



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.3.4

OCTOBER 2, 2024

EFFECTIVE DATE

(10-02-2024)

PURPOSE

- (1) This transmits revised IRM 21.3.4, Taxpayer Contacts, Field Assistance.

MATERIAL CHANGES

- (1) IRM 21.3.4 revised throughout to update organizational title Wage and Investment to Taxpayer Services - IPU 24U0605 issued 05-03-2024
- (2) IRM 21.3.4.1.1, Background - Wage and Investment operating division was changed to Taxpayer Services in April 2024
- (3) IRM 21.3.4.2, Standard Services in a Taxpayer Assistance Center (TAC) - Secure Access reference removed - IPU 24U0224 issued 02-06-2024
- (4) IRM 21.3.4.2, Standard Services in a Taxpayer Assistance Center (TAC) - E-Services (EPSS) e-File Application replaced Secure Access previously removed - IPU 24U0291 issued 02-26-2024
- (5) IRM 21.3.4.2.1(3)(3), Hours of Operations and Locations - Reminder not to ask guards to stay past assigned work hours
- (6) IRM 21.3.4.2.2(3)(b), Facilitated Self-Assistance (FSA) - Aligned wording to match IRM 1.4.11
- (7) IRM 21.3.4.2.3(6), Virtual Service Delivery (VSD) - Removed outdated information
- (8) IRM 21.3.4.2.3(7), Virtual Service Delivery (VSD) - Authentication procedures are now referenced in IRM 10.10.3.4.2, Identity Verification for Virtual Service Delivery (VSD) - IPU 23U1156 issued 12-08-2023
- (9) IRM 21.3.4.2.4.1, TAC Procedures for Appointment Service - Removed "safe" as a suggested location to be consistent with IRM 1.4.11 - IPU 23U1156 issued 12-08-2023
- (10) IRM 21.3.4.2.4.1(4), TAC Procedures for Appointment Service - Clarification on who may access FAST
- (11) IRM 21.3.4.2.4.3.3, Qmatic Closing Codes for TAC Locations - Redundant information removed (1), (2), & (3)
- (12) IRM 21.3.4.2.4.5.1(2), Addressing, Targeting and Resolving Issues Without an Appointment - If/Then table, second row content updated to align with IRM 21.1.1.3(8) - IPU 23U1156 issued 12-08-2023
- (13) IRM 21.3.4.2.4.5.2(2), Appointment Services - Clarified prior year returns require an appointment
- (14) IRM 21.3.4.2.4.5.5(1), Taxpayer Issues that Require a TAC Visit - Note section added to see Exhibit 21.3.4-15, Suggested Scripts for When There is No Appointment Available
- (15) IRM 21.3.4.2.4.5.7, Rescheduling Policy and Confirmation of an Existing Appointment - Clarified rescheduling appointments for current date - IPU 24U0224 issued 02-06-2024
- (16) IRM 21.3.4.3.3(1)(a), Communicating with and Surveying Taxpayers - Clarified guidance when not wearing a name badge

- (17) IRM 21.3.4.3.3(1)(b), Communicating with and Surveying Taxpayers - Provided guidance offering OPI Survey.
- (18) IRM 21.3.4.3.3.1(1)(d), Providing Survey Cards to Taxpayers - Over-The-Phone (OPI) service survey guidance added for 10 specified languages
- (19) IRM 21.3.4.3.3.2, Processing Completed Survey Cards - Address updated to include cardinal direction (South) - IPU 23U1156 issued 12-08-2023
- (20) IRM 21.3.4.3.4(10), Multilingual Assistance - OPI Issue log to OPI Matrix - IPU 23U1156 issued 12-08-2023
- (21) IRM 21.3.4.3.4.1, Over the Phone Interpreter Issue Log and Performance Matrix - Title changed to Over the Phone Interpreter Matrix (OPI Matrix) - IPU 23U1156 issued 12-08-2023
- (22) IRM 21.3.4.3.5(7), Signs - Publication 4995-A, Services By Appointment: Taxpayer Assistance Center (English & Spanish Version) added to required signs - IPU 24U0605 issued 05-03-2024
- (23) IRM 21.3.4.5.3, Caution Upon Contact (CAU) Taxpayer - Removed reference to AMS Account Summary and replaced with IAT Disclosure Tool under the Alerts/Account Conditions to clarify where to find the "CAU" indicator
- (24) IRM 21.3.4.5.4, Potentially Dangerous Taxpayer (PDT) - Removed reference to AMS Account Summary and replaced with IAT Disclosure Tool under the Alerts/Account Conditions to clarify where to find the "PDT" indicator
- (25) IRM 21.3.4.6(4)(b), Time Reporting for TAC Employees - Removed redundant wording
- (26) IRM 21.3.4.7.3(2), Receipt for Payments - Removed redundant reference referring to IRM 21.3.4.7.5, Accepting payments
- (27) IRM 21.3.4.7.5.3(5)NOTE, Designated Payment Code - Removed DPC 00 reference to align with IRM 21.3.4.7.11.5
- (28) IRM 21.3.4.7.11.6(18), RSPCC Scanning – Removed ink color to align with IRM 3.17.278.12.13(19) - IPU 24U0224 issued 02-06-2024
- (29) IRM 21.3.4.7.11.8(16)(c), RSPCC Key Verification (KV) - Exception added to alert employees to see note in (17)
- (30) IRM 21.3.4.7.11.11(3), RSPCC Troubleshooting - Guidance to submit an IRWorks ticket removing reference to RSPCC team email address
- (31) IRM 21.3.4.7.11.17, RSPCC Access/Security Forms and Passwords - Updated with current procedures for account reactivation requests through BEARS and removed outdated information
- (32) IRM 21.3.4.7.15(10), Discovered Remittances - Corrected Form 2424 reference to Form 2424-A - IPU 23U1156 issued 12-08-2023
- (33) IRM 21.3.4.8.1(1), Date Stamping Tax Returns - Removed outdated information
- (34) IRM 21.3.4.10, Forms, Instructions, and Publications - Clarified guidance and removed redundant information
- (35) IRM 21.3.4.10.1(1), Ordering and Stocking Forms, Instructions, and Publications - Guidance to see exception in IRM 21.3.4.10(1) Forms, Instructions, and Publications

- (36) IRM 21.3.4.10.1(7), Ordering and Stocking Forms, Instructions, and Publications - Guidance to update OSMS
- (37) IRM 21.3.4.12.3, Account Management Services (AMS) - Disclosure tool requirement changed from AMS to IAT Tool
- (38) IRM 21.3.4.12.4, Integrated Automation Technologies (IAT)- Removed hyperlink to IAT website and added guidance to see IRM 21.3.4.23, Disclosure
- (39) IRM 21.3.4.13, Balance Due Accounts - Clarification who can use e-ACSG
- (40) IRM 21.3.4.19.2(1), ITIN Applications Received from Acceptance Agents - Removed form reference, application process is now completed in E-Services - IPU 24U0605 issued 05-03-2024
- (41) IRM 21.3.4.19.3(1)(b), Supporting Documents - ICE Guide replaces Department of Homeland Security Alerts (including Guatemalan and Salvadoran alerts)
- (42) IRM 21.3.4.19.3(3), Supporting Documents - Removed outdated information in 1) ID Checking Guide and clarified when to complete Form 14407
- (43) IRM 21.3.4.19.4(5), - City, State, Zip code added to ITIN address with link to Mail Routing Guide (MRG)
- (44) IRM 21.3.4.22, Disclosure - Parens one through five updated to provide better clarification and guidance
- (45) IRM 21.3.4.23, Disclosure - Clarified guidance, updated IRM references - IPU 24U0768 issued 06-17-2024; corrected effective date to 06-17-2024 - IPU 24U0788 issued 06-20-2024
- (46) IRM 21.3.4.23(4), Disclosure - Removed referenced to see job aid - IPU 24U0224 issued 02-06-2024
- (47) IRM 21.3.4.26.1, Letter 5881-C or 5877-C Contacts - Authentication procedures are now referenced in IRM 10.10.3.4.3, Identity Verification for Letter 5881-C or 5877-C Contacts - IPU 23U1156 issued 12-08-2023
- (48) IRM 21.3.4.28.1(2), Tax Return Related Identity Theft Issues - Clarified guidance in If/Then. IPU issued for Secure Access references be replaced with ID.me - IPU 24U0224 issued 02-06-2024 - IPU 24U0768 issued 06-17-2024
- (49) IRM 21.3.4-9, How to Report Identity Theft - Clarified only one of the three credit bureaus needed to be contacted - IPU 24U0605 issued 05-03-2024
- (50) Exhibit 21.3.4-14, Appointment Timetable - Secure Access reference replaced with ID.me - IPU 24U0224 issued 02-06-2024
- (51) Exhibit 21.3.4-14, Appointment Timetable - Incorrect reference to ID.me replaced with E-Services (EPSS) e-File Application - IPU 24U0291 issued 02-26-2024
- (52) Dash removed from RS-PCC throughout the IRM
- (53) Minor editorial changes have been made throughout this IRM. Referenced links throughout this IRM were reviewed and updated as necessary

EFFECT ON OTHER DOCUMENTS

IRM 21.3.4 dated December 01, 2023 (effective October 01, 2024) is superseded. The following Interim Procedural Updates (IPUs) issued December 08, 2023, through June 20, 2024 have been incorporated into this IRM: 23U1156, 24U0224, 24U0291, 24U0605, 24U0768, and 24U0788.

AUDIENCE

Taxpayer Services (TS) Field Assistance and Accounts Management employees and managers.

Teresa V. Givens
Director, Field Assistance
Taxpayer Services

21.3.4

Field Assistance

Table of Contents

21.3.4.1 Program Scope and Objectives

21.3.4.1.1 Background

21.3.4.1.2 Authority

21.3.4.1.3 Responsibilities

21.3.4.1.4 Program Controls

21.3.4.1.5 Acronyms

21.3.4.1.6 Related Resources

21.3.4.2 Standard Services in a Taxpayer Assistance Center (TAC)

21.3.4.2.1 Hours of Operations and Locations

21.3.4.2.2 Facilitated Self-Assistance (FSA)

21.3.4.2.3 Virtual Service Delivery (VSD)

21.3.4.2.4 Taxpayer Assistance Center (TAC) Appointment Service

21.3.4.2.4.1 TAC Procedures for Appointment Service

21.3.4.2.4.2 TAC Appointment Exception Procedures

21.3.4.2.4.3 Receiving Taxpayers with Appointments

21.3.4.2.4.3.1 Same Day Appointment Procedures

21.3.4.2.4.3.1.1 Providing Service to Walk-In Taxpayers When No Appointment Available

21.3.4.2.4.3.2 Backup Work Procedures

21.3.4.2.4.3.3 Qmatic Closing Codes for TAC Locations

21.3.4.2.4.4 Addressing All Taxpayer Issues

21.3.4.2.4.5 Accounts Management Procedures for Appointment Service

21.3.4.2.4.5.1 Addressing, Targeting and Resolving Issues Without an Appointment

21.3.4.2.4.5.2 Appointment Considerations

21.3.4.2.4.5.3 Making the Appointment Using the Calendar

21.3.4.2.4.5.4 Sign Language Interpreters

21.3.4.2.4.5.4.1 Rescheduling a Sign Language Interpreter

21.3.4.2.4.5.4.2 Canceling a Sign Language Interpreter

21.3.4.2.4.5.5 Taxpayer Issues that Require a TAC Visit

21.3.4.2.4.5.5.1 Individual Taxpayer Identification Number (ITIN)

21.3.4.2.4.5.5.2 Hardship and Other Unique Situations

21.3.4.2.4.5.5.3 Alien Clearance (Sailing Permit)

21.3.4.2.4.5.5.4 Passport - Expedited Decertification

21.3.4.2.4.5.6 Alternative Non-TAC Locations

21.3.4.2.4.5.6.1 Virtual Service Delivery (VSD) Appointments

21.3.4.2.4.5.6.2 TACs Co-located in Social Security Administration (SSA) Offices

-
- 21.3.4.2.4.5.7 Rescheduling Policy and Confirmation of an Existing Appointment
 - 21.3.4.2.4.5.8 Cancellation Policy
 - 21.3.4.2.5 Alternative Work Stream and IRM References
 - 21.3.4.3 Customer Service in Your TAC
 - 21.3.4.3.1 Your Role and Duties While Assisting Taxpayers
 - 21.3.4.3.2 Telephone Requirements for Restructuring and Reform Act of 1998 (RRA 98) Section 3709
 - 21.3.4.3.2.1 Assisting Taxpayers with Disabilities
 - 21.3.4.3.2.1.1 Interpreter Services for Deaf or Hard of Hearing Taxpayers
 - 21.3.4.3.2.1.2 Taxpayers and Teletypewriter (TTY)/Telecommunication Devices for the Deaf (TDD)
 - 21.3.4.3.2.1.3 Taxpayers and Visual Assistance
 - 21.3.4.3.2.1.4 Taxpayers and Other Needs
 - 21.3.4.3.2.1.5 Disability Etiquette
 - 21.3.4.3.2.1.6 Alternative Media Center (AMC)
 - 21.3.4.3.2.1.7 Guidance Regarding Service Animals
 - 21.3.4.3.3 Communicating with and Surveying Taxpayers
 - 21.3.4.3.3.1 Providing Survey Cards to Taxpayers
 - 21.3.4.3.3.2 Processing Completed Survey Cards
 - 21.3.4.3.4 Multilingual Assistance
 - 21.3.4.3.4.1 Over the Phone Interpreter (OPI) Holding List
 - 21.3.4.3.5 Signs
 - 21.3.4.3.6 Numeric Keypads
 - 21.3.4.3.7 Use of Fax for Taxpayer Submissions
 - 21.3.4.4 Quality and Accuracy
 - 21.3.4.5 Safety and Security
 - 21.3.4.5.1 Workplace Violence (WPV)
 - 21.3.4.5.2 Threats, Assaults, and Bribes
 - 21.3.4.5.3 Caution Upon Contact (CAU) Taxpayer
 - 21.3.4.5.4 Potentially Dangerous Taxpayer (PDT)
 - 21.3.4.5.5 Physical Security and Safety
 - 21.3.4.6 Time Reporting for TAC Employees
 - 21.3.4.6.1 Form 5311, Field Assistance Activity Report
 - 21.3.4.7 Remittance Processing
 - 21.3.4.7.1 Remittance Processing (General)
 - 21.3.4.7.2 Application of Payments
 - 21.3.4.7.3 Receipt for Payments
 - 21.3.4.7.4 Safeguarding Remittances
 - 21.3.4.7.5 Accepting Payments
 - 21.3.4.7.5.1 Posting Documents
 - 21.3.4.7.5.2 Transaction Code (TC)

- 21.3.4.7.5.3 Designated Payment Code (DPC)
- 21.3.4.7.6 Large Dollar Non-Cash Payments
- 21.3.4.7.7 Other Payment Situations
 - 21.3.4.7.7.1 Payments Received with Form 4506
 - 21.3.4.7.7.2 Offer in Compromise (OIC)
 - 21.3.4.7.7.3 Restitution Payments
 - 21.3.4.7.7.4 Indemnity Agreements
 - 21.3.4.7.7.5 Accepting Small Business/Self-Employed (SB/SE) Payments
- 21.3.4.7.8 Cash Payments
 - 21.3.4.7.8.1 Procedures for Accepting Cash Payments
 - 21.3.4.7.8.2 Completing Form 809 Receipt
 - 21.3.4.7.8.3 Form 809 Receipt for Non-Cash Payments
 - 21.3.4.7.8.4 Lost or Stolen Form 809
 - 21.3.4.7.8.5 Procedures for Ordering/Reordering Form 809
 - 21.3.4.7.8.6 Returning Form 809 Receipt Book
 - 21.3.4.7.8.7 Separation of Duties for Cash Payments
 - 21.3.4.7.8.8 Integrated Data Retrieval System (IDRS) Input Procedures for Cash Payments
 - 21.3.4.7.8.8.1 IDRS Command Codes Used for Cash Payment
 - 21.3.4.7.8.8.2 Input of Applicable Command Codes to Process Cash Payments
 - 21.3.4.7.8.8.3 Posting Cash Payments
 - 21.3.4.7.8.8.4 Form 2424-A: Correcting Input of Duplicate Cash Payments and Errors
 - 21.3.4.7.8.8.5 Notification of Dropped Files
 - 21.3.4.7.8.9 Creating the Trace ID Number
 - 21.3.4.7.8.10 Over the Counter Network (OTCnet)
 - 21.3.4.7.8.10.1 OTCnet Users Roles and Responsibilities
 - 21.3.4.7.8.10.2 Obtaining Access to OTCnet
 - 21.3.4.7.8.10.3 OTCnet Contingency Plan
 - 21.3.4.7.8.11 Field Office Over the Counter Deposit (FOOD) Site
 - 21.3.4.7.8.12 Form 809 Receipt Transshipping
 - 21.3.4.7.8.13 Preparing Form 10160-A, Field Assistance Receipt for Transport of IRS Deposit
 - 21.3.4.7.8.14 Preparing Form 2679, Currency Daily Balance and Reconciliation
 - 21.3.4.7.8.15 Accepting Cash Payments in TACs with Courier Service
 - 21.3.4.7.8.15.1 Procedures for Processing Cash in TACs with Courier Service
 - 21.3.4.7.8.15.2 Courier Service Issue Log and Performance Matrix
 - 21.3.4.7.8.15.3 Courier Service Retention Files
 - 21.3.4.7.8.16 Loss or Shortage in TAC with Courier Service
- 21.3.4.7.9 Form 795-A, Remittance and Return Report
 - 21.3.4.7.9.1 Preparation of Form 795-A, Remittance and Return Report
 - 21.3.4.7.9.1.1 Using Account Management Services (AMS) to Prepare Form 795-A

-
- 21.3.4.7.9.2 Reviewing and Reconciling Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns
 - 21.3.4.7.9.3 Supplemental Form 795-A
 - 21.3.4.7.9.4 Addresses for TAC Remittances
 - 21.3.4.7.10 Transshipping of Payments or Payments with Returns
 - 21.3.4.7.11 Non-Cash Payment Processing using Remittance Strategy for Paper Check Conversion (RSPCC)
 - 21.3.4.7.11.1 Overview of RSPCC Non-Cash Payment Processing
 - 21.3.4.7.11.2 Completing Form 14443, RPSID Label
 - 21.3.4.7.11.3 Remittance Processing System Identification (RPSID Range)
 - 21.3.4.7.11.4 Review, Reconcile and Batch RSPCC Payment
 - 21.3.4.7.11.5 Formatting Data Entry Fields
 - 21.3.4.7.11.6 RSPCC Scanning
 - 21.3.4.7.11.7 MICRS Line Approval/Duplicate Check Approval
 - 21.3.4.7.11.8 RSPCC Key Verification (KV)
 - 21.3.4.7.11.9 Request for Temporary Change or Permanent Change for One-Person TACs in Key Verification Requirements
 - 21.3.4.7.11.10 Dollar Amount Approval/SSN/EIN and Name Control Approval
 - 21.3.4.7.11.11 RSPCC Troubleshooting
 - 21.3.4.7.11.11.1 RSPCC Issue Logs
 - 21.3.4.7.11.12 RSPCC Balancing
 - 21.3.4.7.11.12.1 RSPCC End of Day (EOD) Report
 - 21.3.4.7.11.12.2 215 Deposit Ticket
 - 21.3.4.7.11.13 Reconciliation Report and Shredding
 - 21.3.4.7.11.13.1 Reconciliation Report, Deposit Ticket Summary and Shredding
 - 21.3.4.7.11.13.2 Reconciliation Report/Batch Listing
 - 21.3.4.7.11.13.3 RSPCC Deposits/Payment Search
 - 21.3.4.7.11.14 RSPCC Retention File
 - 21.3.4.7.11.15 Processing Unidentifiable Perfect and Imperfect Payments Using RSPCC
 - 21.3.4.7.11.16 RSPCC Error Correction
 - 21.3.4.7.11.17 RSPCC Access/Security Forms and Passwords
 - 21.3.4.7.12 Remittance Acknowledgements Transmittal Form 795-A and Form 3210 Process
 - 21.3.4.7.12.1 Remittance Transmittal Number and Tracker
 - 21.3.4.7.12.2 Remittance Acknowledgement Transmittal Binder System
 - 21.3.4.7.12.3 Acknowledgement and Follow-Up Procedures
 - 21.3.4.7.12.4 Retention Files for Remittance Acknowledgement Transmittal Procedures
 - 21.3.4.7.13 Form 5919, Teller's Error Advice
 - 21.3.4.7.14 TAC Procedures for Unidentifiable Mail Remittances
 - 21.3.4.7.14.1 Receiving Unidentifiable Remittances from the Mail Room

-
- 21.3.4.7.14.2 Preparing Unidentifiable Remittance Packages for Mailing
 - 21.3.4.7.15 Discovered Remittances
 - 21.3.4.7.16 Loss or Shortage of Payments
 - 21.3.4.7.16.1 Altered and/or Stolen Taxpayer Payments
 - 21.3.4.8 Receipt of Tax Returns
 - 21.3.4.8.1 Date Stamping Tax Returns
 - 21.3.4.8.2 Receipts for Tax Returns
 - 21.3.4.8.3 Receipt of Delinquent Returns
 - 21.3.4.8.4 Preparing Form 3210, Document Transmittal
 - 21.3.4.8.5 Reviewing and Reconciliation of Form 3210
 - 21.3.4.8.6 Transshipping of Tax Returns and Other Documents
 - 21.3.4.8.7 Non-Remittance Acknowledgment Transmittals Form 3210 Process
 - 21.3.4.8.7.1 Non-Remittance Transmittal Number and Tracker
 - 21.3.4.8.7.2 Non-Remittance Acknowledgement Transmittal Binder System
 - 21.3.4.8.7.3 Non-Remittance Acknowledgement and Follow-up Procedures
 - 21.3.4.8.7.4 Retention Files for Non-Remittance Acknowledgement Transmittal Procedures
 - 21.3.4.8.8 SB/SE Documents
 - 21.3.4.8.9 Disclaimer Stamps on Secured Returns
 - 21.3.4.9 Tax Law Assistance
 - 21.3.4.9.1 Interactive Tax Law Assistant (ITLA)
 - 21.3.4.9.2 Tax Law Referral Procedures
 - 21.3.4.9.2.1 In-Scope Tax Law Referrals
 - 21.3.4.9.2.1.1 Designated Specialist/Subject Matter Expert (SME)
 - 21.3.4.9.2.1.2 Initiating an In-Scope Tax Law Referral
 - 21.3.4.9.2.1.3 Resolving and Tracking an In-Scope Tax Law Referral
 - 21.3.4.9.2.2 Out-of-Scope Tax Law Referrals
 - 21.3.4.9.2.3 Group Referral Coordinator (GRC) Responsibility for In Scope Tax Law
 - 21.3.4.10 Forms, Instructions, and Publications
 - 21.3.4.10.1 Ordering and Stocking Forms, Instructions, and Publications
 - 21.3.4.11 Return Preparation Referrals
 - 21.3.4.12 Account Inquiries
 - 21.3.4.12.1 Researching and Resolving Account Inquiries
 - 21.3.4.12.2 Account Referral Procedures
 - 21.3.4.12.2.1 Group Referral Coordinator
 - 21.3.4.12.2.2 In-Scope Account Referrals
 - 21.3.4.12.2.2.1 Designated FA Specialist/Subject Matter Expert (SME)
 - 21.3.4.12.2.3 Internal Revenue Manual Account Referrals
 - 21.3.4.12.2.4 Account Referral Tracking in Field Assistance
 - 21.3.4.12.2.4.1 In-Scope (In-House) Account Referral Tracking

- 21.3.4.12.2.4.2 Internal Revenue Manual Account Referral Tracking
- 21.3.4.12.3 Account Management Services (AMS)
- 21.3.4.12.4 Integrated Automation Technologies (IAT)
- 21.3.4.13 Balance Due Accounts
 - 21.3.4.13.1 Lien Payoff Requests
 - 21.3.4.13.1.1 Lien Payoff Requests from Taxpayers
 - 21.3.4.13.1.2 Lien Payoff Requests from Third-Parties
 - 21.3.4.13.1.3 Lien Payoff Request – No Restricted Interest/Penalty Accounts
 - 21.3.4.13.1.4 Lien Payoff Request – Restricted Interest/Penalty Accounts
 - 21.3.4.13.2 Lien Release Requests
 - 21.3.4.13.3 Other Lien Issues (Subordination, Discharge, Withdrawal, Nonattachment)
- 21.3.4.14 Applying for an Employer Identification Number (EIN)
 - 21.3.4.14.1 EIN Verification
- 21.3.4.15 Employment Taxes
- 21.3.4.16 Combined Annual Wage Reporting (CAWR)
- 21.3.4.17 Form 2290, Heavy Highway Vehicle Use Tax Return
 - 21.3.4.17.1 TAC Employees' Responsibilities for Form 2290
 - 21.3.4.17.2 Overview of Form 2290
 - 21.3.4.17.2.1 Form 2290 Electronic Filing
 - 21.3.4.17.2.1.1 Requests to Stamp a Watermarked Schedule 1
 - 21.3.4.17.2.2 Schedule 1 (Form 2290), Consent to Disclosure of Tax Information
 - 21.3.4.17.3 Reviewing Form 2290
 - 21.3.4.17.4 Securing Payment
 - 21.3.4.17.5 Editing Form 2290
 - 21.3.4.17.6 Stamping Form 2290 and Schedule 1
 - 21.3.4.17.7 Mailing Form 2290
 - 21.3.4.17.8 Stamped Schedule 1 Not Received
 - 21.3.4.17.9 Form 2290, VIN Correction
- 21.3.4.18 Alien Tax Clearances
 - 21.3.4.18.1 TAC Employees' Responsibilities for Alien Clearances
 - 21.3.4.18.2 TAC Employees' Responsibilities for Determining Alien Residency Status
 - 21.3.4.18.3 Reviewing Form 2063, U.S. Departing Alien Income Tax Statement
 - 21.3.4.18.4 Reviewing Form 1040-C, U.S. Departing Alien Income Tax Return
 - 21.3.4.18.5 Completing and Issuing the Certificate of Compliance
 - 21.3.4.18.6 Forwarding Form 2063 or Form 1040-C
 - 21.3.4.18.7 Referrals to Other Functions
- 21.3.4.19 Form W-7, Application for Individual Taxpayer Identification Number (ITIN)
 - 21.3.4.19.1 Overview of TAC Employees Responsibilities for Processing Form W-7
 - 21.3.4.19.1.1 Responsibilities for Processing Form W-7 Applications in the TAC

-
- 21.3.4.19.1.2 Responsibilities for Processing Renewal ITIN Applications in the TAC
 - 21.3.4.19.1.3 Completing the Field Assistance Document Action Sheet (FA-DAS)
 - 21.3.4.19.2 ITIN Applications Received from Acceptance Agents
 - 21.3.4.19.3 Supporting Documents
 - 21.3.4.19.4 Mailing Form W-7/Form W-7(SP) Packets
 - 21.3.4.19.5 ITIN RTS Access
 - 21.3.4.19.6 ITIN Status Codes
 - 21.3.4.19.7 Researching ITIN Database
 - 21.3.4.19.8 Form e-4442, Inquiry Referral
 - 21.3.4.19.9 Updating ITIN Database
 - 21.3.4.19.10 Decedent
 - 21.3.4.19.11 Special Procedures for Taxpayers Experiencing a Hardship in Need of a Passport
 - 21.3.4.20 Referring Cases to the Taxpayer Advocate Service (TAS)
 - 21.3.4.20.1 Low-Income Taxpayer Clinics (LITCs)
 - 21.3.4.20.2 Taxpayer Services Service Level Agreement
 - 21.3.4.21 Combat Zone Exclusion of Income
 - 21.3.4.21.1 Killed in Terrorist Action (KITA)
 - 21.3.4.22 Whistleblower Office
 - 21.3.4.23 Disclosure
 - 21.3.4.24 Required Stamps for TAC
 - 21.3.4.25 Training
 - 21.3.4.25.1 Self-Directed Learning
 - 21.3.4.25.2 Continuing Professional Education (CPE)
 - 21.3.4.26 Preparer Issues and Fraud Reporting
 - 21.3.4.26.1 Letter 5881-C or 5877-C Contacts
 - 21.3.4.27 Field Assistance Contact Recording (FACR)
 - 21.3.4.27.1 FACR Taxpayer Notification
 - 21.3.4.27.2 FACR Opt-Out
 - 21.3.4.27.3 FACR Wrap Up
 - 21.3.4.27.4 Listening to FACR Contacts
 - 21.3.4.28 Identity Theft Issues
 - 21.3.4.28.1 Tax Return Related Identity Theft Issues
 - 21.3.4.28.2 Income Document Related to Identity Theft Issues
 - 21.3.4.28.3 Other Tax Related Identity Theft Issues
 - 21.3.4.28.4 Non-Tax Related Identity Theft Issues
 - 21.3.4.28.5 IRS Employee Tax Related Identity Theft Issues

Exhibits

- 21.3.4-1 Qmatic Orchestra Closing Codes
- 21.3.4-2 Form 809 Instructions and Definition of Critical and Noncritical Fields
- 21.3.4-3 Form 3244, Payment Posting Voucher
- 21.3.4-4 RSPCC Scanner Issue Log
- 21.3.4-5 Research and Resolve - IRM Procedures by Topic
- 21.3.4-6 Field Assistance Closing Codes – Delinquent Returns
- 21.3.4-7 Completing Form 4852, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- 21.3.4-8 Departing Alien Determination Table
- 21.3.4-9 How to Report Identity Theft
- 21.3.4-10 What to Advise the Taxpayer or Employee
- 21.3.4-11 ITIN Document Authentication TACs
- 21.3.4-12 Field Assistance Mandated IAT Tools
- 21.3.4-13 Accounts Management Flowchart
- 21.3.4-14 Appointment Timetable
- 21.3.4-15 Suggested Scripts for When There is No Appointment Available
- 21.3.4-16 Suggested Scripts - When the Appointment Calendar System is Down or Unavailable
- 21.3.4-17 Suggested Scripts - When Making Appointments - Email Confirmation and Reminders

21.3.4.1
(10-03-2022)
Program Scope and Objectives

- (1) **Purpose:** This section provides program direction for all employees and managers delivering service in Field Assistance (FA) Taxpayer Assistance Centers (TACs).
- (2) **Audience:** This section contains guidance for all Field Assistance employees, managers, and analysts in TACs located in the United States and Puerto Rico.
- (3) **Policy Owner:** Director, Field Assistance under Customer, Assistance, Relationships and Education (CARE).
- (4) **Program Owner:** Field Assistance headquarters is the program office responsible for overseeing TAC administration, procedures, policy, and guidance.
- (5) **Program Goals:** The mission of Field Assistance is to provide quality service to taxpayers requiring face-to-face assistance and to educate taxpayers on services available to them through all channels, including self-service. Field Assistance has a commitment to standardization when providing taxpayers with consistent service. TAC employees are trained to provide the kind of customer service they would expect to receive.
- (6) **Primary Stakeholders:**
 - Field Assistance
 - Accounts Management

21.3.4.1.1
(10-02-2024)
Background

- (1) Taxpayer Assistance Centers provide face-to-face assistance to taxpayers who cannot resolve their issues through other convenient and efficient methods or who choose to obtain information and assistance in the TAC.
- (2) Most tax issues can be resolved online, by phone or mail. In some instances, such as identity verification, taxpayers are required to obtain face-to-face assistance. Some taxpayers choose face-to-face assistance regardless of whether the issue could be resolved through other service options.
- (3) The term “Walk-In office” was replaced with Taxpayer Assistance Center when the Wage and Investment operating division was implemented. The Field Assistance organization officially stood up January 2001 under CARE as an organization in the Wage and Investment division. The name of the Wage and Investment operating division was changed to Taxpayer Services in April 2024.

21.3.4.1.2
(04-16-2021)
Authority

- (1) The Privacy Act of 1974, 5 United States Code (U.S.C.) 552(a), allows individuals the right to gain access to information pertaining to themselves, including any information released to third parties, or any data collected and maintained by federal agencies.
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights* page on IRS.gov.
- (3) The authorities for this IRM include:
 - Pub 1, Your Rights as a Taxpayer

- Pub 5170, Taxpayer Bill of Rights (Brochure)
- IRM 1.2.61.2, Current TS Division Delegations of Authority
- IRC 6103, Confidentiality and disclosure of returns and return information
- IRC 6301, Collection authority
- IRC 6402, Authority to make credits or refunds
- IRC 6404, Abatements
- IRC 7801, Authority of Department of the Treasury

21.3.4.1.3
(10-01-2017)
Responsibilities

- (1) Field Assistance employees follow the procedures outlined in this IRM when performing duties in a TAC or in support of the duties performed in the TACs.
- (2) Field Assistance managers follow the procedures outlined in IRM 1.4.11, Field Assistance Guide for Managers.
- (3) See IRM 1.1.13.6.3, Field Assistance (FA), and IRM 21.1.1.1.3(6), Roles and Responsibilities, for responsibilities of the FA organization.

21.3.4.1.4
(10-01-2019)
Program Controls

- (1) Program controls are found in IRM 21.10.1.6, Field Assistance Work Product Line.

21.3.4.1.5
(12-01-2023)
Acronyms

- (1) Following is a list of common acronyms used in this IRM. Acronyms are also identified in specific subsections of this IRM.

Common acronyms	Definition
AD	Area Director
AM	Accounts Management
AMS	Account Management Services
BEARS	Business Entitlement Access Request System
CII	Correspondence Imaging Inventory
DFA	Director, Field Assistance
EIN	Employer Identification Number
ELITE	Enterprise Logistics Information Technology
FA	Field Assistance
FACR	Field Assistance Contact Recording
FAMIS	Field Assistance Management Information System
FAST	Field Assistance Scheduling Tool
FSA	Facilitated Self-Assistance

Common acronyms	Definition
GM	Group Manager
HQ	Headquarters
IAR	Initial Assistance Representative
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IP PIN	Identity Protection Personal Identification Number
ITA	Interactive Tax Assistant
ITAS	Individual Taxpayer Advisory Specialist
ITIN	Individual Taxpayer Identification Number
ITLA	Interactive Tax Law Assistant
ITM	Integrated Talent Management
NFTL	Notice of Federal Tax Lien
ODN	Office Designation Number
OSMS	Order and Subscription Management System
RPSID	Remittance Processing System Identification
RSC	Remittance Security Coordinator
RSPCC	Remittance Strategy-Paper Check Conversion
RTS	Real Time System
SERP	Servicewide Electronic Research Program
SME	Subject Matter Expert
SOM	Senior Operations Manager
TAC	Taxpayer Assistance Center
TM	Territory Manager
VSD	Virtual Service Delivery

The *Acronym Database* provides terms for acronyms used throughout the IRS.

21.3.4.1.6
(10-01-2018)

Related Resources

- (1) The following lists additional sources of guidance for activities related to the TAC program:

- *TS Insider - Field Assistance*
- *Servicewide Electronic Research Program (SERP)*

Note: TAC employees should check SERP news at least once daily.

- *IRS.gov - Contact Your Local IRS Office*
- Internal Revenue Code (IRC)
- Code of Federal Regulations, Title 26
- Pub 17, Your Federal Income Tax
- Internal Revenue Bulletins (IRB)
- Applicable sections of *IRM 21*, Customer Account Services (refer to the table of contents for a list of available sections)
- IRM 21.1.1.3, Customer Service Representative (CSR) Duties
- IRM 3.0.167, Losses and Shortages
- IRM 3.21.263, IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)
- IRM 4.1.1, Planning, Monitoring, and Coordination
- IRM 5.19, Liability Collection
- IRM 11.3, Disclosure of Official Information
- IRM 13.1, Taxpayer Advocate Case Procedures
- IRM 20.1, Penalty Handbook
- IRM 25.16, Disaster Assistance and Emergency Relief
- *Document 6209*, IRS Processing Codes and Information

21.3.4.2
(10-02-2024)

Standard Services in a Taxpayer Assistance Center (TAC)

- (1) Taxpayer Assistance Centers provide the following services:

Note: Check the “Services Available” under the individual TACs on <https://www.irs.gov/help/contact-your-local-irs-office>. Services can vary by TAC location.

- a. Account Inquiries
- b. Account Adjustments
- c. Alien Clearances (Sailing Permits)
- d. E-Services (EPSS) e-File Application
- e. Facilitated Self-Assistance (FSA), where available
- f. Heavy Highway Vehicle Use Tax (Form 2290)
- g. Identity Protection Personal Identification Number (IP PIN) Program Enrollment
- h. Identity Theft Victim Assistance
- i. Individual Taxpayer Identification Numbers (ITIN) Application Review and Authentication
- j. Limited stock of tax forms, instructions, and publications (based on availability)
- k. Passport Inquiries - expedited decertification
- l. Payments/Installment Agreements (at the taxpayer's request, provide a payoff calculation for all years needed)
- m. Procedural Inquiries
- n. Referring taxpayers (when appropriate) with requests for Taxpayer Advocate Service Assistance and application for Taxpayer Assistance Order (TAO) Form 911
- o. Refund Inquiries
- p. Tax Law Assistance

- q. Transcripts of tax returns, tax account, record of account, wage and income information, and verification of non-filing. See IRM 21.2.3, Transcripts

Note: TAC employees can provide unmasked wage and income transcripts to the customer, in person, providing the exception criteria in IRM 21.2.3.5.9.2.1(2), IMF Masked and Unmasked Transcripts, are met.

- r. *Tax Withholding Estimator* assistance. See IRM 21.1.1.3.3.1, Tax Withholding Estimator.
- (2) TAC employees educate taxpayers on the availability of alternative services such as:
- *Direct Pay with Bank Account*
 - *Get Transcript*
 - *Interactive Tax Assistant (ITA)*
 - *View Your Account Information*
 - *Online Payment Plan*
 - *Where's My Refund?*
 - *Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)* free tax return preparation sites
 - *Low Income Taxpayer Clinics*

21.3.4.2.1
(10-02-2024)
Hours of Operations and Locations

- (1) Service hours are primarily based on available resources at specific locations. A list of locations and available hours of service for each location are posted on *IRS.gov* under **Contact Your Local Office**.
- (2) Most offices are open from 8:30 a.m. until 4:30 p.m. Monday through Friday. TACs are closed for federal holidays. Offices with limited staff close for one-hour mid-day.
- (3) Several options for accommodating a taxpayer whose appointment may extend past the regular hours of operations include:
 - 1. Serve the taxpayer with an employee who has a tour of duty that extends beyond the hours of operation.
 - 2. Serve the taxpayer with an employee who requests and is approved to work credit hours.
 - 3. If overtime was previously authorized, work overtime to serve the taxpayer. All overtime must be approved by a manager in advance.

Reminder: We cannot ask guards to stay beyond their assigned work hours as this could result in an unauthorized procurement. The TAC guard is required to be posted in the TAC during office hours.

21.3.4.2.2
(10-02-2024)
Facilitated Self-Assistance (FSA)

- (1) FSA is defined as a computer kiosk with internet access to *IRS.gov* and *SSA.gov* for taxpayer use located in selected TAC offices.
- (2) The Initial Assistance Representative (IAR) or available employee offers the option to use the kiosks for tasks that can be accomplished using *IRS.gov* to taxpayers who do not have an appointment.
 - a. If a taxpayer declines to use FSA, the employee advises the taxpayer that all TACs operate by appointment service. Schedule the taxpayer a

same day appointment if there is availability. If no appointments are available, provide the appointment service phone number, **844-545-5640**.

- b. If the taxpayer agrees to use FSA, the taxpayer is directed to the FSA kiosks and advised that an FA employee will be with them as soon as possible. Offer a Customer Satisfaction Survey (CSS) card as outlined in IRM 21.3.4.3.3.1, Providing Survey Cards to Taxpayers. The employee then notifies the designated facilitator of a waiting taxpayer.

Note: A Qmatic ticket is NOT issued since FSA has its own system for capturing units.

- (3) A designated TAC employee acts as facilitator in guiding the taxpayer through *IRS.gov*, when available. The facilitator:
 - a. Does not answer any tax law questions or perform any keystrokes for the taxpayer.
 - b. Reports time but not units to the FSA program on the Field Assistance Management Information System (FAMIS). See the current year *Form 5311 Coding Guide* for more details.
 - c. Retrieves taxpayer prints from the FSA dedicated printer.
- (4) The FSA kiosks are secured to the self-help workstations in the TAC waiting area.
- (5) The designated FSA duplex printer is located at the IAR workstation or other FA secured space.

Note: There is a 100-page print limit programmed into the kiosks. This limit can be adjusted to meet the needs of the TAC.

- (6) One kiosk per FSA site is designated as Section 508 compliant and located on a pneumatic table, which is Section 504 compliant.
 - a. A taxpayer may use their own headphones or request headphones to plug into the kiosk to use the Alternate Technology option available.
 - b. Each FSA TAC maintains a small inventory of headphones for taxpayer use.
 - c. For sanitary purposes, the headphones are for one-time use only.

21.3.4.2.3 (10-02-2024)

Virtual Service Delivery (VSD)

- (1) VSD uses video conference technology to assist taxpayers at IRS partner sites to provide alternative service delivery channels.
- (2) Taxpayers receive virtual face-to-face service from a TAC employee at a different location. Most tasks can be assisted through VSD **EXCEPT**:
 - Alien Clearances (Sailing Permit)
 - ITIN (Form W-7)
 - Obtaining copies of tax returns/transcripts
 - Making payments (cash, check, or money orders)
 - Obtaining tax forms
 - Taxpayer Protection Program (TPP) issues requiring physical validation of proof of identity documents
- (3) VSD services provided include:
 - Tax law assistance

Note: See exceptions in IRM 21.3.4.9, Tax Law Assistance.

- Letters/Notices
- Assistance ordering Forms/Instructions/Publications - Order via Enterprise Logistics Information Technology (ELITE)
- Form 2290, Heavy Highway Vehicle Use Tax procedures and related tax law inquiries
- ITIN Form W-7 procedures and related tax law inquiries
- Requests for Taxpayer Advocate Service (TAS) assistance
- Employer Identification Number (EIN) (account and procedural inquiries only)
- Identity theft inquiries (issues requiring taxpayers to present proof of identity cannot be handled through VSD)
- Payment arrangements (except Direct Debit)
- Procedural inquiries
- Refund inquiries
- Account inquiries - Business Master File (BMF)/Individual Master File (IMF)
- Transcripts (using Transcript Delivery System (TDS) mail option)

Note: For services VSD cannot provide, follow the instructions provided in IRM 1.4.11.17.5, Partner Virtual Service Delivery (VSD) Site Qmatic.

- (4) Over the phone interpreter (OPI) services are offered to taxpayers who prefer to verbally communicate with the IRS in another language. If the taxpayer has an out-of-scope inquiry, refer to IRM 21.3.4.9.2.2, Out of Scope Tax Law Referrals.
- (5) For deaf/hard of hearing taxpayers that request a sign language interpreter, follow procedures in IRM 21.3.4.3.2.1.1, Interpreter Services for Deaf or Hard of Hearing Taxpayers.
- (6) TAC employees must take steps to ensure taxpayer privacy and the security of sensitive taxpayer information. See IRM 10.10.3.4.2, Identity Verification for Virtual Service Delivery (VSD).

Note: Inform the taxpayer to collect all personal belongings prior to closing the contact.

- (7) VSD service is provided by appointment only.

For:	See:
Time reporting	IRM 21.3.4.6, Time Reporting for TAC Employees
Customer Satisfaction Survey procedures	IRM 21.3.4.3.3, Communicating with and Surveying Taxpayers
Procedures GMs must follow	IRM 1.4.11.3.4, Virtual Service Delivery (VSD)
SPEC procedures and guidance	IRM 22.30.1, Stakeholder Partnerships, Education and Communication

For:	See:
Additional VSD information	VSD procedures on the <i>Field Assistance Insider</i>

21.3.4.2.4
(02-08-2018)
**Taxpayer Assistance
Center (TAC)
Appointment Service**

- (1) Appointments are available for all TAC services. Taxpayers call the toll-free line, **844-545-5640**, to schedule an appointment to receive services. The appointment services toll-free line hours of operation are 7 a.m. – 7 p.m. local time (Hawaii and Alaska follow Pacific Time Zone).

Note: The system determines when the toll-free line is open and closed based on the area code, not the location, of the inbound (taxpayer's) phone number.

- (2) The Accounts Management (AM) Appointment Calendar User Guides provide instructions for scheduling appointments on the Field Assistance Scheduling Tool (FAST) for Taxpayer Assistance Centers (TACs). The User Guides are "living" documents, which means revisions and enhancements are ongoing. The current version of the AM FAST User Guides can be found on the *FA Insider Appointment Service* page.

21.3.4.2.4.1
(10-02-2024)
**TAC Procedures for
Appointment Service**

- (1) Most types of service require an appointment. For exceptions, see IRM 21.3.4.2.4.2, TAC Appointment Exception Procedures.
- (2) TACs display Pub 5202, Welcome Taxpayer Assistance Center Services, advising taxpayers that service in the TAC is by appointment and explains how to make an appointment in the TAC.
- (3) Directions for scheduling appointments are posted on *IRS.gov* and can be heard on the recorded message for the Section 3709 Line (see IRM 21.3.4.3.2, Telephone Requirements for Restructuring and Reform Act of 1998 (RRA 98) Section 3709. When TAC employees are discussing the need for an appointment with the taxpayer, the FA employee:
 - a. Provides other options for receiving service (web-first service strategy, toll-free, LITC), where applicable.
 - b. Advises the taxpayer to consider special conditions once they have an appointment, such as advising of the need to arrive at the building early if security procedures necessitate.
- (4) Territory managers, group managers, group secretaries, senior ITAS, ITAS, and certain IARs have access to the Field Assistance Scheduling Tool (FAST).
- (5) At the end of the day, it is recommended to print the TAC appointment calendar for the next day. Place the next day's appointment schedule in a central, secured location such as a locked cabinet. This could be provided to remote offices by sending via secure email.
- (6) Refer to IRM 1.4.11.2, Taxpayer Assistance Center (TAC) Appointment Service, for additional managerial guidance on scheduling appointments.

21.3.4.2.4.2
(06-27-2022)
**TAC Appointment
Exception Procedures**

- (1) Advise taxpayers who do not have a pre-scheduled appointment that service is by appointment. If there is an available time slot for the taxpayer's issue, advise the taxpayer that you can schedule them a same day appointment and provide the time of the scheduled appointment.

Note: If you can provide immediate assistance, advise the taxpayer that you currently have an appointment opening and are able to assist them today. However, advise the taxpayer that they need to call the toll-free number, **844-545-5640**, for any future assistance.

- (2) When staffing permits, an IAR or Express Line assistance can expedite services such as non-cash payments or transcripts.
- (3) If no same day appointments are available, advise the taxpayer that they need to call the appointment number for an appointment on another day. Provide the toll-free number, **844-545-5640**, and advise of alternative services available for their issue.

Example: A taxpayer needing a transcript can access the "Get Transcript" application on *IRS.gov/transcript*, mail in Form 4506-T, or call 800-908-9946.

- (4) Accounts Management employees cannot schedule a same day appointment and DO NOT advise the taxpayer to walk in without an appointment when an appointment is needed for the requested face-to-face service. .
- (5) Cancel appointments for those who fail to appear within 15 minutes after their scheduled time if their appointment cannot be rescheduled same day or otherwise accommodated.
- (6) TAC group managers can use managerial discretion to make exceptions to the appointment process in cases of special situations (for example, the elderly or disabled, taxpayer traveled long distance).
- (7) International taxpayers not located in the United States, who cross the Canadian or Mexican border and walk into one of the TACs for assistance should be accommodated the same day if possible. These taxpayers are unable to call the toll-free line to schedule an appointment.
- (8) Management discretion in both hardship and international cases extends to double-booking appointments.
- (9) When the TAC is unable to provide the service requested or resolve the issue and the taxpayer is experiencing a hardship, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.3, TAS Case Criteria.
- (10) No appointments are required for non-cash payments, dropping off current year tax returns, or obtaining forms. In addition, no appointment is needed for documents dropped off for another business unit employee, such as, a revenue officer or revenue agent.

Note: A current year tax return is a Form 1040 series individual tax return filed January 15th through October 15th for the current filing year (Form 1040 series returns exclude Form 1040X).

- (11) If the TAC is co-located within a Social Security Administration (SSA) office, appointments are required for all services.

21.3.4.2.4.3
(06-27-2022)
**Receiving Taxpayers
with Appointments**

- (12) The Field Assistance Scheduling Tool (FAST) is a calendaring system designed to schedule appointments for taxpayers. If an appointment needs to be scheduled by Field Assistance for an exception, refer to the *FAST User Guide for Field Assistance*.

- (1) This section discusses detailed procedures on how FA employees receive taxpayers with appointments in the TACs. FA employees access FAST to review, cancel, or schedule a follow-up appointment.
- (2) **TACs with an Initial Account Representative (IAR):**
- a. The IAR, or other employee acting in an IAR position, greets the taxpayer that has an appointment and verifies the taxpayer's name and appointment time matches the original calendar request.
 - b. Taxpayers are called in order of the scheduled appointment time.
 - c. A taxpayer who arrives early may be called earlier than the scheduled appointment time if staffing is available.
- (3) **TACs without an IAR:**
- a. The appointment schedule is distributed to the employees daily. Group managers use the schedule to determine gating needs for the day.
 - b. Taxpayers with an appointment take a ticket from the Qmatic ticket machine upon arrival to the TAC if there is no one at the IAR workstation.
 - c. Taxpayers called in order of scheduled appointment times and the next available ITAS.
 - d. A taxpayer who arrives early may be called before the scheduled appointment, where applicable.
 - e. It is important that the ITAS provides assistance within the allotted time since other taxpayers are waiting for their scheduled appointment.
 - f. If the ITAS can extend the taxpayer's appointment and it does not conflict with other scheduled appointments, continue with the contact to resolve any additional issues.
 - g. If the issue(s) cannot be resolved within the scheduled time or extended, a follow-up appointment is made by the TAC employee.
 - h. If a taxpayer shows up for their appointment on the wrong day, check FAST to see if a same day appointment is available for the taxpayer. If no appointment is available, ask the taxpayer to return on the correct day.
 - i. Do not honor appointments for taxpayers who appear later than 15 minutes for their scheduled appointment time when it would negatively impact the next scheduled appointment. FAST will systemically mark the appointment as a "No show". Employees must cancel/close out the appointment and select reason for cancellation per the *FAST User Guide for Field Assistance*. See Note below.

Note: If a same day appointment can be scheduled later in the day, offer to schedule them another appointment today. If assistance cannot be provided, advise the taxpayer to call the toll-free line to reschedule. Refer to IRM 21.3.4.2.4.2, TAC Appointment Exception Procedures.

21.3.4.2.4.3.1
(06-27-2022)

Same Day Appointment Procedures

(1) Same day appointments can only be scheduled by Field Assistance employees and managers. Taxpayers who come into the TAC and do not have an appointment should be offered a same-day appointment if available.

(2) If a taxpayer comes into a TAC requesting a same day appointment and does not fall under the hardship rules, then the following steps need to be followed:

1. Educate the taxpayer on alternative services and online services.
2. If taxpayer still wants assistance, check calendar for availability.

Note: Calendar functionality shows available appointments based on the specific need/resource availability in the TAC at the time the search is conducted. Specific searches must continue to be done within FAST throughout the day even though an earlier search may have shown no appointments available for a specific type of service. Any changes to the calendar, including no-shows and closing a contact earlier than expected can result in a new appointment availability.

3. Appointment is added to the Calendar.
4. If the appointment is for later in the day, the taxpayer is asked to return at the appropriate time and the contact closed using Closing Code 410-*Alternative Services, Suggested/Educating*.
5. When taxpayer returns for their appointment later that day, the appointment, is closed using the Closing Code for the issue that took the longest time.

Note: This is treated as another contact.

(3) Managers still have the discretion to expedite an appointment for taxpayers with a hardship or a disability. Follow the scripts below for walk-in taxpayers that do not have an appointment:

If...	Then...
The taxpayer has no appointment,	<i>"Thank you for coming into our office. We are now providing service by appointment but let me check availability to determine if I can make an appointment for you today."</i>
There are no appointments available on the calendar today,	<i>"We have no appointments available today. Let me remind you that most of our services are available through our website or over-the-phone. But if you still need face-to-face service, please call to schedule an appointment at 844-545-5640."</i>

21.3.4.2.4.3.1.1
(10-02-2024)

**Providing Service to
Walk-In Taxpayers When
No Appointment
Available**

- (1) Taxpayers with pre-scheduled appointments are the first priority in the TAC for assistance.
- (2) Taxpayers whose service need does not require an appointment (dropping off a current year tax return, picking up a form, making a non-cash payment) are provided service on a first come, first served basis. Where staffing permits, an express line can accommodate those taxpayers.

Note: A current year tax return is an individual Form 1040 series tax return filed January 15th through October 15th for the current filing year (Form 1040 series returns exclude Form 1040X).

- (3) When staffing permits and when no same-day appointment is available, taxpayers without an appointment are provided service on a first come, first served basis. Taxpayers are advised that there may be an extensive wait for walk-in service and that we cannot guarantee that they will be seen that day.
- (4) Employees who complete an appointment contact early, or who have a no-show, will check for walk-in taxpayers who need assistance. In TACs with an IAR, or another employee serving as an IAR, advise TAC employees when there are taxpayers waiting without an appointment.

21.3.4.2.4.3.2
(12-01-2023)

**Backup Work
Procedures**

- (1) When there are no appointments in the TAC due to cancellations or other mitigating circumstances, and service has been provided to any walk-in taxpayers, employees are assigned the following tasks:
 - a. Remittance Strategy-Paper Check Conversion (RSPCC) scanning and/or key verifying. Also, RSPCC maintenance (printing End of Day reports, 215 Deposit Ticket report, balancing, reconciliation report, updating Remittance Processing System Identification (RPSID) label).
 - b. Maintain and update the *Acknowledgement Transmittal Binders* for remittances and non-remittances.
 - c. Process mail.
 - d. Referrals (work referrals for your group or other groups within the territory if you have no referrals).
 - e. Work Correspondence Imaging Inventory (CII).
 - f. Maintain the forms rack.
 - g. E-learning, Directed Learning, Mandatory Briefings.
 - h. Other duties as assigned.

21.3.4.2.4.3.3
(10-02-2024)

**Qmatic Closing Codes
for TAC Locations**

- (1) Alternative Work:
 - a. Closing Code 813 – Correspondence Imaging Inventory (CII) Inventory IMF. Record time and units for IMF account inventory cases worked through the CII.
 - b. Closing Code 816 – CII Inventory BMF. Record time and units for BMF account inventory cases worked through the CII.
 - c. Closing Code 817 - TPP eFax. Record time and units for TPP eFax correspondence cases worked.

Note: All time worked on cases is recorded under the closing codes above, a unit is only recorded when the case is closed.

- d. Closing Code 607 - CII Case Assistance Activity (Time Only) - Time spent assisting a co-worker working on either an IMF or BMF CII case.

- e. Closing Code 608 – CII Inventory Post Closure (Time Only) – Time spent on either an IMF or BMF CII case already counted as closed.

21.3.4.2.4.4
(10-01-2020)

Addressing All Taxpayer Issues

- (1) FA's commitment to addressing all the taxpayer's issues remains unchanged.
- (2) At the time of scheduling, appointments are assigned a set duration based on the issue(s) and approximate time it takes to address the issues identified by the taxpayer.
- (3) When you start the contact:
 - a. Target, clarify, and confirm **all** the taxpayer's issues without regard to the topics recorded in scheduling system.
 - b. The ITAS is responsible for efficiently using the time allotted to accomplish as much of the total work as possible without needing to schedule a follow-up appointment. Depending on the time of day, the issue(s), and ITAS availability after the contact, there may be an opportunity to continue the contact until all issues are resolved.
 - c. If multiple or additional issues are presented and it appears unlikely that all issues can be completely resolved within the allotted time, advise the taxpayer that a follow-up appointment may need to be scheduled for the remaining issues. Propose a prioritized order to discuss the topics prior to providing service and ask for the taxpayer's concurrence with your proposal.
 - d. The objective is to provide correct and complete service as expeditiously as possible during the taxpayer's initial appointment. Follow-up appointments are scheduled only when it is not possible to fully address all issues within the initial appointment or extended timeframe.
 - e. Prior to closing and ending the contact, ask the taxpayer if they have any other questions and indicate a willingness to provide additional assistance.

21.3.4.2.4.5
(02-08-2018)

Accounts Management Procedures for Appointment Service

- (1) Accounts Management Customer Service Representatives (CSRs) schedule appointments for taxpayers needing face to face assistance in the Taxpayer Assistance Centers (TACs), after all other options have been explored.
- (2) Taxpayers can call the AM toll-free appointment service line at 844-545-5640, Monday through Friday 7 a.m. – 7 p.m. to schedule an appointment at a TAC. Appointments can be made by:
 - a. Individual taxpayer (primary or secondary)
 - b. Business taxpayer (sole proprietor, partner, or corporate officer)
 - c. Authorized third party

Exception: Parents may call to make an appointment for their minor child regarding a non-filing letter or TPP appointment at a TAC (first-time filer). See IRM 21.1.3.4, Other Third-Party Inquiries, for disclosure rules regarding parents.

Refer to IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, for additional information.

- (3) **SERP Accounts Management Portal (Taxpayer – TAC):** Refer to the *Accounts Management Portal (Taxpayer-TAC)* for additional information.

Note: IRM procedures must be followed and take priority over job aids. Forward change requests for portal information to Accounts Management Headquarters via SERP feedback request (referring to related IRM section(s) and/or job aid).

- (4) **Appointment Calendar Down or System Unavailable:** Refer to Exhibit 21.3.4-16, Suggested Scripts – When the Appointment Calendar is Down or Unavailable.

21.3.4.2.4.5.1

(12-08-2023)

**Addressing, Targeting
and Resolving Issues
Without an Appointment**

- (1) All toll-free CSRs must target the taxpayer's issue, provide information regarding available alternative (self-help) services, or resolve the issue (if trained) before scheduling an appointment to visit a TAC (e.g., transcript requests, ITIN and TPP issues, including authentication).

Exception: If there is any indication the taxpayer can't be authenticated over the phone on TPP issues, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll Free Assistors, for details regarding transfers and AMS notations before making the appointment.

- (2) Toll-free CSRs assigned to the AM toll-free appointment service line must check their phone display to identify the application for each incoming call. See Exhibit 21.3.4-13, Accounts Management Flowchart.

a. **For incoming calls on applications other than application 55:**

If	Then
Taxpayer is not requesting a TAC appointment.	Handle the call following procedures in IRM 21.1.1.4, Communication Skills.
Taxpayer is requesting a TAC appointment.	Transfer to App 55 / 56. Also, provide the taxpayer with 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).

b. **For incoming calls to application 55:**

If	Then
Spanish speaking taxpayer.	Transfer caller to application 56 (#92056 –Aspect/1056 – IUP).

If	Then
Taxpayer is not requesting a TAC appointment.	Transfer caller to the appropriate application.
Taxpayer is requesting a TAC appointment.	Target the issue(s) and determine whether the issue can be handled without an appointment.

- (3) Identify the issue(s) to determine whether an appointment is required.

If	Then
The call is an internal transfer from the international line.	CSR can make an appointment after ensuring the topic is in scope for FA.
The call is an internal transfer from the TPP line.	The determination that a TAC appointment is required has already been made. CSR can make an appointment.
The call is a TPP issue regarding Letter 4883-C, Letter 5071-C, Letter 5447-C, or Letter 5747-C not internally transferred.	The CSR must review AMS and IDRS to determine whether the taxpayer failed authentication or the account indicates TAC AUTH Only. If AMS/IDRS shows the taxpayer failed phone authentication or TAC AUTH only, then CSR can make an appointment. If not, proceed to (4).

- (4) If caller's issue **CAN BE RESOLVED** without a TAC appointment:

If	Then
Not certified/trained on topic other than TPP related issue.	Transfer to the appropriate application per IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN.

If	Then
Not certified/trained on TPP issue.	<p>Advise the taxpayer of alternative methods for authentication including:</p> <ol style="list-style-type: none"> 1. The taxpayer can visit the ID Verify website at <i>www.idverify.irs.gov</i> to authenticate their identity (unless Letter 4883-C or Letter 6330-C was issued) OR 2. The taxpayer can be transferred to the TPP line for phone authentication. Provide the taxpayer the TPP phone number (800-830-5084) and advise taxpayer you are transferring them to TPP line for phone authentication (excluding transfer PIN procedures): English - #1018 Spanish - #1019 <p>Note: If taxpayer insists on an appointment after the options are provided proceed to (5).</p>
Certified/trained on topic.	<p>Close the contact by selecting "No Appointment Necessary" located at the bottom of the main CSR Portal screen. Click NEXT and Select Resolution. If resolved by CSR, select the appropriate topic. If another issue, select "Taxpayer/Other Resolution" and select the appropriate category/radio button for resolution.</p>

(5) **If an appointment is REQUIRED OR REQUESTED:**

Note: IDRS research must be conducted, using the account IAT Disclosure Tool, to determine if an PDT/CAU indicator is present on the taxpayers account, prior to scheduling an appointment. If a PDT/CAU indicator is on the taxpayer's account, see IRM 21.3.4.2.4.5.3, Making the Appointment Using the Calendar.

If	And	Then
Issue is within scope for FA and CSR has provided information regarding available alternative services.	Caller insists on TAC appointment OR the TAC appointment is required.	Schedule the appointment using the applicable following subsections. Note: For TPP issue, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll Free Assistors, for details regarding transfers and AMS notations before making the appointment.
Issue is out of scope for FA.		Advise the taxpayer that the FA offices do not answer out of scope topics and provide alternative service options. For additional information, refer to IRM 21.1.1-1, Out-of-Scope Topics and Forms, and IRM 21.3.4.9.2.2, Out of Scope Tax Law Referrals.

21.3.4.2.4.5.2

(06-27-2022)

**Appointment
Considerations**

(1) Scheduling appointments for special circumstances:

Special Circumstance	Scheduling Appointment
ITIN	Any ITIN-related appointments can be made Monday through Friday. Refer to IRM 21.3.4.2.4.5.5.1, Individual Taxpayer Identification Number, for further guidance.
Cash payments	<ol style="list-style-type: none"> 1. Click "Cash" in the "Payment Type" box in the "Additional Topic Information" field. 2. Ask the taxpayer the approximate amount of the cash payment. List the amount of the cash payment in the "Payment Amount" box. <p>Note: If the cash payment is over \$10,000, an automatic email is sent to the TAC notifying of the large cash payment. Never discuss, even in general terms, that an appointment has been made for a large dollar amount in a certain TAC.</p>

Reminder: Information regarding an appointment is considered PII. This includes taxpayer's name, phone number, tax issue/topic, date, time, and location of an appointment.

(2) No appointments are required for:

Special Circumstance	No Appointment Needed
Document drop-offs for other business units (e.g., SB/SE).	Taxpayers may be dropping off documents for SB/SE revenue officers or agents.
Dropping off current tax returns. Note: Dropping off prior year returns require an appointment.	A current year tax return is an individual Form 1040 series tax return filed January 15th through October 15th for the current filing year (Form 1040 series returns exclude Form 1040X). Returns filed after October 15 require an appointment.

Special Circumstance	No Appointment Needed
Stamped copy of tax return.	If the taxpayer is requesting a “stamped” copy of their tax return, refer to IRM 21.3.4.8.2, Receipts for Tax Returns.
Non-cash payments.	Checks or money orders.
Picking up a form or publication from the forms rack.	Most TACs stock a limited supply of forms, instructions, and publications. Once the initial stock is depleted, TACs do not restock filing season products. For additional information, refer to IRM 21.3.4.10, Forms, Instructions and Publications.
To use the FSA Kiosk.	FSA Kiosks are only available in a limited number of TAC locations. Check the “Services Provided” link under the specific TAC location on <i>IRS.gov</i> before advising to visit a TAC to use the kiosk. Most issues can be resolved over the phone.

- (3) **In-Scope:** Schedule appointments for in scope topics only. Confirm that the caller has an in scope issue for service that can be provided in a TAC before scheduling an appointment. See IRM 21.1.1.3(5-8), Customer Service Representative (CSR) Duties, for tax law inquiries considered out of scope (OOS). Making an appointment for an OOS issue (tax law or accounts) results in significant hardship for both the taxpayer and the TAC employees.

Example: Form 990 tax law issues and accounts that are in Status 26 are out of scope issues.

- (4) For additional information of FA tax law scope, refer to the *FA Scope Search Engine* found in the navigation menu on the home page of the *Interactive Tax Law Assistant (ITLA)*. Topics found in the search engine are defined as in scope or out of scope or, in some cases, a dedicated toll-free number for another function is provided for the taxpayer to call.
- (5) For additional information of FA accounts scope, refer to IRM 21.3.4.12, Account Inquiries.
- (6) For additional information on FA balance due scope, refer to:
- IRM 21.3.4.13, Balance Due Accounts
 - IRM 5.19.1.2.6.2.1, Short Term Payment Plans - Field Assistance, FA Employees (for payoff limitations)
 - IRM 5.19.1.2.6.3, Installment Agreements
 - IRM 5.19.1.2.6.3.2, Installment Agreements, Field Assistance, FA Employees
 - IRM 5.19.1.2.6.4.2, Financial Analysis, Verification and Substantiation - Field Assistance, FA Employees

- IRM 5.19.17.2, Currently Not Collectible (CNC) Procedures

Note: Requests for State of Hawaii Tax Clearance Program are scheduled as a “Transcript” request. This is a state program in Hawaii that services contract bids and liquor licensing. Many companies hire an individual with a Power-of-Attorney (POA), this means it is highly probable this individual would come in with multiple applications. Verify the numbers of applications. Consider one application equal to one transcript. April - June is peak season for the liquor licensing.

- (7) If the taxpayer insists on an appointment after being offered assistance and alternatives over the phone, schedule the appointment for **in scope topics only**. For additional information, see IRM 21.1.1.3, Customer Service Representative (CSR) Duties.
- (8) **Out of Scope:** When the taxpayer’s issue is out of scope for FA, tactfully advise the taxpayer that the TAC offices do not answer the topic and provide alternative service options. For additional information, refer to IRM 21.1.1-1, Out-of-Scope Topics and Forms, and IRM 21.3.4.9.2.2, Out of Scope Tax Law Referrals.
- (9) FAST automatically calculates the amount of time scheduled for an appointment based on the topic(s) selected. Exhibit 21.3.4-14, Appointment Timetable, provides the length of time scheduled per topic.
 - a. Do not schedule individual back-to-back or multiple appointments to address each individual topic. One appointment can be scheduled for multiple topics.
 - b. A two-hour maximum is set per appointment. If the taxpayer has multiple issues that cannot be covered within the two-hour window, schedule another appointment for the additional topics.
- (10) Ensure taxpayer issues are completed in a quality manner when scheduling appointments within the TAC hours of operation. The FAST tool schedules within the TAC hours of operation.
 - a. Do not schedule appointments for cash payments over \$10,000 after 2 p.m.
 - b. Do not schedule appointments for levy or lien releases after 3 p.m. The taxpayer is required to wait up to one hour to receive their release. Refer to IRM 21.3.4.2.4.5.5, Taxpayer Issues Requiring a TAC Visit.
- (11) FAST does not allow appointments to be scheduled more than 60 calendar days in advance.
- (12) **Hearing Impaired Appointment – American Sign Language (ASL) Interpreter:** Taxpayers who are hearing impaired (i.e., deaf/hard of hearing) may need a sign language interpreter as a form of reasonable accommodation. If the taxpayer requests that the IRS provide this service, follow IRM 21.3.4.2.4.5.4, Sign Language Interpreters, and IRM 21.3.4.3.2.1.1, Interpreter Service for Deaf or Hard of Hearing Taxpayers, and schedule accordingly.
- (13) **Foreign Language Appointment:** Taxpayers who need a foreign language interpreter are scheduled differently from a sign language interpreter. For instances when a taxpayer is requesting a language interpreter, check the “Is

an Over the Phone Interpreter (OPI) needed?” box in the “Special Services Required” field and select the language requested from the drop-down menu. Refer to IRM 21.3.4.3.4, Multilingual Assistance.

(14) Additional procedures for scheduling appointments:

- a. Taxpayer Assistance Centers are closed on all Federal holidays.
- b. Some of the smaller TAC locations may be subject to temporary closures due to staffing. When scheduling appointments and the TAC is closed, FAST searches for the closest TAC or Virtual Service Delivery (VSD) location. If the issue can be resolved in a VSD location, offer the alternative VSD location to the taxpayer. Refer to IRM 21.3.4.2.4.5.6.1, Virtual Service Delivery (VSD), for more details on VSD sites and for services not provided at the VSD site.
- c. Do not schedule appointments for bulk transcript requests for tax practitioners.
- d. Schedule appointments to accept tax returns from tax practitioners/preparers if they meet the exception criteria in IRM 21.3.4.8, Receipt of Tax Returns.
- e. TACs cannot re-issue IP PINs. Refer to IRM 25.23.2.9.4, Lost, Misplaced or Non-Receipt of IP PIN. If an IP PIN cannot be issued or reissued, then advise the taxpayer to file a paper return without an IP PIN and any refund due may be delayed.

(15) **Form 2290, Heavy Vehicle Use Tax Return:** Determine the number of completed Form 2290s to be filed for a Form 2290 appointment.

- a. Determine if the caller is a preparer or courier/runner acting on behalf of the taxpayer if multiple returns are indicated. Form 2290s are not accepted from preparers/couriers/runners unless required tax payments are attached.
- b. A cursory payment of a minimal amount, such as \$1, that is intended to circumvent this policy is not considered an acceptable reason to make an appointment.
- c. Refer to IRM 21.3.4.17, Form 2290, Heavy Highway Vehicle Use Tax Return, and *Form 2290 Heavy Highway Vehicle Use Tax (HHVUT) Appointment Checklist*.

(16) If IDRS goes down, follow IRM 21.2.2.4.4.11, IDRS/CFOL Not Available.

21.3.4.2.4.5.3
(10-01-2020)

**Making the Appointment
Using the Calendar**

- (1) Input the taxpayer's information into the TAC appointment calendar.
- (2) Secure the required information from the taxpayer and verify the completed entries, including the taxpayer's name and telephone number, including the area code.

Note: See below when email address is not required.

The phone number is extremely important, especially if appointments need to be cancelled or rescheduled. Other pertinent details may include other types of special services required or the name of the interpreter the taxpayer is bringing with them to the appointment.

Note: If the appointment is scheduled at one of the IRS/SSA co-located TACs, the taxpayer's Social Security Number (SSN) is required. Refer to IRM

21.3.4.2.4.5.6.2, TACs co-located in Social Security Administration Offices, for additional instructions.

- (3) Request the taxpayers email address when scheduling appointments in FAST and advise:

1. **Confirmation email** is sent within 24 hours of when the appointment is made.

Note: An appointment confirmation is not issued if taxpayer refuses to provide an email address.

2. **Reminder email** is sent 48 hours prior to scheduled start time.

Note: An appointment reminder is not issued if taxpayer refuses to provide an email address, or the appointment is created within 72 hours of the scheduled start time.

3. The IRS email address provided in the confirmation email (CARE Customer Service Appointments *irsfast@servicenowservices.com*).

Note: This assists in confirming the email was generated from the appointment system.

- (4) Verify ALL the required fields in the calendar are completed. Refer to the *FAST User Guide for AM Fulfillers and Admins* for further information.

- (5) Before closing the conversation, review the scheduled appointment with the taxpayer.

- a. Ensure the spelling of taxpayer's name is accurate (proper spelling is needed for searches and identification at appointment).
- b. Ensure the date and time for the appointment is reiterated and acknowledged by the taxpayer. Ensure the taxpayer understands the length of the appointment that is scheduled is based on the service requested.
- c. Read the email address provided back to the taxpayer to ensure it was inserted correctly. Email confirmations and reminders are sent to taxpayers when an email address is provided.

Note: The system does not send a reminder for an appointment that is within 72 hours from the date scheduled. See Exhibit 21.3.4-17, Suggested Scripts - When Making Appointments - Email Confirmation and Reminders.

- d. Advise the taxpayer to arrive at the TAC location prior to the "start time" of their appointment.

Example: The appointment is scheduled from 9 a.m. to 9:30 a.m. The taxpayer needs to be in the TAC by 9 a.m.

- e. **Provide the confirmation number.**

Note: Only the actual confirmation number is required. The "APPT" preceding the number does not need to be provided to the taxpayer.

- f. Provide the address of the TAC location, per the appointment calendar, where the appointment was scheduled.

Note: For TACs co-located in a Social Security Administration (SSA) office, CSRs inform the taxpayer they will be entering the SSA office for their IRS appointment and will be directed to the IRS em-

ployee's workstation. Refer to IRM 21.3.4.2.4.5.6.2, TACs Co-located in Social Security Administration Offices, for additional procedures.

Note: For VSD site, verify that the taxpayer understands where the location is and that it is located at a community partner.

- g. Advise taxpayers to arrive at the building early enough to allow for security procedures, unless otherwise instructed by an alert. A general or specific timeframe cannot be provided in this IRM, or elsewhere, due to the variance in times from day-to-day and in each TAC.
- h. Advise the taxpayer to bring a valid, unexpired, government issued photo identification (ID), such as a U.S. driver's license.
- i. Ensure the taxpayer understands all documents or items that need to be taken to the appointment.

Note: Taxpayers can access *IRS.gov* if they want to review additional information on documents required for their appointment to resolve their issue.

- j. Advise the taxpayer if they need to cancel or reschedule their appointment to call the appointment number, 844-545-5640. Taxpayers calling from outside the United States must call the international number, 267-941-1000, for assistance.

Reminder: Information regarding an appointment, including the taxpayer's name, phone number, tax issue/topic, date, time, and location of a taxpayer's appointment, is considered PII. Please follow disclosure procedures when providing appointment information to another individual besides the taxpayer. Refer to IRM 11.3, Disclosure of Official Information, and IRM 21.1.3.2, General Disclosure Guidelines.

Note: If there is a PDT or CAU indicator on the taxpayer's account, an appointment can still be scheduled. However, the check box must be checked on the "Taxpayer Information" field, "Check if there is a PDT/CAU indicator on the account" to notify Field Assistance (FA). When the box is checked, an automatic email notification is sent to the FA group manager (GM). For additional information on PDT or CAU, refer to IRM 21.3.8.2.1, Potentially Dangerous Taxpayer (PDT) and Caution Upon Contact (CAU) Indicators, and IRM 21.1.3.11, Potentially Dangerous Taxpayer (PDT), Caution Upon Contact (CAU) Indicators or Victim of Domestic Violence (VODV).

21.3.4.2.4.5.4
(10-01-2020)
**Sign Language
Interpreters**

- (1) **Do not use this section** if the taxpayer is requesting a non-English language interpreter. Foreign language interpreter assistance is not the same issue as a sign language interpreter.
- (2) Requests for the IRS to provide **American Sign Language (ASL) Interpreters** for deaf or hard of hearing taxpayers must be requested in advance to ensure availability of an interpreter.
- (3) Advise the taxpayer to allow at least three (3) weeks for the arrangements to be made for a sign language interpreter. The IRS pays for the Sign Language Interpreter's services and requires enough time to plan for the interpreter to be present at the appointment.
- (4) Scheduling the appointment:

- a. Schedule the appointment, at a minimum, three weeks in the future.

Note: FAST automatically searches for next available appointments at a minimum of three weeks out.

- b. Click the “American Sign Language” box under the “Special Services Required” field. This box **should NEVER be checked** for any reason other than for sign language interpreters.
 - c. Schedule the appointment following normal procedures (i.e., do not check box for interpreter, no three-week minimal timeframe, etc.) if taxpayer has their own interpreter and is not requesting a reasonable accommodation.
 - d. Advise the taxpayer to notify the TAC appointment line if they need to cancel or re-schedule an appointment at least three or more business days in advance, if possible.
- (5) The system automatically sends an email to the appropriate FA personnel advising of the date, time, and reason for the appointment. Field Assistance can view the appointment and make the necessary arrangements. The TAC manager calls the taxpayer if the appointment needs to be rescheduled due to unavailability of the interpreter. The taxpayer is NOT contacted if the appointment does not need to be rescheduled.
 - (6) Rescheduling or canceling a sign language interpreter appointment - If the taxpayer calls the appointment service line to reschedule or cancel, refer to IRM 21.3.4.2.4.5.4.1, Rescheduling a Sign Language Interpreter, to reschedule an appointment and IRM 21.3.4.2.4.5.4.2, Canceling a Sign Language Interpreter, to cancel an appointment. The IRS pays for the sign language interpreter’s services and travel if they are not timely cancelled (whether services are performed or not) so it is important these procedures **MUST** be followed.

21.3.4.2.4.5.4.1
(02-08-2018)

Rescheduling a Sign Language Interpreter

- (1) Open the original appointment and select the “reschedule” button.
- (2) Answer “yes” in the field, “Are you sure you want to reschedule?”
- (3) Advise the caller it will take at least three weeks again before another sign language interpreter can be scheduled and confirm they would like to reschedule their appointment.
- (4) Ensure the taxpayer is aware of the action you’re taking to cancel the original appointment and how important it is to keep the rescheduled appointment before you reschedule the appointment.
- (5) Schedule a new appointment a minimum of three weeks in the future if the caller agrees.
- (6) Ensure that the “American Sign Language” box is checked on the appointment.
- (7) List the date, location, and time of the original appointment in the “Comment” box under the “Taxpayer Information” field on the new appointment. This is a cross reference for the FA employee to reschedule the services of the sign language interpreter. Notate that this is a rescheduled ASL appointment.

Example: “Taxpayer rescheduled an original appointment which included a request for a sign language interpreter, from date (MMDDYY), location and time.”

- (8) Submit the rescheduled appointment.

- (9) Close the conversation per IRM 21.3.4.2.4.5.3, Making the Appointment Using the Calendar, remember to provide the confirmation number.
- (10) The system automatically sends an email notification of the new appointment time. The FA employee receiving the email:
 - 1. Contacts Interpretive Services to cancel the original request for the interpreter.
 - 2. Makes a new request for the rescheduled date.

21.3.4.2.4.5.4.2
(02-08-2018)
**Canceling a Sign
Language Interpreter**

- (1) Open the original appointment and select the "Cancel" button.
- (2) In the "Additional Information" field annotate "Taxpayer canceled this appointment, did not reschedule, and will not visit the TAC for this appointment. A sign language interpreter is no longer needed."
- (3) Click on the "Cancel" button again.
- (4) Field Assistance receives a systemic email notification. The TAC GM receiving the cancellation email:
 - 1. Contacts Interpretive Services and cancel the request for the Sign Language Interpreter services.
 - 2. Advises the area analyst of the cancellation.

21.3.4.2.4.5.5
(10-02-2024)
**Taxpayer Issues that
Require a TAC Visit**

- (1) Below are issues that require the taxpayer to obtain a TAC appointment to resolve. One of the issues is conditional. Accounts Management must offer to fully resolve all other issues prior to making an appointment.

Note: If no appointments are available, refer to Exhibit 21.3.4-15, Suggested Scripts for When There is No Appointment Available

Topic	Issue
Alien Clearance (Sailing Permit)	All resident aliens and certain non-resident aliens must obtain a "Certificate of Compliance" from the IRS before leaving the United States. The certificate signifies that the taxpayer has filed all tax returns and paid all tax due to the United States through the date the certificate is issued. The taxpayer should request the clearance at least two weeks before, but no more than 30 days before their departure from the United States. Each taxpayer must appear in person. If they cannot appear in person, a taxpayer may appoint a representative by completing Form 2848, Power of Attorney. The taxpayers should not wait until the last minute in case there are unexpected problems. The taxpayer submits a Form 2063, U.S. Departing Alien Income Tax Statement or a Form 1040-C, U.S. Departing Alien Income Tax Return, whichever is applicable, as well as other documents. See IRM 21.3.4.18, Alien Tax Clearances, for a list of documents required to be submitted at the appointment. Information can also be found on <i>IRS.gov</i> . If there is a balance due, the taxpayer must bring payment in the form of certified funds (cashier's check or certified bank or postal money order).
Individual Taxpayer Identification Number (ITIN)	Refer to IRM 21.3.4.2.4.5.5.1, Individual Taxpayer Identification Number (ITIN), when the taxpayer's call involves any ITIN-related issue.
Immediate Levy or Lien Releases	<p>The taxpayer needs to bring certified funds (cashier's check or certified bank or postal money order) to obtain a levy/lien release. Refer to IRM 5.12.3.3.1.1, Liability Satisfied by Payment, for a list of acceptable funds.</p> <ol style="list-style-type: none"> For an immediate levy release, refer to IRM 5.19.4.4.10, Levy Release: General Information. For a payoff balance to obtain an immediate lien release, provide the number for the Centralized Lien Operation, 800-913-6050 open 8 a.m. to 5 p.m. local time (Pacific Time for Alaska and Hawaii). Ensure the taxpayer is aware they MUST allow up to one hour for their lien release after their appointment time. Do not add this "wait time" to the appointment time. <p>Caution: Lien and Levy release appointments cannot be scheduled after 3 p.m.</p>

Topic	Issue
Letter 5747-C - TAC authentication only. Letter 5071-C Letter 4883-C - Only if failed telephone authentication.	The taxpayer will need to provide valid photo identification and a taxpayer ID number (e.g., SSN) to receive this service. For required identification, refer to IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC (see Note). The taxpayer may also be required to provide a second piece of identification.
E-Services (EPSS) e-File Application	Individuals applying to become IRS e-file providers or active participants in IRS e-file may receive Letter 5881C , E-file Application Program Denial, (previously Letter 2916) or Letter 5877C , Removal due to Identity Theft, from Electronic Products and Services Support (EPSS). This letter instructs the applicant to make an appointment at a TAC to validate their identity to continue the e-file application process or remain as a participant. To verify their identity, the taxpayer must present two forms of ID: <ol style="list-style-type: none"> 1. An unexpired, government issued photo ID (e.g., current driver's license, passport, or state ID card). 2. And either a social security card or certified birth certificate. 3. And a copy of letter 5881C or 5877C. Refer to IRM 21.3.4.26.1, Letter 5881C or 5887C Contacts, or IRM 3.42.10.14.18.2, Identity Theft Indicator Case Responses, for additional information.
Identity Protection Personal Identification Number (IP PIN)	If the taxpayer call involves IP PIN request, refer to IRM 25.23.2.9.1.3, IP PIN TAC Appointment Procedures, for detailed guidance.

21.3.4.2.4.5.5.1
(10-03-2022)

**Individual Taxpayer
Identification Number
(ITIN)**

- (1) There are multiple reasons that ITIN appointments are requested, many of which can be resolved without an appointment. You must target what the taxpayer needs to determine if you are able to provide assistance, refer taxpayer to alternative services for on-line assistance or if an appointment is necessary. If you can resolve the issue (trained), then take appropriate action. See IRM 21.3.4.2.4.5.1, Addressing, Targeting and Resolving the Issues Without an Appointment.

Note: Prior to scheduling an appointment for a taxpayer who received a CP 566, ITIN Suspense Notice, research in ITIN RTS is required. Refer to IRM 21.3.1.6.54.2, CP 566 ITIN Suspense Notice, for further procedures.

- (2) Identify the reason for the ITIN appointment. Appointments for ITIN authentication with a new and/or renewal application can be scheduled for Monday through Friday. FAST only offers ITIN appointments in TACs that perform ITIN authentication. A list of TACs with in-person document review is available on *IRS.gov* under **Taxpayer Assistance Center Locations Where In-Person**

Document Review is Provided. Additional information on available services can be found at *IRS Local Office Locator*. Click on the “More Information” link next to “Individual Taxpayer Identification Numbers and Form W-7” on the “Services Provided” page for the specific TAC.

If	Then
ITIN authentication (new or renewal)	Check the “Is this an ITIN registration or renewal?” box under “Additional Topic Information” field.
A family group Note: All family members’ ITINs can be renewed even if they are all not expiring. A renewal application can be submitted at any time.	Time is scheduled based on the number of family applicants. Check the box, “Any additional applicants for ITIN?”. Once selected, input the number of additional family members in the “Additional number of applicants (For ITIN)” box. Processing of the first applicant takes about 30 minutes to authenticate and 15 minutes for each additional application. FAST automatically calculates the time for the appointment. Example: For a family of four applicants (two parents and two children), the appointment is scheduled for one hour and 15 minutes.

Remind the caller that all applicants (including dependents) must:

- a. **Appear in person and remain present until the document authentication process for the individual is completed** or the appointment will have to be rescheduled.
- b. Bring ALL the required documentation to the appointment: A completed Form W-7, Application for IRS Individual Taxpayer Identification Number, and the required proof of identity and foreign status (such as the original passport or other original documents) for each applicant, along with a completed tax return.

Note: Refer the taxpayer to the current Form W-7 Instructions for acceptable identification documents to bring to the appointment. If any required documents and/or tax return, if applicable, are not brought to the TAC, the appointment must be rescheduled.

- c. Complete the current revision of Form W-7 for a renewal. The current version can be downloaded from *IRS.gov/forms*.
- d. Bring the supporting documents for the specific exception if the applicant meets one of the exceptions for applying. Refer to IRM 3.21.263.8.2, In-

quiries Regarding Expiration of ITIN/Letter 5821 or CP 48/748, IRM 3.21.263.7.1.5, Supporting Identification Documentation and Other Required Documentation, and Pub 1915, Understanding Your IRS Individual Taxpayer Identification Number (ITIN), for lists of required documents taxpayers need to have with them for their appointment.

Note: This information is also in the Form W-7 instructions.

Advise the caller that supporting documents are:

- a. Returned to the applicant at the time of the appointment if the TAC performs authentication.
 - b. Mailed to the ITIN Submission Processing if the TAC does NOT perform authentication.
- (3) **In TACs that do not authenticate documents**, appointments for submission of Form W-7 or questions related to ITIN tax law and general procedures, are scheduled for 30 minutes. Customer Service Representatives **MUST** select the "ITIN Question" subtopic when scheduling these appointments. ITIN document drop off and questions **ONLY** appointments can be scheduled Monday through Friday at any TAC.
- (4) When a taxpayer calls requesting an appointment for an ITIN:

If taxpayer is	And	Then
Requesting an ITIN		Follow procedures in (5) to offer alternatives before scheduling an appointment.
Renewing an existing ITIN and received CP 48/CP 748, Note: ITIN-RTS has a history item on each ITIN indicating CP 48 was generated.		Follow procedures in (5) to offer alternatives before scheduling an appointment.

If taxpayer is	And	Then
Renewing an existing ITIN and did not receive CP 48/CP 748	<p>IDRS research shows the taxpayer's (primary or secondary and/or dependents') ITIN has expired or will expire as of December 31 of the current year. Refer to IRM 3.21.263.8.2, Inquiries Regarding Expiration of ITIN/ Letter 5821 or CP48/ 748, to identify if ITIN is active or inactive.</p> <p>Note: A set number of ITIN deactivations happen on a yearly basis, not all ITINs are deactivated at once.</p>	<p>Follow procedures in (5) below to offer alternatives before scheduling an appointment if the ITIN will be used on a tax return.</p>
Renewing an existing ITIN and did not receive CP 48/CP 748	<p>IDRS research shows the taxpayer's (primary or secondary and/or dependents') ITIN did NOT (or will not) expire December 31 of the current year. Refer to IRM 3.21.263.8.2, Inquiries Regarding Expiration of ITIN/ Letter 5821 or CP48/ 748, to identify if ITIN is active or inactive.</p> <p>Note: A set number of ITIN deactivations happen on a yearly basis, not all ITINs are deactivated at once.</p>	<p>Taxpayer does not need to take any action. The ITIN may continue to be used until the ITIN is scheduled for renewal or they receive a CP 48/CP 748.</p> <p>Note: If the taxpayer requests to have their ITIN renewed now and does not want to wait for a letter, follow procedures in (5) below to offer alternatives before scheduling an appointment.</p>

- (5) Before offering to schedule an appointment, advise of the alternatives below for submitting a Form W-7 application for either new or renewal.
- Mail the most current Form W-7, supporting documentation, and a copy of the CP48/CP748 to the address listed on the Form W-7 instructions. Provide the address below, if requested.

Austin Submission Processing Center (SPC)

Internal Revenue Service

ITIN Operation

PO Box 149342

Austin, TX 78714-9342

- Visit the *Acceptance Agent Program* on the IRS website for locations of local certified acceptance agents.

Note: If the taxpayer states they do not have internet access, provide the list of CAAs in their local commuting area.

- Advise the taxpayer the acceptance agent may charge a fee for this service and the taxpayer may want to call in advance for information.
- Refer to IRM 3.21.263.4.1, Acceptance Agent (AA) or Certifying Acceptance Agent (CAA), for additional information on documentation.
- Locate a local **SPEC CAA Site** at no cost to the taxpayer (limited locations). Locations are available on *SERP* Who/Where tab. Search for the taxpayer's area and provide the information.

If	Then
Caller insists on a TAC appointment	Continue to follow the procedures for scheduling ITIN appointments.
No ITIN appointments are available	Refer to Exhibit 21.3.4-15, Suggested Scripts for When There is No Appointment Available.
Caller has questions on whether they have a filing requirement or should complete a Form W-7	Follow Exhibit 21.3.4-13, Accounts Management (AM) Flowchart.

21.3.4.2.4.5.5.2
(01-13-2020)
**Hardship and Other
Unique Situations**

- Accounts Management CSRs can no longer double book any appointments. If no appointments are available and the taxpayer has an immediate need or a hardship, follow IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

Exception: If the taxpayer is requesting an appointment for an Alien Clearance (Sailing Permit) and no appointments are available, see IRM 21.3.4.2.4.5.5.3, Alien Clearance (Sailing Permit), for guidelines.

21.3.4.2.4.5.5.3
(02-20-2020)

Alien Clearance (Sailing Permit)

- (1) If the taxpayer needs to obtain a sailing permit and no TAC appointments are available, DO NOT refer to Taxpayer Advocate Service (TAS).

Note: When a taxpayer schedules an appointment for an Alien Clearance (Sailing Permit), the TAC GM receives notification to contact the taxpayer. See IRM 1.4.11.2, Taxpayer Assistance Center (TAC) Appointment Service, and IRM 21.3.4.2.4.5.5.2, Hardship and Other Unique Situations.

- (2) If the taxpayer needs an Alien Clearance (Sailing Permit) because they're leaving the country within the next two weeks or 30 days and no appointments are available:

- a. Confirm date of departure. Verify the date is within the next two weeks or 30 days prior to departure from the United States.
- b. Check to see if the taxpayer can visit another TAC location with available appointments.

Note: The date of travel should already be scheduled (booked), where possible. Advise the taxpayer that "proof of departure date" will be required at the time of the appointment. If the taxpayer has an emergency and no airline ticket has been booked yet, schedule the appointment. The TAC manager will ensure the taxpayer is assisted timely.

- c. Schedule the first available appointment.

Example: Taxpayer calls TAC appointment line on July 13, 2021, requesting an Alien Clearance (Sailing Permit) appointment. The first available appointment is 8/04/2021 and the taxpayer has a 7/23/2021 departure date. Schedule the next available appointment on 8/4/2021. Taxpayer will be contacted prior to the 7/23 departure date.

- d. Advise taxpayer to expect telephone contact to ensure their appointment issue is addressed timely.

- (3) Once the appointment is scheduled, an email notification is sent to TAC GM for taxpayer contact. See IRM 1.4.11.2, Taxpayer Assistance Center (TAC) Appointment Service.

21.3.4.2.4.5.5.4
(02-01-2019)

Passport - Expedited Decertification

- (1) Taxpayer must self-identify they need expedited service relating to their passport.

- (2) Verify the taxpayer received a CP 508C, Passport Certification Notice, **and** has a pending passport application.

- a. Schedule the next available appointment **ONLY** if the taxpayer needs expedited service and is leaving the country within the next 45 days. If there are no appointments available, follow IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- b. If the taxpayer **is not** traveling within the next 45 days, schedule the next available appointment.
- c. For any questions regarding Passport Certification and/or CP 508C that you are unable to answer, provide the caller the Philadelphia ACS phone number: 855-519-4965 for domestic (calling within the U.S.) and 267-941-1004 for international (calling from outside the U.S.).

Note: If NOT trained in working and/or answering passport certification questions, provide taxpayers the appropriate number above.

- d. Do not schedule an appointment for general issues regarding passport certification.

21.3.4.2.4.5.6
(02-08-2018)

**Alternative Non-TAC
Locations**

- (1) Field Assistance offers services in non-IRS locations. Currently, the two alternative locations are the Virtual Service Delivery (VSD) sites and in certain SSA offices. Services are limited in these types of locations; therefore, it is imperative the CSR does not schedule appointments where the taxpayer cannot receive the assistance requested.

21.3.4.2.4.5.6.1
(10-01-2019)

**Virtual Service Delivery
(VSD) Appointments**

- (1) When scheduling VSD appointments, advise the taxpayer they are receiving assistance from a TAC employee in a remote office using a computer monitor. At the VSD partner site locations, there are no IRS employees physically present. Therefore, assistance that requires any type of physical interaction between the ITAS and taxpayer is **not** available at a VSD site. A VSD site can be offered as an alternative appointment location if the service requested is appropriate for a VSD.
- (2) See IRM 21.3.4.2.3, Virtual Service Delivery (VSD), for services available.

21.3.4.2.4.5.6.2
(10-01-2020)

**TACs Co-located in
Social Security
Administration (SSA)
Offices**

- (1) There are six TAC locations that have temporarily moved from their original location to a local SSA office. These locations are:
- Presque Isle, ME
 - Norwich (New London), CT
 - Danville, VA
 - North Platte, NE
 - Mansfield, OH
 - Mt. Vernon, IL
- (2) **All** contacts at these co-located TACs require an appointment.
- a. Services are limited.
 - b. No cash is accepted.
 - c. No OPI service for a language interpreter is available.
 - d. No ITIN authentication service.
- (3) Taxpayers that receive assistance at the SSA office go through a pre-clearance process. Ask the taxpayer for their SSN and if they agree to share this information with the SSA, record their "Social Security Number" in the **Taxpayer's Information** field.

Suggested Script:

"Your appointment will be scheduled at one of our IRS Taxpayer Assistance Centers that is located within the Social Security Administration Office. To ensure safety and security of our customers and staff, can we have your Social Security Number (if not already provided during the contact) and have permission to share your Social Security number with the Social Security Administration office for pre-clearance purposes?"

- (4) If the taxpayer does not consent to us sharing their SSN with the SSA, offer to schedule an appointment for the taxpayer at the next closest TAC to their location.

Suggested Script:

"Since providing your SSN to the SSA is a requirement for entering the SSA office, I won't be able to schedule an appointment for you at that office. However, I can schedule an appointment for you at the next closest IRS office, if that is acceptable."

Exception: Taxpayers who do not have an SSN can also be scheduled for an appointment in these TACs. For an ITIN taxpayer with an account inquiry, check the box that states **Check box if taxpayer has an ITIN** and enter the ITIN instead of an SSN.

- (5) Before closing the conversation, review the scheduled appointment with the taxpayer:
- Ensure the spelling of taxpayer's name is accurate (proper spelling is needed for searches and identification at appointment).
 - Ensure the date, time, and reason for appointment are communicated and acknowledged by the taxpayer. Ensure the taxpayer understands the length of the appointment that is scheduled.
 - Provide the confirmation number.
 - Provide the address of the SSA office, advise the taxpayer that they will be entering the SSA office for their IRS appointment. Advise this address is not available on *IRS.gov* and repeat the address to the taxpayer, as needed.
 - Ensure all documents or items the taxpayer needs to bring to the appointment have been itemized and understood.
 - Advise the taxpayer to arrive at the building early to allow for security procedures and that they will be directed to the IRS employee's workstation upon entering the SSA office for their IRS appointment.

Suggested script:

"Your appointment is scheduled for (date) at (time) for (time allotted). Just a reminder, you will be going to the Social Security Administration Office for your IRS appointment. The address of the Social Security office is (address). You will be directed to the IRS employee's workstation once you enter the Social Security office. Please remember to bring a photo ID along with (other documentation needed for appointment that has been already discussed) to your appointment."

21.3.4.2.4.5.7
(10-02-2024)

**Rescheduling Policy and
Confirmation of an
Existing Appointment**

- (1) Taxpayers who have a scheduled appointment may call back into the appointment line to reschedule their appointment. For CSRs on App 55 that cannot search FAST, refer taxpayers that want to confirm or reschedule an **existing** appointment. Refer to App 286 (English and all other languages except Spanish #92396 - Aspect/1286 - IUP) or App 287 (Spanish #92397 - Aspect/1287 - IUP).

Exception: If staffing App 55/56 and trained to confirm, cancel, or reschedule an appointment, perform the steps below. Do not transfer to App 286/287 unless the caller needs the over the phone interpreter (OPI) service.

- (2) If the inquiry is to reschedule an appointment with a **prior date or today's date**, handle as a new appointment by all CSRs on App 55 or 286. Refer to IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service.
- (3) For CSRs on App 286 or 287, follow the steps below if a taxpayer (or a spouse on a married filing joint return and/or an authorized third party) requests to reschedule or confirm an existing appointment. For third parties calling on behalf of the taxpayer, authenticate their authority and identity before proceeding. If you do not believe the caller is the appropriate party to reschedule the appointment, authenticate the caller before proceeding further. Refer to IRM 21.1.3.2.3, Required Taxpayer Authentication.
1. Locate the appointment by using the FAST search feature, such as, confirmation number, taxpayer's name, or location.
 2. Verify the original appointment on the calendar by confirming the taxpayer's name (first, last), phone number, known or assumed time of appointment, and issue(s) to be addressed.

- Note:** If the **appointment is for the current day** when the taxpayer calls and requests to be rescheduled or cancelled, do not select "edit" or "reschedule" on the current appointment in the calendar. This is for statistical tracking purposes. After verification of the existing appointment information, you can copy and paste the information onto the new appointment calendar.
3. Validate the original appointment for any error(s) regarding times, availability of employees, exception scheduling, etc.
 4. Attempt to address the taxpayer's issue(s) if you determine the original appointment should not have been made. See IRM 21.3.4.2.4, Taxpayer Assistance Center (TAC) Appointment Service.
 5. Reschedule a new appointment at the date and times available if the original appointment does not have errors on the calendar. Accessing the taxpayer's account is not required unless a new issue is identified.
 6. Reschedule a new appointment **correctly** at the date and times available if the original appointment has errors on the calendar. Accessing the taxpayer's account is required to ensure identification of all issues.
 7. Review the newly scheduled appointment with the taxpayer before closing the conversation. Refer to IRM 21.3.4.2.4.5.3, Making the Appointment Using the Calendar.

Issue	Resolution
Late for Appointment	If the taxpayer calls and states they will be late for their appointment, verify the appointment date, time, and estimated arrival time. If the taxpayer will be more than 15 minutes late, offer to re-schedule the appointment by following the procedures above. If the taxpayer insists on going directly to the TAC, advise the TAC employees will not be able to assist them and that other scheduled appointments are not delayed for late arrivals.
Unplanned TAC Closure	The TAC GM (or designee) attempts to contact the taxpayer and reschedule the appointment when a TAC office closes unexpectedly (e.g., due to inclement weather). See IRM 1.4.11.2.1, Unplanned Taxpayer Assistance Center (TAC) Closures.
Closed TAC	<p>If a taxpayer calls and states, the TAC office is closed:</p> <ul style="list-style-type: none"> a. Apologize if they state they were not contacted. b. Offer to schedule a new appointment. <p>Note: Rescheduled appointments do not automatically meet hardship criteria, that determination is based on the topic. Refer to IRM 21.3.4.2.4.5.5.2, Hardship and Other Unique Situations.</p>

21.3.4.2.4.5.8

(10-09-2019)

Cancellation Policy

- (1) Taxpayers who have a scheduled appointment may call back into the appointment line to cancel their appointment. For CSRs on App 55 that cannot search FAST, refer taxpayers that want to cancel an **existing** appointment. Refer to App 286 (English #92396 – Aspect/1286 – IUP) or App 287 (Spanish #92397 – Aspect/1287 - IUP).
- (2) For CSRs on App 55 with the ability to cancel appointments and on App 286 or 287, follow the steps below for accepting cancellations from individual taxpayers (primary or secondary on a married filing joint return) or a business taxpayer (sole proprietor, partner, or corporate officer) or an authorized third party (POA). If you do not believe the caller is the appropriate party to cancel

the appointment, authenticate the caller before proceeding further. Refer to IRM 21.1.3.2.3, Required Taxpayer Authentication.

- (3) Advise an unauthorized third party that the taxpayer must call the appointment service line at 844-545-5640 themselves to cancel an appointment. Enter a note on the appointment in the "Comment" field that an unauthorized third party made the request to cancel the appointment if the caller is an unauthorized third party. Accessing the taxpayer's account is not required.
- (4) To cancel the appointment:
 1. Locate the appointment by using the FAST search feature, such as, confirmation number, taxpayer's name, or location. Accessing the taxpayer's IDRS account is not required for a cancellation.
 2. Click on the "Cancel" button.
 3. Complete the reason for the cancellation in the "Additional Comment" box.
 4. Click on the "Cancel" button again.

Caution: **Never** cancel an appointment without the taxpayer's approval to schedule an appointment for another caller.

21.3.4.2.5
(10-01-2019)
**Alternative Work Stream
and IRM References**

- (1) Field Assistance employees perform other types of work owned by other functions, referred to as Alternative Work Streams that aligns to the scope of work performed face-to-face. This section provides guidance on working AM Paper (Adjustments).
- (2) While performing alternative work, address all issues (within FA authority) presented by the taxpayer in their correspondence. All issues presented by the taxpayer must be carefully reviewed, addressed and resolved before closing the case. See IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.
- (3) In addition to the issues presented by the taxpayer, attempt to address outstanding compliance or other clearly unresolved account issues within FA authority, which are not mentioned by the taxpayer in their correspondence. Refer to:
 - IRM 21.3.4.13, Balance Due Accounts
 - IRM 21.5.1.5.1, CII General Guidelines
 - IRM 21.5.1.5.2, Cases Currently Assigned in CII
- (4) If compliance or another clearly unresolved issue is identified while performing account research, determine if Oral Statement Authority or other tolerance criteria applies to resolve the issue by contacting the taxpayer by telephone. See IRM 21.1.3.20, Oral Statement Authority, and/or IRM 21.1.3.21, Tolerances.
- (5) If the issue is within FA authority and can be resolved through telephone contact, attempt to contact the taxpayer by telephone.
- (6) Contact taxpayers using a telephone number from the correspondence or located during account research.
 - a. Attempt to make telephone contact **ONLY** if the taxpayer's phone number is included in their correspondence or obtained through an internal IRS

system. If a phone number is not available, do not use a telephone number obtained from a telephone directory or any other source to contact the taxpayer.

- b. Make no more than two attempts to contact the taxpayer spaced no less than one (1) hour apart. Document each attempt in the case history.
- c. Do not leave a message or request taxpayer call back.

Call	Action
If the call is answered	<ol style="list-style-type: none"> 1. Ask to speak to the taxpayer by name. 2. If asked who is calling or the reason for the call, state your name and that you are calling in response to the letter sent to the Internal Revenue Service.
Upon reaching someone who identifies themselves as the taxpayer that you are attempting to contact	<p>Provide:</p> <ol style="list-style-type: none"> 1. Your name. 2. Your employee identification number. 3. You are an employee of the Internal Revenue Service. 4. You are calling in response to an inquiry received by the IRS. 5. The purpose of the call is to discuss the issue they wrote to us about. <p>You may add "an inquiry we received on the (IRS received date)."</p> <p>Caution: Do not state or discuss the issue of the correspondence until disclosure is verified.</p>
Inform the taxpayer you need to ask a few questions to protect their privacy and ensure you are speaking to the correct individual.	Follow disclosure guidelines in IRM 21.1.1.4, Communication Skills, and IRM 21.1.3.2.3, Required Taxpayer Authentication, before discussing/releasing any information to the taxpayer or attempting to resolve the issue you are calling about.

Call	Action
Ensure the taxpayer is aware of the option to discontinue the call at any time if they do not feel comfortable giving Personally Identifiable Information (PII) over the phone.	Exception: When making an outgoing call and the taxpayer is reluctant to give you their TIN, provide the taxpayer with the last four digits of their TIN (social security number/employer identification number) and request the taxpayer verify the first five digits. Continue with the appropriate probes.
Ask the taxpayer if they agree to continue with the call. If the taxpayer does not agree to continue with the call for any reason, tell the taxpayer:	<ol style="list-style-type: none"> 1. You understand and respect their decision not to continue the call. 2. Advise them to expect a response to their inquiry in the mail. 3. Thank them for their time. 4. Document the contact with the taxpayer and their decisions not to continue the telephone contact in the case history. 5. Take all necessary actions to resolve/address and respond to the issue(s) as stated in the taxpayer's correspondence. 6. DO NOT take any actions to resolve/address or mention any other issues identified that were not included in the taxpayers' correspondence.

(7) FA employees have the authority to make account adjustments when assisting taxpayers in the TAC and when working correspondence. When working AM paper adjustments, refer to the following AM procedures for additional guidance:

- IRM 21.5.1.5.1, CII General Guidelines
- IRM 21.5.1.5.2, Cases Currently Assigned in CII
- IRM 21.3.3, Incoming and Outgoing Correspondence/Letters
- IRM 21.5.2.4.3, Adjustments Requiring An Amended Return or Taxpayer Documentation

- (8) **Math error adjustments** - the only difference working paper inventory versus working face-to-face is that there is no dialogue with the taxpayer. If the missing or incorrect information that created the math error is provided or corrected, the adjustment is allowed based on the request, even if you identify that the taxpayer did not meet the qualifications for the exemption or credit.

If	And	Then
During a call you discover additional documents are required to adjust the account within FA authority	The required documentation can be faxed while you are on the telephone with the taxpayer	<ol style="list-style-type: none">1. Provide your group EEFax number.2. Retrieve the fax and make the adjustment.3. Attach the faxed document to your CII case as a source document.4. Document the call in CII case notes.5. Close the case or route if there are other issues outside FA authority to be addressed.

If	And	Then
	The required documentation cannot be faxed while you are on the telephone with the taxpayer	<ol style="list-style-type: none"> 1. Provide the taxpayer with the address of the appropriate campus and function where their issue should be worked and request they mail it in. 2. Document the call in CII case notes. 3. Close the case or route if there are other issues outside FA authority to be addressed. <p>Note: DO NOT suspend cases waiting for documents from taxpayers. DO NOT provide TAC addresses to taxpayers for mailing in their response.</p>
If	Then	

<p>You are unable to reach the taxpayer by telephone or unable to initiate the call per the above procedures</p>	<ul style="list-style-type: none"> a. Document your attempts to contact the taxpayer in the case history (date, time, if answered, etc.). b. Take all necessary actions to resolve/address and respond to the issue(s) as stated in the taxpayer's correspondence. c. DO NOT take any actions to resolve/address or mention any other issues identified during research not mentioned in the taxpayer's correspondence. d. Document the case history thoroughly with the reason for the telephone contact, the attempts to contact the taxpayer, and if any additional issues were identified during research. If closing the case, send the appropriate closing letter per IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.
--	---

21.3.4.3 (10-01-2017)

Customer Service in Your TAC

(1) Taxpayers have the right to:

- a. Expect quality service in TACs.
- b. Receive prompt, courteous, and professional assistance when dealing with IRS issues.
- c. Communication in plain language that is easy to understand.
- d. File complaints about inadequate service.

Every TAC location will:

- a. Project a positive, helpful image and be professional, well organized, and clean in appearance.
- b. Ensure taxpayers can easily identify where to go for assistance.
- c. Provide areas for taxpayers waiting for assistance to be seated or stand without blocking the office entrance or exit.
- d. Maintain assistance areas by using partitions or other means of providing and protecting privacy for taxpayers receiving assistance.
- e. Ensure that other taxpayers cannot see the contents of tax returns or other documentation of the taxpayer you are assisting. Each taxpayer relies on you to protect their privacy.
- f. Safeguard the Integrated Data Retrieval System (IDRS) and other private computer screen information to ensure that only you can view account information.

Caution: TAC employees must take all possible steps to ensure taxpayer privacy and the security of sensitive taxpayer information. When a TIN is needed, and the taxpayer does not provide a document with the TIN on it (e.g., a notice or other document identifying the TIN), ask the taxpayer to write down or type (on the numeric keypad) the number instead of speaking the number aloud. See IRM 21.3.4.3.6, Numeric Keypads, for procedures on using the keypads during disclosure.

Exception: For visually impaired employees, a verbal response is acceptable. If a 2D Bar Code Scanner is installed on the workstation, notices that have the social security number masked by the 2D Bar Code may be read using the scanner. Please refer to IRM 5.19.16.4.2.1, 2D Bar Code Procedures, for additional information.

Note: After use of all sensitive documents that do not belong with the taxpayer, properly dispose of the materials in an office container specified for classified waste. For additional guidance, see IRM 10.5.1.6.10, Disposition and Destruction.

- (2) Taxpayers have the right to confidentiality and to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect the IRS to investigate and take appropriate action against its employees, return preparers, and others who wrongfully use or disclose taxpayer return information. Taking the above steps properly observes and protects the taxpayers' right to confidentiality.
- (3) **Manager Requests** - If there is a request to speak with the manager, advise the taxpayer you will contact the manager for additional assistance. If the manager is not located in the TAC, ask the taxpayer to please wait while you make contact with the manager.

21.3.4.3.1
(10-01-2020)
**Your Role and Duties
While Assisting
Taxpayers**

- (1) Your primary role is to provide taxpayers top quality service by helping them understand and meet their tax responsibilities.
- (2) In addition to providing assistance, your duties may include:
 - a. Opening and closing the office (if manager not available)
 - b. Ensuring that forms racks are stocked and neatly labeled
 - c. Ordering tax and administrative forms, instructions, worksheets, and publications
- (3) Use the following techniques to ensure efficient service:
 - a. Rely upon the Initial Assistance Representative (IAR)/Individual Taxpayer Advisory Specialist (ITAS) to direct taxpayers to the appropriate area.
 - b. If your office does not have an IAR, then periodic announcements regarding self-service, such as the location of forms, should be made to minimize wait time.
 - c. If you see a taxpayer having difficulty reaching or finding a form or opening a door, offer to help.
 - d. If the taxpayer has business with a specific IRS employee, such as an audit appointment or has a case assigned to a revenue officer, refer to your office phone directory, Discovery Directory, or other resources, as necessary.

- e. Never leave the office without proper coverage. If you must step away from the counter, have a system in place (e.g., a buzzer or bell) to alert you that a taxpayer is waiting.

- (4) Taxpayers are protected from discrimination. Refer to Pub 4454, Your Civil Rights, and *Protecting Taxpayer Civil Rights*, for more information. Federal Protective Service (FPS) policy reflects that civil rights laws may mandate the allowance of certain items into federal government buildings. If a taxpayer or their representative complains that their civil rights were violated, a signed complaint may be filed with the Civil Rights Division (CRD). See *Taxpayer Civil Rights*.
- (5) TAC employees must be familiar with Taxpayer Advocate Service (TAS) criteria. See IRM 21.3.4.20, Referring Cases to the Taxpayer Advocate Service (TAS).

21.3.4.3.2
(11-21-2016)
**Telephone Requirements
for Restructuring and
Reform Act of 1998
(RRA 98) Section 3709**

- (1) Under RRA 98, Section 3709, the IRS is required to publish addresses and phone numbers of local IRS offices in appropriate local telephone directories. The primary purpose of these local numbers is to provide the public with a means of accessing the local IRS office to learn the office location and available services.
- (2) Taxpayer Services (TS) FA has overall responsibility for implementation and management of the Section 3709 process and procedures. This includes TACs and other locations determined to be Section 3709 posts of duty (PODs). Section 3709 PODs are PODs that do not have a TAC Office, but a number is listed due to lack of coverage in the geographic location.
- (3) Callers are greeted with a recorded script. The script provides the TAC address and toll-free number to make an appointment.
- (4) Telephone numbers are published for every TAC, except for cities that have multiple offices. For example, Houston, Texas has multiple TACs located in the metropolitan Houston area. At least two TAC telephone numbers are published to give coverage throughout the metropolitan area. Telephone numbers for offices for which there is no TAC located within an area code are also published. These offices are defined as **3709 PODs**.

21.3.4.3.2.1
(10-01-2019)
**Assisting Taxpayers
with Disabilities**

- (1) Taxpayers with disabilities face unique challenges when attempting to meet their tax obligations. Section 504 of the Rehabilitation Act prohibits discrimination against taxpayers based on their disability and requires that a reasonable accommodation be provided to help ensure equal access to the agency's benefits and services. The Americans with Disabilities Act (ADA) also prohibits discrimination based on disability in employment, state and local government, public accommodations, commercial facilities, transportation, and telecommunications. See the *ADA website* for more information. Also, review the *Taxpayer Accommodation Guide* for general guidance on providing reasonable accommodations. If a requested accommodation cannot be provided, communicate with the taxpayer to identify an alternative, effective accommodation. If necessary, work with your manager to provide the reasonable accommodation, or contact the Civil Rights Unit for guidance at 202-317-7020 or via e-mail at edi.crd.ra@irs.gov.
- (2) The purpose of this IRM section is to provide TAC employees with the necessary tools and information to better assist taxpayers with disabilities. See

IRM 22.30.1.8.8.2.2, Accommodating Persons with Disabilities Referred from Taxpayer Assistance Centers (TAC), for procedures to follow when a taxpayer with a disability visits a TAC for return preparation and needs to be redirected to Stakeholder Partnerships, Education and Communication (SPEC).

21.3.4.3.2.1.1
(12-13-2019)

Interpreter Services for Deaf or Hard of Hearing Taxpayers

- (1) Taxpayers who are deaf/hard of hearing may have a reasonable accommodation need for interpreter services. If a taxpayer requests a sign language interpreter, an appointment must be arranged in advance for the American Sign Language (ASL) interpreter services to ensure availability. The taxpayer may also elect to bring their own interpreter.
- (2) TAC managers coordinate with their territory consumer (scheduler) to schedule an ASL interpreter. Schedule the ASL interpreter service at least five (5) business days in advance of the taxpayer appointment. Confirm the taxpayer appointment with the interpreter as soon as possible or at a minimum of twenty-four (24) hours prior to the assignment.
- (3) **Rescheduling:** If the appointment needs to be rescheduled due to the unavailability of the interpreter, the TAC manager (or designee):
 1. Calls the taxpayer to reschedule.
 2. Apologizes for any inconvenience caused.
 3. Advises the taxpayer that a qualified interpreter will be provided to the taxpayer at no cost.
 4. Notifies the scheduler to schedule another interpreter for the established appointment time.

21.3.4.3.2.1.2
(03-24-2017)

Taxpayers and Teletypewriter (TTY)/Telecommunication Devices for the Deaf (TDD)

- (1) Taxpayers who are deaf/hard of hearing also have other options for obtaining assistance. They include:
 - a. Calling toll-free at **800-829-4059**, for assistance with tax law and account inquiries. Trained employees using dedicated terminals in the Atlanta, Dallas and/or Indianapolis call sites answer both tax law and account calls through the TTY/TDD systems.
 - b. Federal or state relay services. Individuals who are deaf or hard of hearing and who don't have TTY/TDD system equipment may be able to obtain access through federal or state relay services at *Telecommunications Relay Service*.
 - c. *IRS.gov/accessibility* has a current list of accessible tax products available for download. Additionally, taxpayers may call 800-829-3676 for hardcopy Braille or large print products.
 - d. Pub 907, Tax Highlights for Persons with Disabilities, and Pub 3966, Living and Working with Disabilities, may have additional information for these individuals.

21.3.4.3.2.1.3
(10-01-2015)

Taxpayers and Visual Assistance

- (1) When taxpayers who are blind or visually impaired visit TACs, they can usually tell you what type of assistance they need. The challenge is to resolve the issues while being sensitive to the visual limitations.
- (2) When these taxpayers visit TACs unaccompanied, TAC employees will acknowledge the taxpayers, determine what services they need, and assist them with obtaining Queuing Management System (Qmatic) tickets. This is especially important in TACs without an Initial Assistance Representative (IAR).

- (3) TAC employees will advise taxpayers who may not be able to read the Contact Recording signs, that their contacts are being recorded. If these taxpayers choose to opt-out of having their contacts recorded, employees follow Qmatic procedures.
- (4) Taxpayers with visual or motor skill limitations may ask for assistance in completing paperwork or writing a check. TAC employees will assist in this area, as needed, and ensure the taxpayer is aware of what is being written. Taxpayers can be expected to sign on their own behalf and should let the TAC employee know of methods that would be helpful in executing the signature. Each taxpayer will need varying degrees of assistance based on their individual needs.

21.3.4.3.2.1.4
(10-04-2016)
**Taxpayers and Other
Needs**

- (1) **Elderly Taxpayers** – Listen completely before responding to elderly taxpayers. Control the conversation to stay on topic. Do not assume the taxpayer does not understand their tax situation.
- (2) **Illiteracy** – Although not a disability, illiteracy may be considered a limitation. Non-reading taxpayers may not volunteer this information but instead may ask you what their notice or form says. If a taxpayer asks you to read or explain something, do so willingly and without question.
- (3) **Multilingual Services** - Interpreter services are offered to taxpayers with a language barrier. See IRM 21.3.4.3.4, Multilingual Assistance, for procedures assisting taxpayers that request or need a foreign language interpreter.

21.3.4.3.2.1.5
(10-01-2017)
Disability Etiquette

- (1) It is impossible to know the proper response to every situation involving individuals who are disabled just as it is impossible to know every appropriate way to interact with non-disabled persons. Remember the individual with a disability is first a person and should be treated as such. The following are some points to keep in mind when assisting taxpayers with disabilities:
 - a. Speak in moderate tones. Always talk directly to the person who is disabled regardless of the disability or if there is someone else present to assist the person. It is not necessary to talk louder than normal unless you are asked to do so. Because a person is blind doesn't mean the person is deaf/hard of hearing.
 - b. To facilitate conversation, be prepared to offer a visual cue to a deaf/hard of hearing person or an audible cue to a visually impaired person, especially when more than one person is speaking.
 - c. As you work to resolve the taxpayer's issue, explain what you are doing. Long periods of quiet may make the taxpayer wonder if you are still assisting them.
 - d. If you need to leave the desk for any reason, let the taxpayer know that you are leaving and let the taxpayer know when you return.
 - e. Respond to the taxpayer verbally. They may not be able to see a nod or headshake.
 - f. Demonstrate sensitivity to the taxpayer's desire to be independent. Never say, "Can't you get someone to help you?"
 - g. Conduct the interview as you would with anyone. Be considerate without being patronizing.

- h. Do not finish sentences or fill in words. This could be taken as demeaning. Refrain from making remarks like “slow down”, “take a breath”, or “relax”. This can be taken as patronizing. Use a relaxed and moderate rate of speech.

21.3.4.3.2.1.6
(03-21-2014)

**Alternative Media Center
(AMC)**

- (1) The purpose of AMC is to provide alternative media resources to IRS employees and external customers with disabilities and to exemplify the spirit of the laws designed to enhance access to government information by people with disabilities. Employees can assist taxpayers who visit TACs by accessing the *Alternative Media Center (AMC) website* for a list of available media products and services. The AMC has made alternative formats available through the same channels as printed products for both internal and external taxpayers. Orders for alternative formats already available are shipped within 72 hours; all other requests take 4-6 weeks to process.
- (2) Upon management approval, TAC employees may order Alternative Media products on behalf of their taxpayers by completing the *AMC order form* using the TAC's Order Point Number (OPN).
- (3) The AMC help desk staff is available Monday through Friday from 8 a.m. to 4 p.m. EST at 804-916-8606 or by email *altmc@irs.gov*.

21.3.4.3.2.1.7
(01-30-2012)

**Guidance Regarding
Service Animals**

- (1) Under Section 504 of the Rehabilitation Act of 1973, persons with disabilities accompanied by service animals must be allowed building entry and access to Taxpayer Assistance Centers. Service animals are defined as dogs or other animals that are individually trained to do work or perform tasks to assist people with disabilities. These requirements apply to individuals with physical and/or mental disabilities. The following are guidelines for service animals at TACs:
 - a. The service animal must be harnessed, leashed, or tethered, unless these devices interfere with the service animal's work or the individual's disability prevents using these devices.
 - b. When it is not obvious what service an animal provides, only limited inquiries are allowed. If necessary, staff may ask if the animal is a service animal that is required because of a disability and what service or task the animal is trained to perform. Staff cannot ask about the person's disability, require medical documentation, require a special identification card or training documentation for the animal or ask that the animal demonstrate an ability to perform the work or task.
 - c. Allergies and fear of animals are not valid reasons for denying access or refusing service to people using service animals.
 - d. A person with a disability cannot be asked to remove their service animal from the premises unless the animal is out of control and the handler does not take effective action to control it or the animal is not housebroken. When there is a legitimate reason to ask that a service animal be removed, staff must offer the person with the disability the opportunity to obtain services without the animal's presence.
 - e. People with disabilities who use service animals cannot be isolated from or treated less favorably than other taxpayers.

21.3.4.3.3
(10-02-2024)

Communicating with and Surveying Taxpayers

- (1) This section is your guide to providing quality taxpayer contacts. Effective communication is essential to promoting voluntary compliance; therefore, TAC employees must always:

- a. Wear a name tag displaying their name while providing face-to-face assistance to taxpayers. There are exceptions where the employee will not have a name tag (i.e., new employee and badge not received). In those instances they must verbally provide their name and badge number (all 10 digits) to all taxpayers.
- b. Offer a Customer Satisfaction Survey card per IRM 21.3.4.3.3.1, Providing Survey Cards to Taxpayers unless the Over-the-Phone (OPI) service is used for one of the 10 specified languages per IRM 21.3.4.3.3.1 (1)(d) exception.
- c. Greet the taxpayer with a smile and be courteous.
- d. Make eye-contact with taxpayers.
- e. Watch for taxpayer's body language indicating fear, anger, or other distress.
- f. Respond to the taxpayer's opening statement.
- g. Target the taxpayer's question.

Note: Use appropriate paraphrasing to indicate you comprehend and have identified the question.

- h. Secure the necessary facts. Use a purpose statement to prepare the taxpayer for a series of questions, when appropriate.
- i. Listen to the taxpayer's responses so they don't have to repeat information. Control the conversation and use talk time directed to the issue.
- j. Provide a correct and complete response.
- k. Confirm the taxpayer's understanding of the information you provided during the contact (if applicable) and ask if the taxpayer has any other questions. Apologize if the IRS has made an error or created an unnecessary delay.
- l. Verify disclosure (account contacts only) and follow the guidelines in IRM 21.1.3.2.3, Required Taxpayer Authentication, when applicable.
- m. Use the appropriate length of research and wrap-up time for the complexity of the issue.

- (2) Use up-to-date reference materials to stay informed of changes. The most up-to date materials are found on SERP.

21.3.4.3.3.1
(10-02-2024)

Providing Survey Cards to Taxpayers

- (1) The ITAS or IAR offers each taxpayer who is provided assistance at a TAC office a Customer Satisfaction Survey (CSS) card on the designated day(s) of the month for their TAC as shown on their *CSS Tally* located on SharePoint. The employee will advise the taxpayer that:

- a. Completion of the card is voluntary.
- b. Their feedback is used to improve our customer service.
- c. The card should not be folded.
- d. The completed card should be placed in the survey card drop box, or when appropriate, the TAC employee can accept the card and place it into the drop box.

Exception: When the Over-The-Phone (OPI) service is used for one of 10 specified languages, listed below, a CSS survey card will not be offered. Instead, the taxpayer will have the opportunity to participate in an OPI Taxpayer Feedback survey to gather

feedback on their OPI Service experience. See IRM 21.3.4.3.4(12) Multilingual Assistance for specific procedures on offering the OPI Taxpayer Feedback Survey. The survey is available in 10 languages: Spanish, Haitian Creole, Mandarin, Russian, Portuguese, Arabic, Vietnamese, French, Korean, and Somali

- (2) For partner VSD sites:
 - a. The VSD site Point of Contact (POC) maintains an ample supply of survey cards near the VSD monitor.
 - b. Although the cards are on the desk every day, VSD assistants follow the procedures listed in this IRM.
- (3) On days of the month when the survey card is not being offered:
 - a. If a taxpayer questions why they are not offered a card, the employee will advise the taxpayer that the survey is being offered to taxpayers through a random sample.
 - b. If a taxpayer requests the card to provide feedback, the card will be provided to the taxpayer.

21.3.4.3.3.2
(12-08-2023)
**Processing Completed
Survey Cards**

- (1) At each TAC, a designated employee or manager ensures the completed survey cards are always secured. Twice a month, the designated employee or manager:
 - a. Gathers completed survey cards from the drop box.
 - b. Counts the number of cards to be shipped.
 - c. Mails cards through regular, non-traceable mail using the most cost-effective shipping method.

Mail to the following address:

TDEC/PCG

Attn: Data Prep - IRS Field

424 South Arch St

Oakland, MD 21550

- d. For VSD sites, the VSD site Point of Contact (POC) collects the survey cards twice per month and mail them to the attention of the designated TAC manager. The designated TAC manager is listed in FAMIS as the manager of the Office Designation Number (ODN) assigned to the taxpayer facing VSD site. The designated TAC manager is responsible for mailing the cards to the vendor.
- (2) Two shipments per month are required, first one by the 15th day of the month (**Mid-Month**) and the second by the 31st (**End-Month**). The first shipment should be mailed closer to the 15th of the month and the second by the 31st of the month. Both shipments must be recorded on the CSS Tally by the 15th day of the month for the first shipment and by the last day of the month for the second shipment.

- (3) At each TAC, a designated employee or manager records the number of cards shipped on the *CSS Tally* on SharePoint. For partner VSD sites, the designated TAC manager records the count for the VSD site. The designated employee or manager:
 - a. Enters the number of cards in the shipment in the appropriate mid-month or end of month cell for the TAC.
 - b. Ensures no cells are left blank. A zero entry is required if zero cards were shipped due to none being received or because an office was closed.
 - c. Enter a response in the comment section on *CSS Tally* if zero cards are recorded for a month or longer period explaining why no cards were received.
 - d. Completes *CSS Tally Instructions* found on SharePoint.

21.3.4.3.4
(10-02-2024)
Multilingual Assistance

- (1) Multilingual services are offered to taxpayers with a language barrier. The primary vehicle for providing this service is through bilingual employees and an Over the Phone Interpreter (OPI). Do not use the OPI line for out of scope issues. See IRM 21.3.4.9.2.2, Out-of-Scope Tax Law Referrals, for issues that are not within the FA scope of services.
- (2) TACs are required to offer interpreter services even if the taxpayer brought an interpreter with them or is insistent on having a family member/friend interpret on their behalf. Minors may **not** act as interpreters, even if they are family members.
- (3) Use Pub 5285, IRS Interpreter Services Do You Speak (Multi-Language) tabletop poster to assist limited-English taxpayers in identifying their language of choice prior to calling the OPI line.
- (4) Interpreters can be reached by dialing the access telephone number **888-563-1155**. If there is a hold time, wait a reasonable amount of time (at least 5 minutes) prior to ending the call. If the problem persists contact your area OPI analyst to report, along with other concerns (e.g., long wait times) or any issue with the service. The area OPI analyst forwards the following information to the headquarters OPI analyst:
 - PIN
 - Interpreter ID (this is provided by the Interpreter during the beginning of the call)
 - Problem/Issue
 - Date and Time of Problem/Issue
 - Language
- (5) If OPI is unable to provide the requested language, the TAC will take the following action with the taxpayer:
 - a. Apologize for any inconvenience.
 - b. Advise the taxpayer that the appointment can be re-scheduled for a time when the service is available (the service provider advises when the requested service is available).

Note: If the taxpayer does not want to wait for agency-provided interpreter services and wants to use their own interpreter, it can be allowed if the employee has first offered to provide a qualified interpreter to the taxpayer at no cost.

- (6) Each TAC employee must use their own unique personal identification number. This nine-digit number (4-digit site ID + a 5-digit user PIN) identifies the employee making the call. Your PIN must not be shared. Questions regarding your PIN should be addressed with the FA area OPI analyst.
- (7) The IRS/OPI contract allows the disclosure of tax information to the OPI interpreter. The interpreters are not employees of IRS; therefore, TAC employees should communicate with the interpreter exactly as you would advise the taxpayer and only disclose taxpayer information that is necessary to resolve the issue.

Reminder: When using the OPI service, use the handheld phones for three-way communication (see IRM 21.3.4.3, Customer Service in Your TAC).

- (8) Care should be taken to use the service efficiently, including, termination of the call while performing case research, and calling back when research is completed.
- (9) All IRS employees who use the OPI service can provide feedback about the service by completing Form 14162, OPI Service Feedback. The OPI Feedback form must be used to forward individual call feedback directly to the **TS M&P OPI* email box following the instructions noted in the form. The process is in place for users to share details regarding issues/compliments. Document one call per form. The specific information allows the contractor to conduct proper research regarding any issue.
- (10) The OPI contract provides interpretive services via phone for agency face-to-face and telephonic contacts with taxpayers. Do not send inquiries to the vendor for written translations.
- (11) Employees must document OPI usage via the OPI Holding List. Refer to IRM 21.3.4.3.4.1, Over the Phone Interpreter (OPI) Holding List.

21.3.4.3.4.1
(10-02-2024)
**Over the Phone
Interpreter (OPI) Holding
List**

- (1) The primary purpose for the *Over the Phone Interpreter Holding List* (OPI Holding List) is for financial accounting. The goal is to record all calls made to OPI during the month so that usage can be reconciled against the vendor's invoice.
- (2) The OPI Holding List must be updated daily.
- (3) The following information must be recorded:
 - Date - use Calendar to select Date of OPI call
 - Time and Time Zone - use the Drop Downs to select Time/Time Zone
 - Employee Name - input your SEID and select Name Check
 - Group Number - click on Drop down to select Group
 - Call Duration in Minutes - enter the number of minutes for Spanish or Other Language
 - OPI Issues - enter Resolution and Date Issue with OPI closed, if needed

21.3.4.3.5
(10-02-2024)
Signs

- (1) The IRS Design Office is responsible for designing all TAC signage.
- (2) All signage displayed in the TACs must adhere to IRS Design Guidelines.
- (3) All TAC offices display Required Signs provided by headquarters.

- (4) All other signs or handouts displayed or distributed in the TACs (e.g., signs from other business units, new signs, and temporary signs) must be specifically approved by the Director, Field Assistance (DFA) or headquarters designee.
- (5) TACs must display the latest revision of Required Signs. Remove outdated signs when a new revision is received or at the end of the publicized initiative.
- (6) Handwritten signs are not to be displayed in the TAC.
- (7) Signs should be displayed in the TACs where they can be easily seen.

Required Signs	Catalog Number	Title
Form 13358 (EN/SP)	35278W	Taxpayer Assistance Center Hours of Service
Pub 4987	59252W	Relocation Poster for Field Assistance Taxpayer Assistance Centers
Form 14098	53741M	Taxpayer Assistance Center Relocating Sign Note: Used with Pub 4987
Pub 4992 (EN/SP)	59435N	Prohibited Items Poster for Field Assistance Taxpayer Assistance Center
Pub 4994 (EN-SP)	59437J	Controlled Access Wall Sign for Field Assistance Taxpayer Assistance Center
Pub 4995 (EN/SP)	59438U	Services We Provide Field Assistance Taxpayer Assistance Center
Pub 4995-A do(EN-SP)	67519Q	Services By Appointment: Taxpayer Assistance Center (English & Spanish Version)
Pub 4996 (EN-SP)	59439F	Making A Payment – No Cash Accepted for Field Assistance Taxpayer Assistance Center Note: Used in place of Pub 4997 in offices that do NOT accept cash or issue a receipt for non-cash payments. Deviation is required to post this sign.
Pub 4997 (EN-SP)	59440G	Making A Payment Poster - Cash Accepted for Field Assistance Taxpayer Assistance Center

Required Signs	Catalog Number	Title
Pub 5004 (EN/SP)	59447F	Your Contact Will Be Recorded-...Desktop Sign for Field Assistance Taxpayer Assistance Center Note: Only required where Contact Recording is installed.
Pub 4053-C (EN/SP)	67602W	Your Civil Rights Are Protected Poster for IRS Conducted Programs
Pub 5134 (EN-SP)	66168X	Service Approach Counter Sign for Field Assistance Taxpayer Assistance Centers Note: Only required in locations with no IAR workstation or where taxpayers pull their own ticket.
Pub 5163 (EN-SP)	66779K	Survey Card Drop Box Sign for Field Assistance Taxpayer Assistance Centers
Pub 5169-A	66848M	Taxpayer Bill of Rights External Poster
Pub 5202 (EN-SP)	67516J	Welcome Taxpayer Assistance Center Services
Pub 5285	71045V	IRS Interpreter Services Do You Speak (language)? Tabletop Poster
Pub 5306 (EN-SP)	71621R	Welcome Poster for Field Assistance Taxpayer Assistance Centers Note: This desktop sign is ONLY intended for offices without an IAR.
Pub 5309	71638M	Welcome! How to Get Help in this Office (Multiple Languages) Note: Provides TAC services translated in top 20 languages.

Required Signs	Catalog Number	Title
Pub 5476-A (EN-SP)	67147E	Warning: Photography and Videography Prohibited

Optional Signs	Catalog Number	Title
Pub 4993 (EN/SP)	59436Y	No Cell Phone Conversations or Photographs for Field Assistance Taxpayer Assistance Centers Note: Use desktop sign in TACs where cell phone use by taxpayers interferes with contact recording.
Pub 5003 (EN-SP)	59446U	Payments and Current Year Returns Only for Field Assistance Taxpayer Assistance Center Note: Use in TACs when the GM determines it is necessary to dedicate an employee for forms and payments to serve large numbers of taxpayers more efficiently.
Pub 5007 (EN-SP)	59490M	Taxpayer Assistance Center Tax Forms Poster Note: Contains QR code.
Pub 5117	65241X	Tax Products QR Code Bookmark

Optional Signs	Catalog Number	Title
Pub 5127	66013N	Tax Products QR Code Flyer
Pub 5128	66014Y	Tax Products QR Code Poster

- (8) The following list contains signs from other business units approved for indefinite posting by the DFA:
- Pub 4631, Taxpayer Advocate Service and Your Rights
 - Pub 4736, IRS Speaking Your Language Poster
- (9) Virtual Service Delivery (VSD) support sites have an additional sign that is described below.

VSD	Catalog Number	Title
Pub 5202-B (EN/SP)	69723U	Taxpayer Assistance Note: Poster at Partner Sites.

- (10) Facilitated Self-Assistance (FSA) sites have a sign and brochure available that are described below:

FSA	Catalog Number	Title
Pub 4920 (EN/SP)	57356V	Facilitated Self-Assistance Card for Field Assistance Taxpayer Assistance Centers (Brochure)
Pub 5037 (EN/SP)	59868M	Facilitated Self-Assistance Poster for Field Assistance Taxpayer Assistance Center (Sign) Note: Kiosks - Servicio de Autoayuda.

- (11) FSA site managers will ensure that the required sign is posted at or near FSA workstations. Managers will also ensure brochures are available for distribution to taxpayers.

21.3.4.3.6
(10-01-2018)
Numeric Keypads

- (1) When obtaining a TIN from the taxpayer using the numeric keypad, follow the procedures below.

- a. On the AMS **Taxpayer Lookup** screen, place the cursor in the **Request the TIN** field.
- b. Hand the taxpayer the numeric keypad and request input of their TIN. Advise the TIN must be input as xxx-xx-xxxx for an SSN or ITIN, or xx-xxxxxxx for an EIN.
- c. Once TIN is input, the employee inputs additional required information (e.g., Master File Tax, Tax Period) and submits.

If	Then
TIN is correct	Continue with Disclosure
TIN is incorrect	<ol style="list-style-type: none"> 1. Follow procedures in IRM 10.5.4.3.4, Inadvertent Accesses of Tax Information. 2. Request the taxpayer re-enter their TIN as described in (1)(b) above. 3. Go to (d) below.

- d. Use the table below after re-entry of the TIN.

If	Then
Re-entered TIN is correct	Continue with Disclosure
Re-entered TIN is incorrect on 2nd attempt	<p>Make no further attempts to have taxpayer input TIN. Ask the taxpayer to provide the TIN in writing.</p> <p>Exception: Visually impaired employees can request a verbal response.</p> <p>Follow procedures in IRM 10.5.4.3.4, Inadvertent Accesses of Tax Information.</p>

21.3.4.3.7
(10-03-2022)
Use of Fax for Taxpayer Submissions

- (1) Corporate officers or duly authorized agents may sign any of the following forms by facsimile (e.g., by rubber stamp, mechanical device, or computer software program):
 - a. Form 94X series (Form 940, Form 941, etc.)
 - b. Form 1042
 - c. Form 8027
 - d. Form CT-1
- (2) Officers or agents using a facsimile means of signature must retain a letter, signed by the officer or agent authorized to sign the return, declaring that: "Under penalties of perjury, the facsimile signature on the form is the signature adopted by the officer or agent and that the facsimile signature was affixed to the form by the officer or agent or at their direction."

- a. The letter must list each return by name and identifying number.
- b. The letter should not be sent to IRS unless specifically requested by the IRS.
- c. The letter must be maintained for at least four (4) years after the due date of the tax that relates to the tax return, or the date the tax is paid, whichever is later.

See Rev. Proc. 2005-39 for additional information.

- (3) A return fax acknowledgement that a fax is received is normally not necessary in the course of tax administration activities. Exceptions can be made in unusual circumstances.
- (4) The following specific documents/forms/letters continue to be accepted by fax in routine operations:
 - EIN Requests (Form SS-4)
 - Power-of-Attorney (Form 2848)

Note: See *CAF Unit Fax Numbers*

- Taxpayer Authorization (Form 8821)
 - 1120S Election (Form 2553)
 - Transcript Request (Form 4506-T/Form 4506-T-EZ)
 - Request for Public Inspection or Copy of Exempt or Political Organization IRS Form (Form 4506-A)
 - Foreign Certification Requests
 - Appeals Conference Requests
 - Responses/documentation needed to resolve filing or post-filing questions or correspondence
 - Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits (Form 8955-SSA)
- (5) The following specific documents/forms/letters can be accepted by fax if:
 - a. Contact is made with the taxpayer by phone or in-person.
 - b. The taxpayer history file is documented with the date of contact.
 - c. Notation is made that the taxpayer wishes to send the document/form/letter by fax.
 - Requests for Innocent Spouse Relief (Form 8857)
 - Taxpayer Statement About a Refund (Form 3911)
 - Injured Spouse Claim (Form 8379)
 - Installment Agreements (Form 433-D)
 - Offers in Compromise (Form 656)
 - Collection Information Statement - Wage Earner (Form 433-A)
 - Collection Information Statement - Business (Form 433-B)
 - Early Referral Requests
 - Fast Track Mediation Requests
 - Request for Collection Due Process Hearing (Form 12153)
 - Letter to designate a payment
 - Letter to request Notice of Federal Tax Lien (NFTL)
 - Letter to request lien release
 - Letter to request NFTL withdrawal
 - Letter to request non-assertion of penalty
 - Letter to provide reasonable cause statement

- Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund (Form 941-X)
- Election by a Small Business Corporation (Form 2553)

Note: When available, EEFax must be used in lieu of manual faxing.

Not accepted by Fax:

- Employee plan and exempt organization determination letter applications
- Determination letter requests related to income tax, gift tax, estate tax, generation-skipping transfer tax, employment tax and excise tax matters

21.3.4.4
(10-01-2018)

Quality and Accuracy

- (1) Field Assistance contracts with the Joint Operations Center (JOC) Centralized Quality Review Section (CQRS) to perform a review of randomly selected customer contacts through contact recording. The results of the reviews are entered into the National Quality Review System (NQRS). Area quality analysts have access to reviews and share them with the field to inform of quality improvement efforts. The results of the national review cannot be used to evaluate any individual employee's performance. Five quality measures are used to assess FA performance:

Embedded Quality	Measures
Customer Accuracy	Providing the correct answer with the correct resolution
Regulatory Accuracy	Adhering to statutory/regulatory process requirements when making determinations on taxpayer accounts
Procedural Accuracy:	Adhering to non-statutory/non-regulatory internal process requirements
Professionalism	Promoting a positive image of the IRS by using effective communication techniques
Timeliness	Resolving an issue in the most efficient manner through the use of proper workload management and time utilization techniques

- (2) Customer accuracy is the focus of FA's measurement system and is the only measure reported externally to the public, Congress, General Accounting Office (GAO), and the media. The other measures are internal to IRS and used for diagnostic and performance improvement in the customer accuracy measure.
- (3) Field Assistance uses a single Specialized Product Review Group (SPRG) to measure the quality of all services we provide taxpayers: "FA Contacts". For

more information, see the *EQRS/NQRS Campus Support SharePoint Site* and IRM 1.4.11.19, Field Assistance Quality Review.

21.3.4.5
(10-01-2014)
Safety and Security

- (1) This supplements information in IRM 21.1.3.10, Safety and Security Overview.
- (2) **DO NOT WAIT FOR A DANGEROUS SITUATION TO OCCUR BEFORE READING THIS SUB-SECTION. FAMILIARIZE YOURSELF WITH THESE PROCEDURES AND THOSE IN IRM 21.1.3.10 NOW.**
- (3) Your office should be safe and secure. This applies to both the taxpayer waiting area and your work area.
- (4) If you notice outlets, cords, chairs, or office fixtures in need of repair or replacement, notify your manager or the Commissioner's Representative (CR) in your Post of Duty (POD) to ensure necessary repairs are made.
- (5) The online OS Get Services is available to report problems with lights, water leaks or other noticeable repairs needed. The link to the OS Get Services is available on the IRS Intranet Home Page.
- (6) You should have direct numbers for the local office of the Treasury Inspector General for Tax Administration (TIGTA), your manager, the CR, Criminal Investigation (CI) (if present at your location), the local physical security representative, local guards where applicable, local police, building manager or other facilities support, fire department and other necessary numbers readily available. Keep Form 9166, Bomb Threat Card at each desk and counter.
- (7) If you are responsible for opening packages, refer to IRM 21.1.3.10.8, Suspicious Packages and Letters.

Caution: IF ANY PACKAGE LOOKS SUSPICIOUS, DO NOT OPEN IT!

- (8) For procedures on reporting a missing child, see IRM 1.4.11.4.1.2.3, Reporting A Missing Child from or Within IRS Facilities.

21.3.4.5.1
(10-01-2019)
Workplace Violence (WPV)

- (1) Violence in the workplace is defined as including, but not limited to, an actual or perceived threat of force, abuse, damage, physical battery, assault, bomb threat/event or terrorist attack. The workplace includes federal facilities, telework locations, alternate work sites and locations where IRS employees conduct official business.
- (2) As outlined by the Interagency Security Committee, an act of workplace violence usually can be categorized as one of four types:
 1. **Criminal Intent:** The perpetrator has no legitimate relationship to the agency or its employees and is usually committing a separate crime such as robbery, in conjunction with the violence.
 2. **Customer/Client:** The perpetrator has a legitimate relationship with the agency and becomes violent while being served by the agency. This category includes customers, clients, and any other group for which the agency provides services.
 3. **Employee-on-Employee:** The perpetrator is a current or former agency employee who attacks or threatens another current or former employee(s) in the workplace.

4. **Personal Relationship:** The perpetrator usually does not have a relationship with the agency but has a personal relationship with an agency employee.

Examples of prohibited behaviors could include, but are not limited to:

- a. Direct threats or physical intimidation.
- b. Implications or suggestions of violence.
- c. Stalking.
- d. Possession of any kind of weapons on agency property. Includes parking lots, exterior agency premises and while engaged in agency activities in other locations or at agency-sponsored events (unless such possession or use is a requirement of the job).
- e. Assault of any form.
- f. Physical restraint or confinement.
- g. Dangerous or threatening horseplay.
- h. Loud, disruptive, or angry behavior or language that is clearly not part of the typical work environment.
- i. Blatant or intentional disregard for the safety or well-being of others.
- j. Commission of a violent felony or misdemeanor on agency property.
- k. Any act that a reasonable person would perceive as constituting a threat of violence.

See Document 13402, Workplace Violence Prevention and Response Desk Guide.

21.3.4.5.2
(10-01-2019)
Threats, Assaults, and Bribes

- (1) A threat is defined as the intention to inflict harm. An assault is defined as an attack by action or by word. IRC 7212, Attempts to interfere with administration of Internal Revenue laws, and 18 U.S.C. 111 Assaulting, resisting, or impeding certain officers or employees, provide criminal penalties of imprisonment and fine for anyone convicted of threatening, assaulting, or impeding an IRS employee acting in their official capacity.
- (2) You are sometimes the focal point for the anger, fear, frustration, or other emotional outbursts of a taxpayer. If you fear for your safety, take immediate action to protect yourself.
- (3) Report the incident within 30 minutes to the *Situational Awareness Management Center (SAMC)*.
- (4) Threats or assaults do not have to be directed toward you for you to act. If a taxpayer is threatening your family, your coworkers, or any other government employee, try to obtain the following information:
 - Taxpayer's name
 - Social Security number
 - Current address
 - Statements taxpayer makes
 - Any other general information to aid the TIGTA office in its investigation (e.g., physical description or unusual behavior)

Note: Form 9166, Bomb Threat Card, may also be used to collect information about the threat.

Note: The above also applies if a taxpayer is threatening harm to themselves. Use the *SERP Emergency Procedures page* and IRM 21.1.3.12, Suicide Threats, to assist you with actions appropriate with this type of situation.

- (5) If a taxpayer becomes abusive, try to calm them down. If the taxpayer's behavior does not improve, advise the taxpayer that you are unable to help them at this time. Ask the taxpayer to leave.
- (6) If a taxpayer refuses to leave:
 1. Push the duress button if one is available in your office.

Note: If you discover that your duress alarm is inoperable or missing, it is imperative that you notify your manager *immediately*.
 2. Notify your manager, local TIGTA officer, the Commissioner's Representative (CR), and local security personnel.
 3. If no help is available on site, contact your local law enforcement agency (Federal Protection Service, police, sheriff, or state patrol) in an emergency situation.
 4. Contact your manager and the CR.
- (7) If you must contact a local law enforcement agency, inform the agency that you have been threatened while performing official duties. Disclose *ONLY* the name and address of the location where the threat occurred. Contact the *Disclosure Reference Page and Help Desk* before releasing confidential tax information to the local law enforcement agency.
- (8) **IMMEDIATELY REPORT to TIGTA** all assaults, threats or forcible interference made against you in the course of your official duties or made against members of your family to impede the performance of your official duties.
- (9) Report every incident, no matter how insignificant it may appear on the surface. TIGTA makes the determination of what action, if any, is to be taken.
- (10) See IRM 21.1.3.10.2, Bribery Attempts, for handling bribe attempts, including offers of gifts.

21.3.4.5.3
(10-02-2024)
**Caution Upon Contact
(CAU) Taxpayer**

- (1) For information on "CAU" contacts, see IRM 25.4.2, Caution Upon Contact Taxpayer and IRM 21.1.3.11, Potentially Dangerous Taxpayer (PDT), Caution Upon Contact (CAU) Indicators or Victim of Domestic Violence (VODV).
- (2) The "CAU" indicator appears on the IAT Disclosure Tool under the Alerts/Account Conditions screens with the alert "Caution Taxpayer." For a listing of other locations to find the "CAU" Indicator, IRM 25.4.2-1, Display of "CAU" Indicator.

21.3.4.5.4
(10-02-2024)
**Potentially Dangerous
Taxpayer (PDT)**

- (1) For information on PDT contacts, see IRM 25.4.1, Potentially Dangerous Taxpayer, IRM 21.1.3.11, Potentially Dangerous Taxpayer (PDT), Caution Upon Contact (CAU) Indicators or Victim of Domestic Violence (VODV), and IRM 21.1.3.11.1, PDT Indicator.
- (2) The PDT indicator appears on the IAT Disclosure Tool under the Alerts/Account Conditions screens with the alert "Potentially Dangerous Taxpayer". For a listing of other locations to find the PDT Indicator, see IRM 25.4.1-1, Display of "PDT" Indicator.

21.3.4.5.5
(10-01-2014)
Physical Security and Safety

- (1) Treat TACs as a controlled access environment at all times to ensure that FA has adequate safeguards in place to protect taxpayers' information from disclosure and prevent unauthorized access to both information and property. Consider the types and volumes of assets regularly received and stored when determining the security criteria for TACs.

Example: Cash remittances, Form 809 receipts, "Proof of Delivery", "Received" and "Received with Remittance" stamps, tax returns, and return information.

- (2) At a minimum manager will:
 - a. Visually monitor traffic in and out of TACs.
 - b. Deny entrance to TAC space if the individual is not assigned to perform FA Operations.

Exception: Allow access to the TAC to employees from any organizational unit impacted by hurricanes or natural disasters. Limit access to what is necessary for non-TAC employees entering TAC space. Implement compensatory controls (e.g., non-TAC employees cannot walk behind counters).

- c. Conduct after hour reviews.
- (3) All TAC managers and employees should keep in mind that "The basic principle of security within IRS or anywhere is to limit access to assets based upon need." When protecting assets and information, access should be limited to those persons with a need to access the information due to their official duties and/or responsibilities. See IRM 1.4.11.4.1.1, Controlled Area.

21.3.4.6
(10-02-2024)
Time Reporting for TAC Employees

- (1) The *Form 5311 Coding Guide* is to be used to ensure standardization of time reporting for all TACs.
- (2) TAC employees and backup employees (details-in) must accurately report the number of taxpayers assisted, the amount of time spent and the type of inquiry (the one that took the longest amount of time).
- (3) Qmatic/Orchestra captures contacts systemically. The day's activity auto-populates overnight to FAMIS.

Note: To ensure all time spent is accurately captured, do not close out your contact on Qmatic/Orchestra until all actions have been taken for a particular taxpayer.

- (4) Form 13864, Field Assistance Contact Sheet, Qmatic/Orchestra, and FAMIS is to be used for the following scenarios:
 - a. When Qmatic/Orchestra is not available
 - b. When conducting direct off counter work
- (5) When using Form 13864:
 - a. Contacts must be recorded in actual minutes.
 - b. The form can be saved to the computer's hard drive and/or printed out.
 - c. Data captured is manually entered directly into FAMIS. Do not attempt to enter this information into Qmatic/Orchestra.

- (6) TAC employees ensure the data from Form 13864 is correctly captured on to their FAMIS, Form 5311 and is provided to the GM for review and retention (electronically or paper copy). Form 13864 is required to be kept for two months if prepared during filing season and for one month if prepared during non-filing season. Form 6148, Walk-In Contact Card, may be used as a traffic management tool if the Qmatic/Orchestra ticketing system is not operational (refer to the instructions on the back of the form on how to use).
- (7) TAC employees must review their FAMIS Form 5311 daily to ensure their prior day's activity was auto-populated correctly. If necessary, make any changes and manually enter direct activity not reported through Qmatic/Orchestra and enter all overhead activity. Any adjustments made to auto-populated data must be recorded in both the Select Comment drop-down and Employee comments section of FAMIS.
- (8) All employees must submit their FAMIS Form 5311 to their GM by 9 a.m. Monday, following the end of the workweek.
- (9) Guidance contained in the current *Form 5311 Coding Guide* is to be interpreted as the IRM.
- (1) All employees assigned or detailed to FA are required to use FAMIS for capturing and reporting daily work units and hours for services provided and other work performed:

21.3.4.6.1
(10-19-2022)
**Form 5311, Field
Assistance Activity
Report**

Review and complete FAMIS as soon as practicable or the day following the work completed.

1. Ensure data auto populated on FAMIS Form 5311 is accurate by comparing it with the Qmatic 272D report, Matter Codes by User ID or the QMP Staff performance and Matter Report.
2. Make any necessary changes. Comment is mandatory if changes are made on FAMIS. Instructions on how to correct data on your FAMIS 5311 can be found in the *Employee Quick Guide*.
3. Manually enter any direct activity not captured by Qmatic.
4. Manually enter all overhead activity.

The deadline for employees to submit their FAMIS Form 5311 for the prior week is Monday by 9 a.m.

Note: Accuracy is critical. Review your math carefully. If FAMIS does not populate, DO NOT manually input direct time unless instructed by the GM to do so.

- (2) After COB Wednesday, changes, additions, or deletions to prior week FAMIS data require an Open Window Request. See IRM 1.4.11.16, Capturing Field Assistance Contacts.
- (3) Employees capture virtual taxpayer assistance under a separate ODN. Employees complete two Form 5311s, one for their home TAC and one for the taxpayer facing VSD site. This allows employees to capture units where taxpayers are seeking service. Refer to the current year *Form 5311 Coding Guide* for instructions on completing Form 5311 for multiple ODNs.

- (4) Employees must report data consistently to have accuracy when analyzing the data. Therefore, the following procedures are for all employees:

Direct Time:

Employees report all direct activity serving VSD taxpayers to the VSD ODN.

Example: An ITAS located in TAC A is assisting VSD taxpayers with tax law questions. The ITAS reports their time and units to the VSD ODN.

If the employee is working referrals, they charge the time to their home ODN.

Example: An ITAS located in TAC A is working referrals received from TAC Z. ITAS reports their time and units to TAC A's ODN.

Employees charge any other direct work to the ODN that owns the work.

Example: An ITAS located in TAC Z records the Section 3709-line calls for TAC A. The ITAS reports their time and units to TAC A's ODN. Another example is Key Verifying RSPCC for TAC Z. The employee charges the time to TAC Z.

Indirect Time:

All indirect time is charged to the employee's home ODN.

21.3.4.7
(10-01-2019)
Remittance Processing

- (1) **Remittance Policy.** The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. This section outlines functional remittance policy that is the general framework for procedures.
- (2) **Public trust and integrity.** The public can trust that IRS remittance processing operations are timely, accurate and conducted with the highest integrity. Functional remittance policy is in accordance with law governing money and finance and standards for internal control in the federal government.
- (3) **24-hour deposit standard.** The IRS is committed to a 24-hour deposit standard for tax payments collected. The standard is for the remittances collected in field offices to be processed on the day of receipt or by the next business day.
- (4) **Payments processed through the Remittance Strategy Paper Check Conversion (RSPCC) system.** The 24-hour deposit standard is met by scanning and key verifying the paper check and submitting it for deposit no later than the first business day after the date of receipt of the check. Refer to IRM 3.8.47.2.2, 24 Hour Deposit Standard.

- (5) **Pursuant to 26 U.S.C. 7804(c).** Employees are responsible for protecting and safeguarding monies that they have collected. If that an employee loses or fails to account for and pay over the money collected, an assessment for the loss may be made against the responsible employee and shall be collected from the employee as if it were a tax. This is in addition to any disciplinary action taken against the employee.

21.3.4.7.1
(10-01-2018)
**Remittance Processing
(General)**

- (1) **Payment drop boxes.** Payment drop boxes are not authorized to be present, or used, in TACs for any purpose.
- (2) **Alternative methods of making payments.** Advise taxpayers of alternative methods to make payments. Please refer to IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-file Users, for more information. Offer Pub 5034, Need to Make a Payment?
- (3) **Acceptable remittances.** TACs only accept standard forms of payment from taxpayers, such as checks, money orders, and cash. Refer to IRM 3.8.45.5.2, Remittance Perfection, for other types of acceptable payments.
- (4) **Unacceptable remittances** are items that the Federal Reserve Bank do not accept as payments. All legal United States tender is acceptable for payment of taxes. For further guidance, refer to IRM 3.8.45.5.9, Unacceptable Payments.
- (5) **Checks written for more than \$99,999,999.99.** Treasury Financial Manual (TFM) Volume 1, Part 5, Section 2060 - Reporting Large Deposits, states that agencies must not accept any check written for more than \$99,999,999.99. Refer to *IRS.gov/payments* for electronic payment options. Checks received over that amount must be rejected as directed by the Federal Reserve Bank (FRB) and Department of Treasury.
- (6) **Certain payments** presented at a TAC may vary from normal remittance processing procedures.
- IRM 21.3.4.7.6, Large Dollar Non-Cash Payments
 - IRM 21.3.4.7.7.1, Payments Received with Form 4506
 - IRM 21.3.4.7.7.2, Offer in Compromise (OIC)
 - IRM 21.3.4.7.7.3, Restitution Payments
 - IRM 21.3.4.7.7.4, Indemnity Agreements

21.3.4.7.2
(10-01-2018)
Application of Payments

- (1) **All payments.** AMS and/or IDRS is used to verify that the Taxpayer Identification Number (TIN), Master File Tax (MFT), Tax Period, and Name are correct on the posting document.
- a. Check for the earliest unexpired Collection Statute Expiration Date (CSED) when applying payments.
 - b. If the taxpayer does not provide specific written instructions to apply a non-IA payment, the IRS applies the payment to tax periods in the order of priority that the IRS determines will serve its best interest. The payment is applied to satisfy the liability for successive periods in descending order of priority until the payment is absorbed. Overages are normally applied to the earliest period. Per IRM 5.19.1.6.4.16, IA Terms and Conditions, the taxpayer may not designate application of IA payments.

- (2) **Applying the payment.** Take special care when processing payments to ensure that the correct amount is applied to the correct account, so that the money does not erroneously refund to the taxpayer.
- (3) **Posting document.** If the taxpayer does not have a tax form, notice tear-off, or payment voucher, a posting document must be prepared (e.g., Form 3244, Form 809, or similar posting document) during the contact. See IRM 21.3.4.7.5.1, Posting Documents.
- (4) **Third-party payments.** In the case of a third party who demonstrates the willingness and means to pay:
 - a. AMS and/or IDRS research must also be completed.
 - b. This ensures the accuracy of the information.
 - c. If the third party does not intend to full pay the account, the balance cannot be disclosed to the third party. See IRM 11.3.1, Disclosure of Official Information, for additional information.
- (5) **All payments must be recorded** on Form 795-A, Remittance and Return Report, as part of the contact prior to closing the contact through QMatic.
- (6) At the end of the workday, reconcile all payments and posting documents with the payment information listed on Form 795-A before submitting for review or forwarding to the SPC. See IRM 21.3.4.7.9.2, Reviewing and Reconciling - Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns.

Note: AMS Form 795-A is mandatory for all employees unless you are designated as a Group Referral Coordinator (GRC) or if AMS is unavailable. If you are a GRC or if AMS is unavailable, you must use the most current revision from the Forms Repository

21.3.4.7.3
(10-02-2024)
Receipt for Payments

- (1) Form 809, Receipt for Payment of Taxes, is the only authorized receipt for payment of taxes, fees and ACA payment and is provided to every taxpayer for cash and other types of payments upon request.
- (2) **Proof of payment.** If a taxpayer does not request an official receipt, see information below, for further guidance on providing proof of delivery.
 - a. The cancelled check or money order is the taxpayer's proof of payment.
 - b. Some taxpayers may insist on receiving proof that their non-cash payment was delivered to our office. Each TAC is equipped with a date stamp that reads "PROOF OF DELIVERY ONLY - THIS IS NOT AN OFFICIAL RECEIPT".
 - c. Stamp a photocopy of the taxpayer's check or money order with this stamp as proof of delivery, **ONLY** if the taxpayer makes such a request.
- (3) **Official receipts.** If a taxpayer insists on getting a receipt, issue Form 809, Receipt for Payment of Taxes. Form 809 is the **ONLY** official receipt.
 - a. When Form 809 is issued, it serves as the posting document unless the payment is received with a return.
 - b. Form 809 receipts are required for **all** cash payments and is provided for non-cash payments upon request.

- (4) **TAC with approved Form 809 cash deviation.** If the taxpayer insists on receiving an official receipt for a non-cash payment and the TAC is not required to have a Form 809 receipt book:
- Contact an SB/SE employee using the *Discovery Directory*, within the same building, to provide an official receipt to the taxpayer for the non-cash payment. The SB/SE employee annotates the OTCnet deposit voucher number and date in the cash conversion space on Form 809 receipt Part 3.

Note: Once a Form 809 receipt is issued, the payment cannot be processed locally through RSPCC.

- If the SB/SE employee is not available, offer to provide the nearest TAC address of a TAC Form 809 receipt book holder where the taxpayer can travel to for service. Call that location in advance to make sure the Form 809 receipt book holder is in the office before sending the taxpayer to another location.

21.3.4.7.4
(10-01-2018)
**Safeguarding
Remittances**

(1) **During duty hours:**

- Cash payments and/or Form 809** receipts must be locked in a **metal cash box**. The metal cash box must be secured at all times in a locked metal container.

Exception: Single large cash payments must be stored inside deposit tamper evident bank deposit bag(s) in the safe until the money is picked up by the courier.

- Non-cash remittance** and documents with PII information must be secured in a lockable metal container.

(2) **After duty hours:**

- Store locked metal cash box with Form 809 receipt book and/or cash in the TAC safe overnight.
- All prior day cash receipts are to be kept in the safe until picked up by the Courier.
- All non-cash remittances **not processed using RSPCC or transshipped** must be stored overnight in the safe.
- Access to the safe must be limited to designated employees and GM.
- The safe must be locked at all times when not in use. Refer to IRM 1.4.11.4.2.1, Completing Form 700.

- (3) **Lockable metal container** is defined as a metal cabinet with riveted or welded seams which is lockable and to which keys and/or combinations are controlled and cannot be on wheels. Keys are required to be secured at all times. Pelican drawers or overhead file cabinets are not acceptable lockable metal containers in which to store the metal cash box, remittances or documents containing PII data. The lockable metal container must be locked at all times.

- (4) **Storing personal belongings.** Employees are prohibited from storing personal belongings with any taxpayer related documents. Personal items and taxpayer related documents (including payments) must NOT be stored in the same container.

- (5) **Remittances and documents containing PII.** Employees must not leave any remittances or documents containing PII unattended on the copier, desk, or

unlocked desk/cabinet. Packages, envelopes with remittances or documents containing PII data must be kept in a locked metal container.

21.3.4.7.5
(03-22-2019)

Accepting Payments

- (1) **Verifying payment information.** All payee lines must be over-stamped with “United States Treasury” except for the following:

- US Treasury
- U.S. Treasury
- United States Treasury

Note: The abbreviation “Treas” is acceptable when used in conjunction with “United States” or “U.S.”

- Internal Revenue Service
- Department of Treasury
- Department of the Treasury

Note: The abbreviation “Dept” is acceptable when used in conjunction with “Treasury”.

- (2) If the check or money order is made payable to the taxpayer, the taxpayer must endorse the check or money order. If the taxpayer is not available to endorse the check or money order, the check or money order must be returned to the taxpayer.
- (3) **Payment date.** Do not accept checks that are post-dated, or stale dated. Definition can be found in IRM 3.8.47.7.1, Critical Errors.
- a. Ensure that the check or money order date is no later than the date of receipt.
 - b. If a check date is left blank, contact the taxpayer, ask to return to the TAC to complete the date or get approval to enter the date. With approval enter the date and your initials.
 - c. Form 5919, Teller’s Error Advice, will be issued for posted remittance.
- (4) **Numeric dollar amount on payment.** Verify all money amounts on checks and money orders.
- a. The numeric dollar amount and the amount written in words should match.
 - b. There may be instances when the money amount to use is questionable. Refer to IRM 3.8.45.5.5, Money Amounts, to determine how to process the payment.
- (5) **Authorized signature on payment.** Verify that an authorized signature appears on the check or money order.

Note: If the remittance is unsigned, and the taxpayer is not available to sign the check or money order, the unsigned check should be submitted for processing.

- (6) **Additional information.** Whenever possible, encourage the taxpayer to include the following additional information on the check or money order:
- a. Taxpayer’s name and address.
 - b. Daytime telephone number, beginning with area code.
 - c. Tax period.

- d. Type of tax (e.g., 2290, 1040, 940).
- e. Clarify and correct any discrepancies with the taxpayer present and inform them that the cancelled check or money order is their receipt and proof of payment.

(7) **Negotiable remittance.** If a remittance is received that is endorsed by the payee in such a manner that it is negotiable, it must be restrictively endorsed immediately below the last endorsement by writing or stamping "For Deposit Only - United States Treasury".

Example: A check made payable to the taxpayer may be accepted if the taxpayer has endorsed it.

Example: A check made payable to a third party may be accepted if the third party has endorsed the check over to the taxpayer and the taxpayer has endorsed it.

(8) **Frivolous Check.** If a financial instrument or check is received with the characteristics of a frivolous check, see IRM 3.8.47.16, Frivolous Checks.

(9) **Replacement check.** A taxpayer may be required to provide a replacement check or money order because the original payment was lost in transmission.

- a. The date of receipt cannot be back dated to the original date of submission.
- b. Replacement checks or money orders received must be processed with the received date as the posting date.
- c. Adjustment and referral procedures must be followed to ensure the taxpayer is not harmed with additional assessments because of the posting of the replacement check or money order.
- d. Prepare a referral using Form 4442, Inquiry Referral, for follow-up after the payment posts to abate the excess amount. Refer to IRM 21.3.4.12.2.2, In Scope Account Referrals.

Example: Payment originally received 2/21/2020, overnight package lost, taxpayer is contacted for a replacement check. The replacement check is received 3/27/2020. We process the payment with a posting/received date of 3/27/2020. The adjustment on the account would be prepared for the abatement of interest and penalty from 2/21/2020 to 3/27/2020.

21.3.4.7.5.1
(10-01-2019)
Posting Documents

- (1) **Acceptable posting documents.** The following can be used as posting documents for checks or money orders secured.
- a. A copy of front page of the tax return or the form can be used as a posting document IF another valid posting document is not provided. Refer to IRM 21.3.4.8.1, Date Stamping Tax Returns.
 - b. Notice voucher (i.e., lower payment portion of notice).
 - c. "V" series payment voucher (e.g., Form 1040-V).
 - d. IDRS entity print (e.g., CC ENMOD, CC INOLE, with payment information added).
 - e. Form 1040-ES, Estimated Tax For Individuals.
 - f. Form 3244, Payment Posting Voucher. See Exhibit 21.3.4-3, Form 3244 Payment Posting Voucher.
 - g. Form 809, Receipt for Payment of Taxes. See Exhibit 21.3.4-2, Form 809 Instructions and Definition of Critical and Noncritical Fields.

- (2) All posting documents must contain:
- a. Taxpayer Name
 - b. TIN
 - c. MFT
 - d. Tax Period
 - e. Dollar Amount
 - f. Transaction Code(s)
 - g. Designated Payment Code (DPC), if applicable
- (3) When using **pre-printed documents** (i.e., notice tear-off, Form 1040-ES or “V” series voucher), the amount on the document and the amount on the payment must match.

Note: If the amount of the payment is different from the amount shown on the posting document, line through the incorrect amount and handwrite the correct dollar amount on the posting document. This includes the pre-printed payment amount coded on the bottom of a notice. **Do not use white-out to make corrections.**

- (4) If you receive a **notice tear-off** with a non-cash payment, write the DPC and circle it (when applicable).
- a. Place the DPC on the notice near the preprinted Transaction Code (TC) and amount of the payment.
 - b. For more information on DPC and TC refer to IRM 21.3.4.7.5.3, Designated Payment Code (DPC), for correct DPC and IRM 21.3.4.7.5.2, Transaction Code (TC). Refer to IRM 3.8.45.3.1, Valid Transaction Codes for Remittance Processing, for primary transaction codes and *6209 Code Retriever*, for complete information.
- (5) Non-cash payment **without a posting document**:
- a. If the non-cash payment is received without a pre-printed posting document or tax return, prepare Form 3244, Payment Posting Voucher (through AMS).
 - b. Verify the name, TIN, MFT status, and tax period for which the payment is intended. Apply payment to module(s) with the earliest CSED unless taxpayer specifies a particular tax year.
- (6) **For one or more payments**:
- a. Use a separate Form 3244 or Form 809 for each tax form and tax period.
 - b. Refer to Exhibit 21.3.4-3, Form 3244, Payment Posting Voucher, for instructions.

- (7) **Stamp** all posting documents, except Form 3244 and Form 809, with an official “Received with Remittance” stamp. Place the stamp on the front of the document. If your office does not have a remittance stamp, use your “Received” stamp and write “With Remittance” in ink.

Caution: Payments transmitted to SPC without a date stamp or properly completed posting document are posted as of the date the payment is dated. This could create a late payment and result in the issuance of Form 5919, Teller’s Error Advice, to the employee submitting the payment.

21.3.4.7.5.2
(02-22-2023)
Transaction Code (TC)

- (1) The TC is a three-digit number that identifies a transaction being processed. A TC is required on all posting document as listed on IRM 21.3.4.7.5.1, Posting Documents. Refer to IRM 3.8.45.3.1, Valid Transaction Codes for Remittance Processing, for primary and secondary TCs.
- (2) **Secondary TC.** When preparing payment posting documents other than Form 809, designate the following payments with TC 670 and the appropriate Designated Payment Codes (DPC) and secondary transaction codes (where appropriate):
 - a. Payments received with Form 1040X, Amended U.S. Individual Income Tax Return, use TC 670 with appropriate DPC and TC 570 as a credit hold for the amount of the payment.
 - b. Payments received with Identity Theft (IDT) on the account, use TC 670 and TC 570, along with the appropriate DPC. This includes posting subsequent payments when an installment agreement is paid off by the fraudulent refund claimed by the identity thief.
- (3) **RSPCC valid TC.** Refer to IRM 3.17.278-2, Valid RSPCC Primary Transaction Codes, for a complete listing of valid TCs when processing payments using RSPCC.
 - a. If using RSPCC, when processing a payment with an additional liability pending, TC 670 with TC 570 is required, both TCs must be input through the RSPCC system to avoid the payment going unpostable.
 - b. If using RSPCC, when processing a payment received with Form 4868, Application for Automatic Extension of Time, TC 670 with TC 460 is required and both TCs must be input through the RSPCC system.
- (4) Refer to:
 - IRM 21.3.4.7.5.3, Designated Payment Code (DPC)
 - IRM 3.8.45.7.7.2(3), Form 1040-V

Note: For Form 809, post TC 670 amounts under the *Assessed Amount* field.

21.3.4.7.5.3
(10-02-2024)
Designated Payment Code (DPC)

- (1) **Designated Payment Codes:** Use of DPCs on all posting documents is mandatory with TC 640, TC 670, TC 680, TC 690, TC 694, and TC 700.
- (2) DPCs are a two-digit code used to:
 - a. Facilitate identification of payments which are designated to trust fund or non-trust fund employment taxes. In such cases they are input with payments to: Form 941 (MFT 01), Form 720 (MFT 03), Form CT-1 (MFT 09), Form 943 (MFT 11), and Form 1042 (MFT 12).
 - b. Indicate application of payments to a specific liability when the civil penalty contains both a Trust Fund Recovery penalty and any other type of civil penalty. In these cases, they are input to MFT 55 only.
 - c. Identify the event which resulted in a payment. This is done at the time that a payment is processed and may be used with any MFT to which the payment transaction will post. Data from this type of input is accumulated on a national basis to determine the revenue effectiveness of specific collection activities.
- (3) DPCs and their definitions are located in *Document 6209*, IRS Processing Codes and Information, or by using the *6209 Code Retriever*.

- (4) DPCs 03 through 14 and 99 are used to identify the event that was primarily responsible for the payment being made.

Note: When posting payments to MFT 35 (shared responsibility payment) DPC 36, Individual Shared Responsibility Payment (Affordable Care Act) must be used. Also referred to as ACA Provision 5000A SRP voluntary payment (IMF MFT 35 and IMF MFT 65 ONLY).

- (5) If a payment to a trust fund tax liability is not being designated or if the event that resulted in a payment does not fall into one of the categories represented by DPCs 03 through 11, DPC 99 must be indicated on the posting voucher to indicate that it is a miscellaneous payment.

Note: The required DPC code must be identified on the posting document regardless if the payment is processed at the TAC using RSPCC. .

21.3.4.7.6
(12-01-2023)
**Large Dollar Non-Cash
Payments**

- (1) A large dollar payment is a single IMF or BMF non-cash payment of \$100,000 or greater. See IRM 21.3.4.7.11.1, Overview of RSPCC Payment Processing.
- (2) Do not accept non-cash payments over \$99,999,999.99. Do not process these payments using RSPCC or transship to SPC for processing. Ask the taxpayer to spread the payment over two separate checks or money orders or refer them to the electronic payment options.

If	Then
Non-cash payment that meets criteria for processing using RSPCC per IRM 3.17.278.10.1, Checks that CAN and CANNOT be Processed Through OTCnet.	Immediately process via RSPCC. See IRM 21.3.4.7.11.1, Overview of RSPCC Payment Processing.

If	Then
Non-cash payment that does NOT meet criteria for processing using RSPCC per IRM 3.17.278.10.1, Checks that CAN and CANNOT be Processed Through OTCnet.	<p>a. Transship the payment per IRM 21.3.4.7.10, Transshipping of Payments or Payments with Return.</p> <p>b. The individual envelope must be marked "Large Payment".</p> <p>c. The payment must be transshipped on the day received or the next business day with managerial approval.</p> <p>d. An email notification must be sent to the appropriate SPC deposit unit to inform of single payments of \$100,000 or greater. Refer to <i>Field Office Payment Processing</i> for correct SPC email address and contact information. The following information must be in the email notification:</p> <ul style="list-style-type: none"> • TAC's name, city, and state • Money amount • Date • UPS or FedEx tracking number <p>Note: A special stop number strictly for mailing large payments may be identified by some SPCs.</p>

- (3) SP Center Field Office Payment Processing Addresses and Key Contact can be found on the *Field Office Payment Processing* SharePoint site.

21.3.4.7.7
(10-01-2018)
**Other Payment
Situations**

- (1) The purpose of this IRM section is to provide procedures when a payment cannot be processed using cash or RSPCC for non-cash procedures. These cases require special handling.
- (2) Form 3913, Request for Return Check Cancellation, must be transshipped using Form 3210. Refer to IRM 21.4.3, Returned Refunds/Releases, and IRM 21.3.4.7.10, Transshipping of Payments or Payments with Return.
- (3) **IRC Section 965 Payments** - See IRM 3.8.47.24, IRC Section 965 Payment Processing.

21.3.4.7.7.1
(10-01-2018)
**Payments Received with
Form 4506**

- (1) Form 4506, Request for Copy of Tax Return, received with payment should be date stamped and forwarded to the appropriate RAIVS unit via Form 3210, Document Transmittal.

- (2) Payments received with Form 4506 photocopy fees are processed by the RAIVS unit, not in TACs with RSPCC. Refer to IRM 3.5.21-3, RAIVS Contacts. Refer to Form 4506 for the correct address.
- (3) Cash **cannot** be accepted as payment with Form 4506 for the photocopy fees. **DO NOT** issue Form 809 receipt.
- (4) If the taxpayer requests acknowledgement of the payment, employees may use a copy of the payment stamped with a *Proof of Delivery* stamp. See IRM 21.3.4.7.3, Receipt for Payments.

21.3.4.7.7.2
(10-01-2020)
**Offer in Compromise
(OIC)**

- (1) All **original**, Form 656, Offer in Compromise (OIC), packages received must be date stamped and forwarded to the appropriate location via Form 3210, Document Transmittal. See *Offer in Compromise (OIC) Centralized Service Center Locations*.
- (2) Non-cash payments received for OIC application fees and offer amounts are processed by the campus OIC unit, not in TACs with RSPCC.
- (3) Cash payments cannot be accepted with Form 656, Offer in Compromise (OIC). DO NOT issue Form 809 receipt.
- (4) If a check is received with Form 656, OIC package, do not complete Form 3244, or any other posting documents. The payment must be sent with Form 656.
- (5) If the taxpayer requests acknowledgement of the payment, employees may use a copy of the payment stamped with a **Proof of Delivery** stamp.
- (6) Prepare Form 3210 following procedures listed in IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.
- (7) OIC packages must be sent using overnight traceable mail to either the Brookhaven or Memphis IRS campus based on the state of residency (see IRM 21.1.7.10.3, Processing Centralized Offer in Compromise (COIC) Payments). For mailing address, see *Offer in Compromise (OIC) Centralized Service Center Locations*.

Note: Use the overnight address.

- (8) All OIC packages (with or without payments) are to be sent by overnight traceable mail.
- (9) **Subsequent payment without a Form 656.** Complete Form 3244 to process the subsequent payment using RSPCC and take the following actions:
 - a. **A written payment specification was noted on the payment** - apply the payment(s) directly to the tax liability as designated.
 - b. **No written payment specification was noted** - apply the payment(s) directly to a tax liability to the best interest of the government.
 - c. Use DPC "35" for subsequent payments OIC payments.
 - d. Business entity taxpayers may designate payments to trust fund "02" if they specify the period(s).
- (10) Form 656-B, Offer in Compromise Booklet, includes Form 656, Offer In Compromise, and Form 433-A (OIC), Collection Information Statement for Wage Earners and Self-Employed Individuals.

- (11) Employees may answer questions regarding Form 656 and provide an explanation of what is needed to complete entries on Form 433-A (OIC) or Form 433-B (OIC). Employees **cannot** assist in completing these forms or provide an opinion regarding the amount that should be offered.
- (12) If the taxpayer does not have Form 656-B and is unable to download it, provide the toll-free phone number for ordering forms and publications or offer to order Form 656-B using Elite in AMS.
- (13) Advise them to send the completed package to the address listed in Form 656-B.

21.3.4.7.7.3
(10-01-2018)
Restitution Payments

- (1) The IRS has a specific office to collect and process all criminal restitution payments in which the IRS is the victim of a crime.
- (2) If criminal restitution payments are mis-routed to an IRS TAC office or campus, use Form 3210. Follow procedures for completing Form 3210 listed in IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.
- (3) For mailing address refer to IRM 3.17.243.7.9, Court Ordered Criminal Restitution Payments.

21.3.4.7.7.4
(10-01-2021)
Indemnity Agreements

- (1) The Government Losses in Shipment Act (GLISA), 40 U.S.C. 17301-17309, authorizes the issuance of indemnity agreements by the Bureau of Public Debt (BPD) to replace negotiable securities or instruments, such as cashier's checks, money orders, treasury bonds, etc. if the taxpayer has actually paid the money.
- (2) Most situations occur in TACs when the taxpayer presents payment for tax, and it is lost by an IRS employee or by UPS in route to the SPC.
 - a. TAC employees are responsible for notifying the taxpayer of the loss and providing assistance in recovering the payment.
 - b. If form of payment was made by cashier's check, money order, treasury bond, etc., an indemnity agreement (see example below) may need to be signed to assist the taxpayer in recovering the lost payment.
 - c. In addition, follow procedures in IRM 21.3.4.7.16, Loss or Shortage of Payments.
 - d. Replacement for the loss should be obtained without an indemnity agreement, if possible.
 - e. Many taxpayers use postal money orders that can be traced. A replacement can be obtained by completing Form P.S. 6401, Money Order Inquiry.
 - f. A replacement is issued within three weeks without an indemnity agreement.
 - g. If form of payment was by personal check which has not been cashed, advise taxpayer to stop payment on check and reissue new payment. Indemnity agreements are not provided for personal checks.
- (3) Commercial banks are requesting signatures on indemnity for cashier's checks. These requests are sent for replacement cashier's checks that were not received by IRS or lost by IRS and have not been submitted for payment to the issuing institution.

- (4) The bank will not issue a replacement check until an indemnity agreement is issued by BPD. Refer to IRM 21.5.7.4.7.7, Cashier's Check, for further guidance.
- (5) TACs that receive indemnity agreement requests from taxpayers will forward the request to the FA Area Director (AD) for approval. The request should include the following information:
- Taxpayer name and TIN
 - Date the instrument was issued
 - Amount of the instrument
 - The financial institution name and address
 - Address to mail the replacement check (usually the lockbox of the center that processes your payments)
- Note:** See IRM 21.3.4.7.9.4, Addresses for TAC Remittances
- Documents provided by the taxpayer or third party
 - The efforts to obtain a replacement
 - Written request for an indemnity agreement from the financial institution
 - A copy of the negotiable security or instrument

Example:**Memorandum for Chief, Accounting and Tax Payment Branch**

FROM: (director's name)
 Field Assistance Area Director, Area ____ (enter area number)
 SUBJECT: Indemnity agreement relating to _____ (taxpayer's name, TIN)

Pursuant to IRM 3.0.167.11, Indemnity Agreements, we request that an agreement of indemnity be issued based on the enclosed request from _____ (name of bank).

The taxpayer is:
 (Taxpayer name and TIN)
 (Taxpayer address)
 (Taxpayer city, state, and zip code)

A treasurer's check was issued by the (name of bank), (check number) payable to Internal Revenue Service, dated (check date), in the amount of \$ (amount of check). The bank's main office is located at (main office address). This check has not been cashed. (Name of bank) should be instructed to send the replacement check to:

Internal Revenue Service
 Attn: ()
 (Address where payment should be forwarded)

If you have any questions regarding this matter, please call the senior operations manager or area analyst at _____ (Contact info).

- (6) Inform the taxpayer that it will take 60 to 90 days to process an indemnity agreement.
- (7) Under no circumstances will it be reissued payable to the taxpayer.
- (8) Once a formal request for an indemnity is received from the bank, the request is submitted to the losses and shortages analyst at the address below.

Mailing address:

Internal Revenue Service

Attention: JoAnna Oropeza, Headquarters Losses and Shortages Analyst

333 W Pershing Rd (Stop 6566)

Kansas City MO 64108

- (9) If the taxpayer incurs a bank charge in obtaining replacement funds, refer to IRM 21.5.3.4.11, Reimbursement of Bank Charges – Form 8546, for instructions on how the taxpayer can file for reimbursement. See IRM 1.2.1.6.11, Policy Statement 5-39, for guidance on taxpayer claims for reimbursement of bank charges due to loss or misplacement of taxpayer checks.
- (10) In rare cases where the TP repaid the funds/payment and the financial institution will not issue a replacement check or money order unless they have an indemnity agreement, an affidavit of non-receipt may be more appropriate. Refer to IRM 21.5.7.4.7.7, Cashier's Check, or IRM 21.5.7.4.7.8, Money Orders, for further guidance.

21.3.4.7.7.5
(01-04-2017)
**Accepting Small
Business/Self-Employed
(SB/SE) Payments**

- (1) When a taxpayer is in the TAC with a payment designated to a specific SB/SE employee, the FA employee provides the taxpayer information to contact SB/SE or calls SB/SE directly.
- (2) The SB/SE employee, manager or representative accepts and processes the payment from the taxpayer.
- (3) If the SB/SE employee, manager, or representative cannot be located:
 - 1. Process the payment using FA procedures.
 - 2. Provide the SB/SE employee or manager notification of the payment via encrypted email and include the amount of payment, date, TC used to post it, and the tax period to which it was applied.

Caution: Do not send the taxpayer away without accepting the payment.

21.3.4.7.8
(11-26-2021)
Cash Payments

- (1) Field Assistance employees must accept cash payments from taxpayers who do not have a check or money order or who insist on paying in cash unless an approved cash deviation is in effect.
- (2) All TACs have a system in place to ensure that a taxpayer who chooses to pay by cash receives a Form 809, Receipt for Payment of Taxes.

- (3) At least one employee in each TAC is issued a Form 809 receipt book unless there is an approved cash deviation on file.
- (4) All TACs must accept exact amount only from taxpayers. Employees do not make change.
- (5) Local SB/SE managers may contact TAC managers for processing large cash payments. Refer to IRM 1.4.11.7.8.6.5, Accepting Small Business/Self-Employed (SB/SE) Payments.
- (6) Approval must be granted by the Director, Field Assistance (DFA) for an **“approved deviation”** to exclude a TAC from accepting cash.
- (7) To request a **“permanent”** or **“temporary”** cash deviation:
 - a. Deviations must be requested by memorandum from the AD to the DFA for TACs with *fewer than three (3) full-time, IAR/ITAS employees or Secretary*.
 - b. The memorandum must provide specific details on why staffing is inadequate, security concerns, future hiring plans to backfill any vacant position(s), and the projected date when the TAC may start accepting cash.
 - c. If the deviation is for a TAC where staffing has been reduced to two (2) remaining employees, the memorandum must also address if another employee in the group at a different location is available to do the IDRS input and in doing so allow the TAC to continue to accept cash payments.

Note: Staffing is determined by using the permanent and seasonal on-rolls data.

- (8) **Removing Temporary Deviations:** For approved temporary cash deviations, once appropriate staffing is acquired, the area sends a memorandum to the headquarters remittance analyst requesting removal from the deviation listing.
- (9) The status for each TAC should show courier, permanent or temporary deviation.
- (10) If a Form 809 receipt book holder is out of the office (training, meeting, leave), or the TAC has an approved deviation:
 - 1. Provide Pub 5034, Making a Payment. For information on electronic payment options, please see IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-file Users, and IRM 21.2.1.48.2, IRS Direct Pay.
 - 2. If the taxpayer refuses to convert the cash, the employee should not accept the cash.
 - 3. TAC employees do not convert cash.

Note: Do not direct taxpayers to a specific financial institution for converting cash.

- (11) For TACs that are not accepting cash payments, Pub 4996, Making a Payment - No Cash Accepted - Field Assistance Taxpayer Assistance Centers, must be posted and *IRS.gov* must be updated.

21.3.4.7.8.1
(10-01-2021)
**Procedures for
Accepting Cash
Payments**

- (1) Ensure that the taxpayer has the exact amount of the payment. **DO NOT MAKE CHANGE.**
- (2) Ensure that the Form 809 receipt book holder is available with receipt book in hand before starting the cash transaction.
- (3) Validate the information for the cash payment using IDRS entity information.
- (4) Ensure the cash accepted is in United States currency.
- (5) **Count the cash carefully in the taxpayer's presence to ensure agreement on the amount of the payment.**
- (6) If the employee and taxpayer **agree on the amount** of the cash payment, then proceed to (8) below.
- (7) If the employee and taxpayer **do not agree on the amount** of the cash payment, follow the steps listed below prior to proceeding to (8).
 - a. Recount the cash to ensure it is accurate and that you agree.
 - b. If the employee and taxpayer still do not agree on the amount of the cash payment, then the manager or designee will witness and verify the amount.
 - c. Recount the cash in the presence of the taxpayer and the witness.
- (8) **Complete Form 809** as directed in Exhibit 21.3.4-2, Form 809 Instructions and Definition of Critical and Non-Critical Fields.
- (9) If you must leave the taxpayer, then tactfully return the money to the taxpayer. You are not to take possession of the cash and leave the taxpayer's presence without issuing the Form 809 receipt.
- (10) **Pseudonyms** - TAC employees who are authorized the use of pseudonyms must sign Form 809 using the pseudonym in the signature.
- (11) **Give part 2 of Form 809** to the taxpayer. If an unauthorized third party makes the payment and Form 809 discloses new information to the third party, then mail part 2 of Form 809 to the taxpayer's address of record via United States Postal Service.
- (12) Keep part 4 of Form 809 with the receipt book.
- (13) When applicable, complete Form 2679, Currency Daily Balance and Reconciliation. Refer to IRM 21.3.4.7.8.14, Preparing Form 2679, Currency Daily Balance and Reconciliation.
- (14) **Secure cash payments** and receipts immediately in a locked metal container, inside a locked drawer. Refer to IRM 21.3.4.7.8.15.1, Procedures for Processing Cash in TACs with Courier Service.
- (15) **Mailing original return or form secured with cash payment** - When cash payment is received with an original tax return or form, date stamp the tax return or Form with an official **Received with Remittance** date stamp. Tax returns include all 1040 series, 1040-NR, 2290, 94X series, 706, 709, 1120, and W-7 packages.
 - a. Separate the Form 809 receipt for the cash payment from the tax return or form.

- b. List the tax return(s) or form(s) on Form 3210, Document Transmittal. Refer to IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents.
 - c. Mail Form 3210, Document Transmittal, with original return(s) or form to the appropriate SPC based on the geographic location of the TAC office and the type of return secured.
 - d. List the cash payment(s) secured on Form 795-A, Remittance and Return Report. Refer to IRM 21.3.4.7.9, Form 795-A, Remittance and Return Report.
- (16) All cash received by employees that is not converted or picked up by courier the day of receipt must be stored in the safe overnight.
- (17) **Mail original** Form 809 parts 1 and 3 to the appropriate SPC on Monday or first thing Tuesday morning.
- (18) The Form 809 receipt book holder (or designee) associates the following documents from the prior week (Monday thru Friday) to be mailed to SPC Receipt and Control on a weekly basis.
 - a. Original Form 809 receipts parts 1 and 3 with complete Trace ID. Form 809 receipts must be in sequential order.
 - b. If applicable, include original VOID receipts, part 1, 2 and 3 with explanation of the reason on the reverse of part 1.
 - c. One copy of Form 795-A, Remittance and Return Report, with the reviewer's initials.
 - d. If applicable, include original Form 809 receipt for a non-cash payment part 1 and 3. Refer to the Note below.
 - e. Form 3210, if multiple Form 795-A's are transshipped in the same package.
- (19) Although the documents going to Receipt and Control are for separate dates, the TAC transships a weekly package to SP Center via UPS or FedEx ground by close of business Monday or first thing Tuesday morning. See IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.

Exception: If the TAC must issue a "Form 809 Receipt" for a non-cash payment, the TAC must immediately transship the Form 809 receipt along with the non-cash payment and all Form 809 receipts processed via overnight mail.

Reminder: All Form 809 receipts must be transshipped in sequential order to avoid a Form 5919, Teller's Error Advice. Do not wait to transship weekly.

- (20) The designated SPC for processing of paper tax returns can be found in IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents.
- (21) You may list tax returns or forms secured with cash payment where Form 809 receipt is transshipped separately on the same Form 3210 with tax returns or forms secured without payment.
- (22) All packages containing PII without payments are required to be sent via a private delivery carrier (UPS or FedEx ground). See IRM 10.5.1.6.9.3, Shipping, for proper data protection procedures when shipping PII.
- (23) **When cash payment cannot be accepted:**

- a. If the primary taxpayer on the tax return associated with the ITIN (Form W-7/Form W-7 SP) package does not have a valid TIN (SSN or ITIN).
- b. If no EIN is assigned. Refer to *Procedures for Handling Cash Payments with a Newly Assigned EIN*.
- c. If received with Form 4506, Request for Copy of Tax Return.
- d. If received with Form 656, Offer in Compromised (OIC) Application.

Note: See IRM 21.3.4.7.8.15.1, Procedures for Processing Cash in TACs with Courier Service.

21.3.4.7.8.2
(10-01-2020)
**Completing Form 809
Receipt**

- (1) Complete Form 809 as directed in Exhibit 21.3.4-2, Instructions and Definition of Critical and Noncritical Fields.
 - a. Print legibly.
 - b. Enter date received in MMDDYYYY format.
 - c. Ensure the form has no erasures, alterations, mark overs or whiteout in any critical field (name of taxpayer, TIN, money amounts, date Form 809 is issued, and employee signature).
 - d. Ensure the form has no math errors or other preparation errors.
 - e. The form must have a correct and unaltered signature of the employee to whom the book was issued.
 - f. Enter appropriate TC(s).
 - g. List only one tax period or user fee.
 - h. Enter the taxpayer's complete address including zip code.
 - i. Enter the primary taxpayer's full name including middle initials as it appears on IDRS CC ENMOD or CC INOLE. If payment is from a third party on behalf of another taxpayer, refer to IRM 21.3.4.13.1.2, Lien Payoff Requests from Third Parties.

Note: See IRM 21.3.4.7.5.2, Transaction Code (TC).

- (2) To **correct a non-critical entry** (name control, DPC, MFT, etc.) line through the error and enter the correct information. **DO NOT** use white-out. The preparer must initial all corrections. See Exhibit 21.3.4-2, Form 809 Instructions and Definition of Critical and Noncritical Fields.
- (3) Critical errors are errors associated with waste, fraud, abuse, and embezzlement. Form 5919, Teller's Error Advice, is issued by the e-Trak Database System to inform group managers when critical errors are observed on an 809 document (e.g., if part 3 of Form 809 is missing).
- (4) **Critical errors:** Listed below are some of the critical errors on Form 809. This list is NOT all inclusive. See Exhibit 21.3.4-2, Form 809 Instructions and Definition of Critical and Noncritical Fields.
 - a. Alterations, mark overs, whiteout, or erasures in critical fields
 - b. The name of the taxpayer
 - c. The taxpayer identification number
 - d. All money amounts (error in dollar amount)
 - e. The date Form 809 is issued
 - f. Complete 20-digit Trace ID Number, required for sites with Courier Service
 - g. Employee signature (name or pseudonym)
 - h. Untimely (late) remittance
 - i. Form 809 issued out of sequence

- j. Late cash conversion or missing cash conversion information
- k. Manufacturer defects on Form 809
- l. Multiple periods for posting except installment agreement user fees
- m. Wrong or missing part of Form 809 receipts
- n. Part 3 Memo copy not enclosed with remittance
- o. Missing remittance

(5) If an error is made to a critical item identified above:

- a. Void all part (1, 2, 3, and 4) by clearly marking **VOID** across the face of each part of Form 809 receipt.
- b. Do not make alterations, erasures, or mark overs to correct errors made in preparing a receipt.
- c. Write a brief explanation of the reason for voiding on the reverse of Form 809 receipt part 1. Attach part 1, 2 and 3 (stapled together in reverse order) to the Form 795-A on the day the receipt was written.
- d. Also list the voided receipt on Form 795-A.
- e. Retain part 4 with the other Form 809 receipts in the Form 809 receipt book.

(6) Prepare a new Form 809 in its entirety as a replacement receipt if **an error is discovered after part 2 was issued to the taxpayer**. Write **“Replacement for receipt NNNNNN-NN, issued on MMDDYYYY”** across the top of the replacement Form 809 part 1, 2, 3, and 4.

(7) Make every effort to recover the erroneous part 2 from the taxpayer. See the table below:

If	Then
Original part 2 is recovered.	<ol style="list-style-type: none"> 1. Give part 2 of the replacement Form 809 receipt to the taxpayer. 2. VOID original Form 809 receipts parts 1, 2, 3 and 4. 3. Mail to SPC: <ol style="list-style-type: none"> a. Replacement Form 809 receipt parts 1 and 3. b. VOIDED Form 809 receipt part 1, 2 and 3 with explanation of the reverse side of part 1. <p>Note: Part 4 of all Form 809 receipts is to be maintained with the Form 809 receipt book.</p>

If	Then
Original part 2 is not recovered.	<ol style="list-style-type: none"> 1. Do not mail Form 809 receipt part 2 of the replacement receipt to the taxpayer. 2. Ensure that the original Form 809 receipt parts 1, 3 and 4 is voided. 3. Mail to SPC: <ol style="list-style-type: none"> a. Form 809 receipt parts 1, 2 and 3 of the replacement receipt. b. VOIDED Form 809 receipt parts 1 and 3. 4. On the reverse of Form 809 receipt part 1 of the replacement receipt, write the reason the erroneous part 2 could not be recovered from the taxpayer and why the receipt is being voided.

- (8) If an error on Form 809 receipt is discovered as part of an issued Form 5919, Teller's Error Advice, refer to IRM 21.3.4.7.13, Form 5919, Teller's Error Advice, for procedures on replacement Form 809 receipt.
- a. The replacement Form 809 must be issued by the employee that originally issued the erroneous Form 809.
 - b. If the original employee is no longer in the group (e.g., separated, transferred) the TAC GM must identify another employee to issue the replacement Form 809.
 - c. If the employee is still in the TAC group but no longer assigned a Form 809 receipt book, the TAC GM must request another Form 809 receipt book for the employee who completed the original 809 receipt to re-issue the replacement Form 809. The replacement information must appear at the top of the reissued Form 809.
- Note:** A copy of part 3 of the replacement Form 809 receipt must be maintained with the Form 5919, Teller's Error Advice.
- (9) Prior to preparing the package for transshipping, carefully review the Form 809 receipts to avoid errors. Review Form 809 receipts to ensure that:
- a. Receipts are submitted promptly after issuance.
 - b. Errors to non-critical items have been properly corrected and initialed.
 - c. Critical items are free of alterations, erasures, or mark overs.
- (10) Refer to IRM 21.3.4.7.8.11, Field Office Over the Counter Deposit (FOOD) Site.

21.3.4.7.8.3
(12-01-2023)
**Form 809 Receipt for
Non-Cash Payments**

- (1) **Official Receipt:** If a taxpayer insists on getting a receipt for a non-cash payment, issue Form 809, Receipt for Payment of Taxes.
- (2) Form 809 is the **ONLY** official receipt.
- (3) Prepare Form 809. See IRM 21.3.4.7.8.2, Completing Form 809 Receipt.
- (4) If the TAC must issue a Form 809 receipt for a non-cash payment, the TAC must immediately transship the Form 809 receipt along with the non-cash payment via overnight mail.
- (5) If the TAC has an approved Form 809 cash deviation, see IRM 21.3.4.7.3, Receipt for Payments.

21.3.4.7.8.4
(12-01-2023)
Lost or Stolen Form 809

- (1) When a Form 809 receipt book, or individual Form 809 receipt, is lost or stolen, immediately notify the GM. The GM must immediately notify the territory manager (TM), area remittance analyst, and the SPC remittance security coordinator.

Note: Designated *Remittance Security Coordinators* are listed on the SPC home page.

- (2) The GM, employee, or a designee must report the loss or shortage immediately upon discovery.
 - a. Report lost Form 809 receipts that contain **no Personally Identifiable Information (PII)** to SAMC using *SAMC's Incident Reporting Link* and selecting the button, Report a New Physical Incident.
 - b. Report lost Form 809 receipts **that contain PII**, using the *PII Breach Reporting Form*.
- (3) Follow-up with a memorandum to the appropriate TM within five days.

The memorandum must include the following:

- | |
|---|
| <ol style="list-style-type: none"> a. Name and post of duty of the employee assigned the book. b. Serial number(s) of missing receipt(s). c. Date the receipts were lost or stolen. d. Circumstances surrounding the loss or theft. e. Statement of the action(s) taken to recover the receipts. |
|---|

- (4) Submit the memorandum via secured email through the GM to your TM.
- (5) After reviewing and approving the memorandum, TM forwards a copy to the area remittance analyst, AD, and TIGTA. Return a copy to the GM.
- (6) The GM forwards a copy of the memorandum with Form 795-A to the SPC remittance security coordinator who files it in place of the missing receipts.

21.3.4.7.8.5
(12-01-2023)
**Procedures for
Ordering/Reordering
Form 809**

- (1) SPC Receipt and Control branches issue Form 809, Receipt for Payment of Taxes, books (official receipts) to the GM with the authorization from the AD.
- (2) A receipt book is assigned for the exclusive use of the intended employee only.

- (3) GM may not approve transfer of an assigned Form 809 receipt book to another employee.
- (4) A receipt book is not transferable.
- (5) An initial Form 809 receipt book must be requested by authorized memorandum from the GM.
 - a. The FA GM prepares a memorandum authorizing a new user to receive a Form 809 receipt book.
 - b. The memo must identify the operating division, area, territory, and group number as well as employee name, official address, SEID number, position title, and telephone number.
 - c. Once the employee receives the Form 809 receipt book the employee must return the signed acknowledgement page of the Form 809 receipt book to the SPC teller unit within five (5) workdays of receipt.
 - d. Return the acknowledgement page of the Form 809 receipt via Form 3210.

Example: If an employee is assigned Form 809 receipt book with serial number 123456-90, and retires or is furloughed, the book must be returned to the issuing SPC. The supervisor may not transfer the same book to another employee.

- e. Complete all required entries on the inside of the front cover of Form 809 receipt book:

Field	Enter
Received on	Month, Day, and Year of receipt
Signature of employee	Your signature
Division - Area	Your division and area
Post of Duty	Your post of duty

- (6) Each Form 809 receipt book contains 50 consecutively numbered four-part forms.
 - a. Part 1, Posting Voucher.
 - b. Part 2, Receipt for Payment of Taxes.
 - c. Part 3, Memo copy (remittance processor copy).
 - d. Part 4, Receipt Book Copy (remains with book cover).

SPC remittance processors will normally ship reorders for Form 809 books within two workdays of receipt of the reorder form. If a reorder cannot be granted, the manager will be contacted by telephone. See IRM 3.8.47.6.22, Form 809 Book Re-order Procedure for Field Assistance Taxpayer Assistance Centers.

- (7) All Form 809 receipt users must use receipts in sequential order and begin using a new Form 809 receipt book only after issuance of all receipts from their current Form 809 receipt book.

- (8) To balance quality service to taxpayers, while maintaining strict control of official receipts, TAC employees may request a new Form 809 receipt book after using the 40th receipt in their current Form 809 receipt book, with managerial approval.
 - a. At management discretion, TAC employees may request a receipt book sooner than the 40th receipt.
 - b. A memo is required from the TAC manager requesting the issuance of a new Form 809 receipt book before the issuance of the 40th receipt.
 - c. The memo must contain the information as required on the Preliminary Reorder Certificate.
- (9) Form 809 receipt books may be reordered by using the reorder request form from the employees' current 809 receipt book, memorandum containing the information required from the Preliminary Reorder Certificate, or the completion of the Preliminary Reorder Certificate. The Preliminary Reorder Certificate, memorandum and the reorder form must have managerial approval.
- (10) Upon issuance of Form 809 receipt number 40, the TAC employee will provide their immediate manager with the following:
 - a. A copy of receipt number 40, (or last receipt issued)
 - b. Request for Form 809, Receipt for Payment of Taxes
 - c. Preliminary Reorder Certificate for Form 809 for TAC Employees
 - d. Copies of Form 795-A or automated version for the two previous days
- (11) The TAC manager will review and verify information submitted by the employee, sign the authorization section of the Preliminary Reorder request, and EEFax the request to their SPC *Remittance Security Coordinators*.
- (12) The TAC employee voids the original receipt request from their current Form 809 receipt book. Send the voided request form to the SPC with the next Form 795-A, Remittance and Return Report, identifying they sent a preliminary request.
- (13) The GM reviews and authorize issuance of a new book.
- (14) TAC employees authorized the use of pseudonyms must include the registered pseudonym when requesting or reordering Form 809 books.

21.3.4.7.8.6
(10-01-2018)
**Returning Form 809
Receipt Book**

- (1) Return a partially used Form 809 receipt book if an employee:
 - a. Separates from the IRS through a Personnel Action Request (PAR).
 - b. Transfers to a different functional area or area office on a permanent or temporary basis.
 - c. No longer is required to use a receipt book as part of their tasks.
- (2) The employee must return the partially used Form 809 receipt book to the issuing SPC within ten (10) business days.
- (3) The Form 809 receipt book is not transferable between employees and should not be destroyed.
- (4) When an unused or a partially used receipt book is no longer required by an employee, void the remaining receipts by writing "VOID" across the front of each receipt.

- (5) Return depleted Form 809 receipt book (book cover and part 4), partially used Form 809 receipt books using Form 3210 to the issuing SPC within ten (10) workdays of last receipt issued or within ten workdays when no longer required due to position change (transfer, promotion, retirement, etc.) via UPS or FedEx traceable overnight mail.
- (6) Form 3210 must also be signed by the TAC GM.
- (7) Managers must check depleted or partially used books to ensure part 4 of all used receipts are attached and unused receipts are voided when returning Form 809 books to the SPC.
- (8) Form 5919, Teller's Error Advice, can be issued to the Form 809 receipt book owner if SPC become aware that a Form 809 receipt book has not been returned within ten (10) business days.
- (9) If a Form 809 receipt book is lost, missing, or stolen during transit, refer to IRM 3.8.47.6.18, Return Partially Used Form 809 Book.

21.3.4.7.8.7
(10-09-2019)

**Separation of Duties for
Cash Payments**

- (1) **Separation of duties:** To comply with the requirements associated with the separation of duties and to implement the remittance and courier process, two separate employees are required to complete the cash transaction.
 - a. Form 809 receipt book holder
 - b. IDRS input and OTCnet Preparer
 - c. OTCnet Approval (can be same as Form 809 receipt book holder)
- (2) **Form 809 receipt book holder:** Must have CC RSTRK with definer "R" active on IDRS profile **AND** must not input payments on IDRS nor input to OTCnet.
 - a. Managers ensure that an employee with an assigned Form 809 receipt book has only research command codes in their Integrated Data Retrieval System (IDRS) profile.
 - b. Refer to IRM 10.8.34, Information Technology (IT) Security, IDRS Security Controls, for a list of sensitive command codes.
- (3) **IDRS input employee:** Uses CC "PAYMT" which is considered a sensitive command code.

Note: The profile of the IDRS inputter is restricted from using adjustment command codes while performing this duty.

- (4) **IDRS profile monitoring:** The GM must set up a system to monitor the individual profiles to ensure:
 - a. The Form 809 receipt book holder does not have any sensitive or adjustment related command codes in their profile with an assigned Form 809 receipt book.
 - b. The IDRS input employee does not have any adjustment related command codes in their profile when they're assigned to input a payment into IDRS using CC PAYMT. Refer to IRM 21.3.4.7.8.8.1, Command Codes Used for Cash Payment.
 - c. If the manager chooses to use CC RSTRK with definer "R" in the IDRS profile of the employee inputting the payment, use CC BYPAS to add CC PAYMT into the employee's IDRS profile.

Note: Employees who process non-cash payments only are not restricted and can have sensitive or adjustment related command codes in their profile.

- (5) **Command code BYPAS:** Used to activate or remove a temporary bypass to a restriction in an employee's IDRS profile.

Note: If a manager uses CC RSTRK with definer "R" in the IDRS profile of the employee inputting the payment, they won't be able to add CC PAYMT because it is considered a sensitive command code.

- (6) A command code is considered "sensitive" if it can be used to:

- Adjust an account balance
- Change the status of a tax module or account
- Affect the tax liability

21.3.4.7.8.8
(01-04-2017)
**Integrated Data Retrieval
System (IDRS) Input
Procedures for Cash
Payments**

- (1) IDRS cash remittance input procedures provide for processing remittances in blocks of 20 or fewer items.
- (2) Procedures are also provided for correcting erroneous input, posting items to the next day's deposit, and actions necessary when a terminal or the system experiences a breakdown.

21.3.4.7.8.8.1
(07-29-2021)
**IDRS Command Codes
Used for Cash Payment**

- (1) Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, TXCTL, CRBLK, and VARIA are used to input cash payments.
- a. The same terminal operator must complete all the remittance processing actions for a block of payments (including CC CRBLK) on same computer.
 - b. These command codes are considered IDRS sensitive, therefore the individual who inputs these command codes is restricted from using adjustment command codes per *Exhibit 10.8.34-9*, Restricted Command Codes for the Role: Manual Refund Authorizers and Manual Refund Certifying Officers (RSTRK Definer M).
- (2) Cash payments must be input on IDRS to the same campus as the over-the-counter deposit. **If the IDRS user profile** of the employee who is completing the IDRS input is not pointed to the same campus, then CC CMODE is required.
- a. Field Assistance Areas 1 and 4 TAC payments must be input on IDRS to the Kansas City Submission Processing Center. If processing a cash payment for a TAC in FA Area 1 or FA Area 4, and the IDRS terminal is not pointed to Kansas City, then use CC CMODE.
 - b. Field Assistance Areas 2 and 3 TAC payments must be input on IDRS to the Austin Submission Processing Center. If processing a cash payment for a TAC in FA Area 2 or FA Area 3, and the IDRS terminal is not pointed to Austin, then use CC CMODE.
- (3) For information on CC CMODE, see IRM 10.8.34.10.2.1.5, Authorizing IDRS User Access to Other IRS Campuses' Databases (Multiple Accesses Capability).
- (4) The user's GM can add CC CMODE to a designated employee. If there is no IDRS input person available in your TAC, find an employee in another TAC to

post your payment for you. The designated employee might have to use CC CMODE. If the designated employee in the other TAC has an IDRS profile not aligned to the same campus as that the Form 809 receipt book holder, they would have to use CC CMODE for the appropriate SPC to post the payment correctly.

Example: Employees in Area 2: The IDRS campus location is Atlanta, but Form 809 books are issued from Austin and payments are sent there. Area 2 employees must use CC CMODEAU and *Page Up* to access the Austin Campus IDRS database to post the cash payment.

Note: When using CC CMODE, make sure the first 2 digits of your Trace ID number match the office you CMODE to.

21.3.4.7.8.8.2

(10-01-2021)

**Input of Applicable
Command Codes to
Process Cash Payments**

(1) Input the following Payment Related Command Codes on IDRS Payments:

Note: Refer to IRM 2.4.15, Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing, which includes input display.

- a. Input CC ETXCL which generates cc SEQNC.
- b. After SEQNC appears on the screen, input Julian date (Deposit Date) and Sequence Number (start with 000) and TRANSMIT to generate cc STBLK.
- c. After STBLK appears on screen, input number of payments in block and total payments for that block TRANSMIT to generate cc PAYMT.

Note: The number of payments in the block is determined by the total number of payments received in the TAC for a day, not the individual Form 795-A. Do not input more than 20 receipts per block.

- d. After PAYMT appears on screen, input each individual 809 receipt for all payments in that block.

Note: When inputting the appropriate TC, make sure you input the date the taxpayer made the payment.

- e. Use CC VARIA and CC CRBLK to correct an unbalanced block if corrections or deletions are needed BEFORE you finish inputting the block. Refer to IRM 2.4.15.7, Command Code VARIA and IRM 2.4.15.8, Command Code CRBLK.

Caution: TAC ID is required to be input after the DPC code to help the campus balance faster.

- f. If block count and payment amounts from STBLK match what was input in PAYMT, PYBAL appears on screen.
- g. Press Page Up and PAYMENTS appears.

Note: You cannot use CC VARIA or CC CRBLK to make corrections once you complete the block and receive the response to PYBAL or PAYMENTS. This will cause duplication of errors and accounting variances. Errors must be recorded in AMS on the taxpayer's account and use of Form 2424-A may be required.

- h. Print two copies of this screen for reviewer.

Note: If you have over 20 Form 809 receipts, you will have additional payments to input. Overlay PAYMENTS with STBLK to begin a new block and repeat the process before moving to the next step.

- i. If block count and payment amount from STBLK does NOT match what was input in PAYMT, CC VARIANCE will appear after CC PYBAL. Use CC CRBLK and/or CC VARIA to make required corrections.
 - j. After all payments have been input for the day, input TXCTL and print out two pages for reviewer.
- (2) Forward a copy of IDRS responses from PYBAL and TXCTL to the reviewer once the input person has processed all cash payments into IDRS for a day notifying them that this is completed.

Note: If there are more than 20 payments, this process will need to be repeated for the remaining payments.

21.3.4.7.8.8.3
(12-01-2023)

Posting Cash Payments

- (1) **User Fees** - Treat all User Fees as if the module does not exist. TACs do not put any money on the Deposit Ticket (OTCnet) to the User Fee appropriation because applying it to the Masterfile causes problems for Accounting.
- (2) **Amended Payments** - Secondary transaction codes do not have to be monitored in the case of Form 1040X, Form 941X and other TC 570 transactions payment where the credit is held.
- (3) If there is any doubt as to whether the module is on IDRS, treat as though the module is not on IDRS and process accordingly.
- (4) If errors are made when inputting the above IDRS command codes, use either CC CRBLK or CC VARIA to correct.

Exception: These command codes cannot be used if CC PYBAL was successful. This can cause duplication of errors and accounting variances.

- (5) If your IDRS terminal goes down, see IRM 2.4.15.1.8, Recovery of Data in Event of Breakdown. If you are inputting a payment and the DPC is not present on the Form 809 receipt, research the payment source using all available data sources and if no information is available use DPC "00".

21.3.4.7.8.8.4
(10-01-2020)

Form 2424-A: Correcting Input of Duplicate Cash Payments and Errors

- (1) Handle the crediting of taxpayer accounts for cash payments received with the same care and precision as cash handling. Credit taxpayer accounts for the exact amount of cash received from the taxpayer.
- (2) **Form 2424-A requirements** - An electronically signed Form 2424-A, Account Adjustment Voucher for Field Assistance, is required with the deposit when there is:
 - a. Multiple deposits or posting discrepancies identified that must be corrected by the campus.
 - b. A discrepancy with the daily TAC deposit identified by campus accounting where Form 2424-A is necessary.
 - c. A payment that cannot be input into IDRS by the TAC because IDRS is down. Notate in the comments sections of Form 2424-A "NEW EIN" or "IDRS Down".
 - d. Discovered cash - see IRM 21.3.4.7.15, Discovered Remittances.

- (3) When Form 2424-A, Account Adjustment Voucher for Field Assistance, is required, it must be reviewed, approved, and electronically signed by the TAC GM on the day the payment was received or date notification from campus accounting that an out of balance condition exists or the next business day. If error(s) are found during the review, **DO NOT** use white-out; line through and manually write the correct information.
- (4) When Form 2424-A is required, Form 809 receipt in the Tracer ID section of parts 1, 3 and 4 must be notated "Form 2424-A".
- (5) Completed Form 2424-A electronically signed by the manager is required to be uploaded to the *Field Office Over the Counter Deposit (FOOD)* site on the OTCnet **Deposit ticket date**.
- (6) The original copy of Form 2424-A is to be maintained as part of the retention file with the deposit.
- (7) See instructions for Form 2424-A in IRM 21.7.7.7.4.1.1.2, Form 2424 Instructions.
- (8) Refer to IRM 3.8.47.5.5.2, Accounting Packages from Cash Depositing Taxpayer Assistance Centers (TACs).

Example: If you are notified that your previous input of payments was duplicated or you have made an input error resulting in an out of balance condition, you must complete Form 2424-A, Account Adjustment Voucher for Field Assistance, within 24 hours after notification.

21.3.4.7.8.8.5 (01-04-2017)

Notification of Dropped Files

- (1) If you are notified from campus accounting that payments input have been placed in a dropped file or did not post properly due to system error, you must complete the following steps:
 1. Pull TAC retention file for designated payment.
 2. Complete and submit an approved Form 6759, Request for Taxpayer Data.
 3. Obtain a digital signature from the manager.
 4. Route Form 6759 to point of contact for your campus.
 5. Re-input Payment.

21.3.4.7.8.9 (10-01-2021)

Creating the Trace ID Number

- (1) After the taxpayer has left, the Form 809 receipt book holder either stamps or manually writes the fourteen (14) digit Trace ID number on parts 1, 3 and 4 of the Form 809 in the box marked Deposit Trace ID.

The fourteen-digit Trace ID Number is made up as follows:	
Numbers 1-2	SP Campus (Ogden, Kansas City or Austin)
Numbers 3-4	Always 55 - Field Assistance
Numbers 5-11	Deposit date in YYYYDDD format for Julian date, see IRM 3.11.10-4, Julian Date Calendar, Perpetual and Leap Year.

The fourteen-digit Trace ID Number is made up as follows:	
Numbers 12-14	Specific TAC ID number

- (2) When IDRS input is completed, the final six numbers (15-20) are identified and hand written on:
- The photocopies of Form 809 receipt part 3 by the IDRS input person.
 - Parts 1, 3 and 4 of the original Form 809 receipt by the Form 809 receipt book holder.
- (3) A Trace ID number is **NOT** required when:
- Form 809 receipt is issue for a non-cash payment. Refer to IRM 21.3.4.7.8.3, Form 809 Receipt for Non-Cash Payments, for more information when a Form 809 receipt is issued with a non-cash payment.
 - IDRS cannot be completed at the TAC for a cash payment and Form 2424-A is required.

Example: IDRS is down or NEW assigned EIN number.

21.3.4.7.8.10
(01-04-2017)

**Over the Counter
Network (OTCnet)**

- (1) The OTCnet is a secure web-based application, developed with the Federal Reserve Bank of St. Louis that:
- Automates the overthecounter (OTC) deposit reporting process including the preparation of deposit.
 - Captures summary accounting information at the point of deposit.
 - Facilitates the classification of Treasury collections daily.
- (2) OTCnet supports the Office of Management and Budget's direction to provide more timely classification of accounting data and provide financial institutions that service federal program agencies the ability to:
- Confirm and reject deposits
 - Create, credit and debit adjustments
- (3) Taxpayer Assistance Centers use OTCnet to create deposit tickets.
- (4) Employees are designated as Deposit Preparers and Deposit Approvers.

21.3.4.7.8.10.1
(10-01-2020)

**OTCnet Users Roles and
Responsibilities**

- (1) Local Security Administrator (LSA)/ Primary Local Security Administrator (PLSA)
- Create Employees as Users needing access to OTCnet
 - Create, modify, and delete permissions
 - Change user status and re-activate users
 - Reset passwords
 - View security reports
 - Recertify users annually in your organization
- (2) **Deposit Preparer:**
- Create deposits and save as a draft or save for approval
 - View/search deposits
 - View business reports

- d. Research adjustments
- e. Review the deposit information for errors and select "previous" to return to the input screen to make corrections
- f. Prepare and sign Form 10160-A, Field Assistance Receipt for Transport of IRS Deposit (see IRM 21.3.4.7.8.12, Form 809 Receipt Transshipping)

(3) **Deposit Approver:**

- a. View deposits from the Manage Deposit Menu
- b. Search/Select the deposit you would like to approve
- c. Review the deposit information for errors
- d. Submit deposit to the financial institution
- e. Reject deposits ONLY prior to submission
- f. View Business Reports

Note: Users may be assigned to OTCnet as both a Deposit Preparer and Approver; however, you cannot approve a deposit that you prepared.

(4) **Viewer:**

- a. View deposits
- b. Search deposits
- c. Search adjustments
- d. View reports

Note: Viewers cannot manipulate any data in the OTCnet system.

21.3.4.7.8.10.2
(10-09-2019)
**Obtaining Access to
OTCnet**

- (1) Contact your manager to determine if you are authorized to request access. See IRM 3.8.45.3.2.1, OTCnet User Roles and Responsibilities.
- (2) To obtain access to OTCnet, the TAC GM must submit to your area Local Security Administrator (LSA)/Area Remittance Analyst:
 - a. Form 15081, Over the Counter Deposit Reporting Network (OTCnet) User Authorization
 - b. OTCnet Training Certification Form
- (3) OTCnet Access retention files: The following document must be retained by the Area LSA for the current fiscal year plus six (6) fiscal years:
 - a. Completed and electronically signed Form 15081, Over the Counter Depositor reporting Network (OTCnet) User Authorization.
 - b. OTCnet Training Certification Form.

21.3.4.7.8.10.3
(01-04-2017)
**OTCnet Contingency
Plan**

- (1) The deposit will NOT be created in OTCnet if OTCnet experiences an outage or if the TAC is unable to access OTCnet due to local problems.
- Note:** All offices need to have a backup at another location to assist with this type of situation.
- (2) TACs contact the OTCnet Help Desk at 1-866-945-7920 to determine what the problem is and the expected time the system will be unavailable.
 - (3) If the system will not be available to complete the process, contact your area remittance analyst to advise of system failure.

- (4) Use the following If...Then Chart to determine the action to be taken if OTCnet is unavailable.
- (5) The action to be taken will depend upon your status in the deposit process.

If	Then
OTCnet is not available due to an outage (i.e., the problem is internal to the OTCnet system).	<p>Users are notified through email when the OTCnet system is down. Immediately contact your area remittance analyst to inform them of the system failure.</p> <ol style="list-style-type: none"> Secure the deposit in the safe. Input the deposit into OTCnet on the next business day as a separate deposit and annotate that OTCnet was down and give the date the collections are for mm/dd/yyyy. Do not complete Form 2424-A.
OTCnet cannot be accessed due to local problems at the TAC (i.e., in-house server or Internet is not available).	<p>Deposit ticket and approval needs to be secured from a backup TAC.</p> <ol style="list-style-type: none"> If no backup is available, immediately contact your area remittance analyst to advise them of the system failure. Secure the deposit in the safe. Input the deposit into OTCnet on the next business day as a separate deposit and annotate that OTCnet was down and give the date the collections are for mm/dd/yyyy. Do not complete Form 2424-A.

If	Then
An OTCnet deposit was started but not saved as a draft yet and the OTCnet system goes down.	<p>The OTCnet deposit will not be found in the system upon restoration of normal functionality. No further action is needed in OTCnet.</p> <ol style="list-style-type: none"> Immediately contact your area remittance analyst to advise them of the system failure. Secure the deposit in the safe. Input the deposit into OTCnet on the next business day as a separate deposit and annotate that OTCnet was down and give the date the collections are for mm/dd/yyyy. Do not complete Form 2424-A.
An OTCnet deposit was saved as a draft in OTCnet and the OTCnet system goes down.	<p>The original OTCnet deposit will be in the system upon restoration of normal functionality.</p> <ol style="list-style-type: none"> Immediately contact your area remittance analyst to advise them of the system failure. Secure the deposit in the safe. Once the OTCnet system is restored, the Deposit Preparer must delete the saved draft of the OTCnet deposit from OTCnet. Create a separate deposit for that day.

If	Then
An OTCnet deposit is pending approval (from the Deposit Approver) in OTCnet and the OTCnet system goes down.	<p>The OTCnet deposit was saved waiting for approval and should be in the system upon restoration of normal functionality.</p> <ol style="list-style-type: none"> Immediately contact your area remittance analyst to advise them of the system failure. Secure the deposit in the safe. Once the OTCnet system is restored, the Deposit Approver must reject the deposit awaiting approval and the Deposit Preparer must then delete the deposit from OTCnet. Create a separate deposit and annotate that OTCnet was down and give the date the collections are for mm/dd/yyyy.

21.3.4.7.8.11
(10-01-2019)

Field Office Over the Counter Deposit (FOOD) Site

- (1) **SharePoint Site Address** - Submission Processing *Field Office Over the Counter Deposit (FOOD) site* is the repository for TAC cash deposit documents for Accounting Redesigned Review Accounting System (RRACS). Field Assistance employees need to request approval for access to the site from:
 1. TAC manager
 2. Area Remittance Analyst
 3. Operations and Training HQ Analyst
- (2) The Form 809 receipt book holder or designee will associate, scan, and save the following documents. Create the files listed below to be uploaded to the *Field Office Over the Counter Deposit (FOOD) site*, no later than close of business of the OTCnet Deposit Ticket Day.

File One:

- One photocopy of each Form 809, part 3 receipt with the 20-digit trace ID.
- If any Form 809 receipts were voided, copies of VOID Form 809 receipt part 3 and the reverse side of part 1 with the brief explanation. See IRM 21.3.4.7.8.2, Completing Form 809 Receipt.
- If any Form 809 receipts were issued for a non-cash payment, copy of part 3.

File Two:

- a. IDRS prints "PAYMENTS" from CC PYBAL response page. Refer to *Payments* for an example of what the print looks like.
- b. When applicable, Form 2424-A digitally signed by the manager with comments added.

Example: "NEW EIN" or "IDRS Down" if cash payment could not be processed at the TAC with a newly assigned EIN number or IDRS is unavailable. Form 2424-A is required to be completed and uploaded to the Field Office Over the Counter Deposit (FOOD) site on the OTCnet Deposit ticket date.

File Three (when applicable):

Form 2424-A, when TAC is subsequently contacted by a RRACS accounting technician for a new or revised Form 2424-A, Account Adjustment Voucher for Field Assistance.

- (3) **Naming convention** - The following naming convention will be use when saving the files in SharePoint:

- 1. OTCnet Deposit Ticket date (mm.dd.yy) 809
- 2. OTCnet Deposit Ticket date (mm.dd.yy) PYBAL
- 3. OTCnet Deposit Ticket date (mm.dd.yy) F2424A **or** (mm.dd.yy) F2424A rev, for revised Form 2424A

Example: 02.03.18 809; 02.03.18 PYBAL; 02.03.18 F2424A

Note: Once the TAC's Cash Accounting documents are uploaded to the appropriate folder on the Submission Processing *Field Office Over the Counter Deposit (FOOD) site*, these documents **MUST** be deleted from the desktop folder.

21.3.4.7.8.12
(10-09-2019)
**Form 809 Receipt
Transshipping**

- (1) **Transshipping Mailing Requirement** - Monday or first thing Tuesday morning, the Form 809 receipt book holder or designee will associate the following documents from the prior week (Monday thru Friday) to be mailed to SPC Receipt and Control on a weekly basis:
- a. Original Form 809 receipts part 1 and 3 with complete 20-digit Trace ID number.
 - b. Form 809 receipts must be in sequential order.
 - c. If applicable, include original VOIDED Form 809 receipt part 1, 2 and 3 with explanation of the reason for the VOID on the reverse of part 1.
 - d. If applicable, include original Form 809 receipt for a replacement 809 receipt. Refer to IRM 21.3.4.7.8.2, Completing Form 809 Receipt.
 - e. If applicable, include original Form 809 receipt for a non-cash payment part 1 and 3. Refer to the exception below.
 - f. One copy of Form 795-A with the reviewer's initials.

Note: One copy of Form 795-A with the reviewer's initials must be kept with the Remittance Acknowledgment Transmittal binder.

- g. If applicable, include required Form 3210 when multiple Form 795-As are transshipped in the same package.

Note: Although the documents going to Receipt and Control are for separate dates, the TAC will transship a weekly package to the SPC via UPS or FedEx ground by close of business Monday or first thing Tuesday morning. See IRM 21.3.4.7.10, Transshipping of Payments or Payments with Return.

Exception: If a Form 809 receipt is issued for a non-cash payment, the Form 809 receipt with the non-cash payment must be transshipped to the designated SPC for processing no later than the next business day after receipt via UPS or FedEx overnight traceable mail.

Reminder: All Form 809 receipts must be transshipped in sequential order to avoid a Form 5919, Teller's Error Advice. Do not wait to transship in the weekly packet.

- (2) Maintain documentation in the appropriate retention file. See IRM 21.3.4.7.8.15.3, Courier Service Retention Files.

21.3.4.7.8.13
(10-03-2022)

**Preparing Form 10160-A,
Field Assistance Receipt
for Transport of IRS
Deposit**

- (1) Form 10160-A, Field Assistance Receipt for Transport of IRS Deposit, is required to be completed for all deposits in TACs with Courier Service.
- (2) To complete Form 10160-A, Field Assistance Receipt for Transport of IRS Deposit, follow the instructions listed on Form 10160-A. Also refer to IRM 3.8.45.2.7.1, Courier Service Requirements and Responsibilities.

Note: The courier is required to physically enter the TAC and sign the log; even when no cash has been received.

- (3) Form 10160-A must be completed for each courier pickup associated with Courier Service.
- (4) The Form 809 receipt book holder (or designee) will prepare and sign Form 10160-A, Field Assistance Receipt for Transport of IRS Deposit. Two copies of Form 10160-A are required. If error(s) are found during the review, **DO NOT** use white-out; line through and manually write the correct information.
- (5) Form 10160-A must be attached to the OUTSIDE of the bank deposit bag.
- (6) The TAC must retain one copy of Form 10160-A with the Courier's signature, date, and time they took possession of the deposit.
- (7) The courier must return, by the next business day, the original completed Form 10160-A with bank representative's signature, date, and time the deposit was received by the depository. See IRM 3.8.45.2.7.2, Receiving Bank Employee Requirements and Responsibilities.
- (8) Date stamp the reverse side of each Form 10160-A with the date the form was received from the bank via courier.
- (9) Retain each Form 10160-A for three years from date of deposit. Refer to IRM 21.3.4.7.8.15.3, Courier Service Retention Files.
- (10) It is critical to reconcile each day's Form 10160-A to ensure you are receiving dedicated service (i.e., the time between your release to the courier and the

release to the bank is not in excess). If discrepancies are found, immediately notify your area remittance analyst who will then notify HQ.

Note: Loomis is the courier service for all courier sites.

- (11) **Loomis Courier Service:** If Form 10160-A is not returned from the bank as required or if it is returned without a signature:

- a. Do not attempt to resolve any Courier Service Issue (CSI) with the courier employee (including issues involving Form 10160-A).
- b. Notify your area remittance analyst who will notify HQ. Do not contact Loomis Customer Support Help Desk.
- c. Obtain **the name of the representative, their location, ticket number and the estimated time frame to resolve the issue.**

Note: TAC managers should familiarize themselves with their **Local Loomis Branch Manager's name and phone number** for quickly raising CSIs when they occur.

- d. Elevate to the area remittance analyst for handling if Loomis fails to correct the issue in the timeframe given. The area remittance analyst will refer the issue to the HQ analyst for support as needed. Provide the response of the branch manager contacted, help desk ticket number, name, and phone number.
 - e. Update the Courier Service Issue Log and Performance Matrix as required per IRM 21.3.4.7.8.15.2, Courier Service Issue Log and Performance Matrix.
- (12) When Form 10160-A is not returned, and you have taken the appropriate actions to ensure that the deposit(s) was made:
1. Check OTCnet (after two (2) business days) to determine if the deposit was confirmed.
 2. If deposit was confirmed, your Form 10160-A issued for that particular deposit is closed.
 3. Document the Issue Log and Performance Matrix with the details that closed the issue. See IRM 21.3.4.7.8.15.2, Courier Service Issue Log and Performance Matrix.
 4. If the deposit is not confirmed, contact the HQ analyst immediately with the facts and the results of your above findings.

21.3.4.7.8.14
(10-03-2022)

**Preparing Form 2679,
Currency Daily Balance
and Reconciliation**

- (1) Form 2679, Currency Daily Balance and Reconciliation, is **required** for TACs with more than one Form 809 receipt book holder taking cash on the same day, when more than one person is being used to count the cash or if cash collected is transferred from the Form 809 receipt book holder to a reviewer designated by the manager.

The following instructions must be used when completing Form 2679, Currency Daily Balance and Reconciliation:

Prepare Form 2679 in triplicate for each cash deposit.

The following instructions must be used when completing Form 2679, Currency Daily Balance and Reconciliation:

- a. Box 1 (Office Location): Name of TAC.
- b. Box 2 (Teller): Enter reviewer's name.
- c. Box 3 (Date): Enter date of Form 809 receipt, cash received.
- d. Box 4 (Cash Collections): List the total cash receipts under the correct denomination, then enter the total coins and total currency for each column.
- e. Box 5 (Total coins and currency): Enter total from Box 4.
- f. Box 6 through Box 11: **Leave Blank.**
- g. Box 12 (Total for Deposit): Enter the amount from Box 5.
- h. Box 13 (Signature of Balancer): **Must** be signed by the reviewer.
- i. Box 14 (Signature of Teller): **Must** be signed by the Form 809 employee.
- j. Box 15 through 22 of page 2: **Do not complete.**

- (2) Once the collected cash has changed hands, Form 2679 must be completed and signed by both the Form 809 receipt book holder and the designated reviewer. If error(s) are found during the review, **DO NOT** use white-out; line through and manually write the correct information.
- (3) The designated reviewer is responsible for the collected cash until the deposit is picked up by the Courier Service.

Note: The original copy of Form 2679 must remain with the retention file, a copy provided to the Form 809 receipt book holder (teller) and a copy provided to the designated reviewer.

21.3.4.7.8.15
(10-01-2021)
**Accepting Cash
Payments in TACs with
Courier Service**

- (1) **General Information** - This is a process whereby TACs will accept cash from taxpayers and a courier picks up and deposits the funds directly into an IRS account at a local Treasury Government Authorized Bank.
 - a. Deposits will be tracked using the OTCnet and taxpayers receive credit for the payment through IDRS payment command code input.
 - b. The OTCnet system will automate the over the counter (OTC) deposit reporting process and capture detailed accounting information at the point of deposit.
 - c. Cash is required to be deposited in the Federal Reserve Bank within the 24-hour IRM requirement. This eliminates numerous teller errors and allows quicker application to the taxpayers account.
 - d. Using a Courier Service facilitates a safer work environment for employees.

There are two types of Courier Service:

Courier Service – is a regular courier pick-up service. The courier visits the TAC daily.

Courier Service Request – is an “On Call” courier service. The courier will visit the TAC when a cash payment is received, and a request has been submitted.

To request courier service:

The TAC GM must notify the Area Remittance Analyst to request courier service pick-up after cash is secured by the employee by sending an email with the following information:

- TAC name
- TAC address
- Deposit amount
- Date cash payment package is ready for courier pick up

Caution: Ensure the cash payment package is ready for pick up on the day and time the courier confirmed.

- e. Group Manager will forward the TAC's courier service request email notification to FA HQ Courier Analyst with a copy to the HQ and Area Remittance Analysts.
- (2) Follow procedures for accepting cash payments as directed in IRM 21.3.4.7.8.1, Procedures for Accepting Cash Payments.
 - (3) Complete Form 809, Receipt for Payment of Taxes, as directed in IRM 21.3.4.7.8.2, Completing Form 809 Receipt.
 - (4) Secure cash payments and receipts in a locked metal security container immediately. All cash received by employees that is not picked up by courier the day of receipt **must** be stored in the safe overnight.
 - (5) All cash payments must be recorded on Form 795-A, Remittance and Return Report, as directed in IRM 21.3.4.7.9, Form 795-A, Remittance and Return Report.
 - (6) When IDRS input cannot be completed for a cash payment because IDRS is down or no TIN assigned, complete Form 2424-A, Account Adjustment Voucher for Field Assistance.
 - a. This includes cash payments received with a newly assigned EIN number or if IDRS is unavailable.
 - b. Notate comments section of Form 2424-A "NEW EIN" or "IDRS Down".
 - c. Notate parts 1, 3 and 4 of Form 809 receipt, on the Tracer ID section, "Form 2424-A".
 - d. The completed Form 2424-A is to be kept with the package for IDRS and OTCnet input and to be uploaded to the *Field Office Over the Counter Deposit (FOOD) site*.
- Note:** See IRM 21.3.4.7.8.8.4, Form 2424-A: Correcting Input of Duplicate Payments and Errors.
- (7) A cash payment cannot be accepted:
 - a. Without an EIN. Refer to IRM 21.3.4.14, Applying for an Employer Identification Number (EIN), if the primary taxpayer on the tax return associated with the ITIN (Form W-7/Form W-7SP) package does not have a valid TIN (SSN or ITIN), and IRM 21.7.13.3.5.1, EIN Toll-Free Telephone Service-Domestic Entities, for alternative methods to obtain an EIN.

21.3.4.7.8.15.1
(08-02-2023)

**Procedures for
Processing Cash in
TACs with Courier
Service**

- b. If the primary taxpayer on the tax return associated with the ITIN (Form W-7/Form W-7SP) package does not have a valid TIN (SSN or ITIN).

- (1) The Form 809 receipt book holder (or designee) must complete a courier package:

- a. Complete the bank deposit slip. For single large cash payment, a bank deposit slip must be completed for each disposable tamper evident bank deposit bag. The bank deposit slip must reflect the amount in the tamper evident bank deposit bag.
- b. Double wrap cash payment by placing the bank deposit slip and cash in an internal envelope.
- c. Complete the outside label of the disposable tamper evident bank deposit bag with the courier pick-up information.
- d. Place the internal envelope with the collected cash in a disposable tamper evident bank deposit bag.
- e. Place disposable tamper evident bank deposit bag with cash in locking container in the safe.

Exception: Single large cash payment must be stored inside deposit tamper evident bank deposit bag(s) in the safe until the money is picked-up by the courier.

- f. Complete Form 10160-A, Field Assistance Receipt for Transport of IRS Deposit. For preparation refer to IRM 21.3.4.7.8.13, Preparing Form 10160-A, Field Assistance Receipt for Transport of IRS Deposit.

Note: If the large cash payment has more than fifteen deposit tamper evident bank deposit bags, more than one Form 10160-A is required.

- g. Courier package is to be placed in the safe by either the Form 809 receipt book holder or the designated reviewer preparing Form 2679, Currency Daily Balance and Reconciliation.
- h. Include the OTCnet deposit ticket in each disposable tamper evident bank deposit bag once the OTCnet processing is completed. See the Note below when the input is remote.

Caution: A delay could occur with the bank confirming the deposit on OTCnet if the bank deposit slip is not completed and included in the disposable tamper evident bank deposit bag for the courier.

Note: Form 795-A and Form 809 can be faxed to another employee in a remote location for input of IDRS and OTCnet, if necessary. Since Personally Identifiable Information (PII) is on the 809 receipt, the employee must ensure that safeguards for faxing sensitive information contained in IRM 10.8.1.4.18.6.2.2, Facsimile and Facsimile Devices, are being followed.

- (2) The Form 809 receipt book holder will provide the courier cash retention package for IDRS input:

- a. Two copies of Form 795-A.
- b. Photocopy part 3 of each Form 809 receipt issued.
- c. When applicable, photocopy of each VOIDED Form 809 receipt part 3 with one copy of the reversed side of part 1 including a brief explanation for the void. See IRM 21.3.4.7.8.2, Completing Form 809 Receipt.
- d. When applicable, complete Form 2424-A, Account Adjustment Voucher for Field Assistance, if cash is accepted with a newly assigned EIN or if IDRS is unavailable, with a manager's digital signature, refer to IRM

21.3.4.7.8.8.4, Form 2424-A: Correcting Input of Duplicate Payments and Errors.

- e. If cash collected is provided to a reviewer, Form 2679 is required. Refer to IRM 21.3.4.7.8.14, Preparing Form 2679, Currency Daily Balance and Reconciliation.
 - f. Original Form 809 receipts and cash are kept in the possession of the Form 809 receipt book holder unless there is a reviewer.
 - g. Original Form 809 receipts must contain the remaining six (6) digits of the Trace ID Number on parts 1, 3 and 4.
- (3) **Review and Reconcile.** Employee completing IDRS and OTCnet input or designee must review information on Form 795-A with photocopies of Form 809 receipt for accuracy, SSN, name control, dollar amount, etc. Refer to IRM 21.3.4.7.9.2, Reviewing and Reconciling - Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns.
- (4) **IDRS input.** Employee completing the IDRS input must:
- a. Complete IDRS input. Refer to IRM 21.3.4.7.8.8, IDRS Input Procedures for Cash Payments.
 - b. Print "PAYMENTS " display screen from IDRS CC PYBAL response page. Refer to *Payments* for example of what the print looks like.
 - c. Print "TAX CLASS TOTALS " display screen from IDRS CC TXCTL response page. Refer to *Tax Class Totals* for example of what print looks like. It is used to confirm payment(s) were processed via IDRS.
 - d. When applicable, when IDRS input cannot be completed, complete Form 2424-A, Account Adjustment Voucher for Field Assistance, to confirm payment(s) not processed on IDRS. Notate in the comments sections of Form 2424-A "NEW EIN" or "IDRS Down". If cash payment could not be processed at the TAC, notate Form 809 receipt in the Trace ID section of part 1, 3 and 4 "Form 2424-A".
- Note:** Form 795-A and Form 809 can be submitted by EEFax, fax or scanned via secure email to another employee in a remote location for input of IDRS and OTCnet, if necessary. Since PII is on the Form 809 receipt, the employee must ensure that safeguards for transshipping sensitive information contained in IRM 10.8.1.4.18.6. 2.2, Facsimile and Facsimile Devices, are being followed.
- (5) **OTCnet input.** Employee completing the OTCnet must:
- a. Create the OTCnet deposit.
 - b. Include tax class and dollar amount information from PAYMENT print from IDRS CC PYBAL print and, when applicable, information from Form 2424-A, Account Adjustment Voucher for Field Assistance.
 - c. If OTCnet is down, and deposit ticket cannot be completed via OTCnet, follow IRM 21.3.4.7.8.10.3, OTCnet Contingency Plan.
 - d. Print "Awaiting for Approval" OTCnet screen.
 - e. When completing the OTCnet Deposit Ticket, block 6 must be notified with "Large Payment".
- (6) **OTCnet approver.** Employee completing the OTCnet approval must:
- a. Reconcile and review IDRS CC PYBAL print dollar total amount plus, when applicable, Form 2424-A total dollar amount. **MUST** match the OTCnet deposit ticket total dollar amount.

- b. Print two copies of the approved OTCnet deposit ticket.
 - c. One copy of the OTCnet deposit ticket must be associated with the courier cash package and the other copy is to be kept with the courier retention file.
- (7) **OTCnet approver (or designee)** will verify that outstanding OTCnet deposit tickets are confirmed.
- (8) If a “CONFIRMED” OTCnet deposit slip does not show on OTCnet within two (2) business days:
- a. Contact the TAC GM for resolution.
 - b. The TAC office must contact the depository’s Point of Contact (POC) to advise and determine status of the unconfirmed deposit within 24 hours.
 - c. If the contact with the bank’s POC fails to resolve the unconfirmed deposit condition and/or the problem within 24 hours after the initial contact, follow the reporting steps below.

Report the incident to:
The area remittance analyst including the results of the above contact. The area remittance analyst will contact the headquarters courier project manager for handling.
The office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management (IM) Office by completing the <i>PII Breach Reporting Form</i> . Call (267) 466-0777 or email the <i>*PII mailbox</i> if you have any problems or questions about completing the online form.
TIGTA at 800-366-4484.

- (9) **Courier issue log.** OTCnet approver or designee must update the Courier Issue log and Performance Matrix. The Courier Issue Log must be updated daily. Refer to IRM 21.3.4.7.8.15.2, Courier Service Issue Log and Performance Matrix.
- (10) Once IDRS and OTCnet input is completed, the courier cash retention file package is provided to the Form 809 receipt book holder.
- (11) The Form 809 receipt book holder must:
- a. Place the remaining six digits of the Trace ID number on the original parts 1, 3 and 4 of the Form 809. Refer to IRM 21.3.4.7.8.9, Creating the Trace ID Number.
 - b. Associate original parts 1 and 3 of the Form 809 receipt with Form 795-A.
 - c. When applicable, associate original VOID parts 1, 2 and 3 of the Form 809 receipt with Form 795-A.
 - d. For more information, refer to IRM 21.3.4.7.8.2, Completing Form 809 Receipt.
- (12) **Cash accounting package repository SharePoint.** On the same day of the OTCnet deposit ticket, the Form 809 receipt book holder or designee will associate the documents to be scanned, saved, and uploaded to the *Field Office Over the Counter Deposit (FOOD) site*, all required documents listed in IRM 21.3.4.7.8.11, Field Office Over the Counter Deposit (FOOD) Site.

- (13) The courier cash retention package must be compiled per IRM 21.3.4.7.8.15.3, Courier Service Retention Files.
- (14) Proper transshipping of the courier cash package to the SPC must be completed. Refer to IRM 21.3.4.7.8.12, Form 809 Receipt Transshipping.
- (15) **A standard of deposit for cash payments.** The IRS is committed to a 24-hour deposit standard. It is of the utmost importance to deposit the largest amount of money in the shortest possible time frame.
- (16) To meet the 24-hour deposit standard, all cash payments **must** be processed on the day they were received or no later than the next business day. A cash payment is considered processed once IDRS is input and the OTCnet deposit ticket is submitted for deposit.

Note: IDRS input must be completed before OTCnet deposit ticket can be prepared and approved.

21.3.4.7.8.15.2
(10-03-2022)

**Courier Service Issue
Log and Performance
Matrix**

- (1) The Courier Service Issue Log **must** be updated daily (see *Courier Service Issue Log and Performance Matrix*).
 - (2) The following information must be recorded on the log:
 - a. TAC Name – City and State.
 - b. Group Number.
 - c. Type - Courier Service or Courier Service Request.
 - d. Date - Enter date cash received (do not include weekends/holidays).
 - e. Courier Time in TAC (in minutes).
 - f. Did courier arrive timely (9:30 a.m. - 4:30 p.m. (Yes/No). If no, advise SPA via email.
 - g. Courier Validated? (Yes/No response required). If “No”, advise SPA via email; document action taken. Refer to Loomis Badge Validation process located on the FA Insider.
 - h. Was cash received? (Yes/No response required).
 - i. Amount of cash received. You **must** document the amount; use .00 when no cash is received.
 - j. OTCnet Deposit Ticket Date for cash received. Input date ticket created.
 - k. Date cash picked up by courier. Annotate the date courier picked up cash.
 - l. Date cash confirmed in OTCnet (required if cash received). If cash not “confirmed” within two (2) days of courier receipt, advise SPA via email. Refer to IRM 21.3.4.7.8.15.1, Procedures for Processing Cash in TACs with Courier Service.
 - m. Was Form 10160-A Returned for this cash amount on the next business day? (Yes/No or N/A) If “No”, notify SPA via email, do not contact Loomis directly; document action taken.
 - n. What date was Form 10160-A returned for this cash amount? Enter the date the Form 10160-A is returned for the specific amount on the form.
 - o. Was Form 10160-A signed by bank employee? (Yes/No or N/A).
 - p. Issue(s) - annotate a brief description regarding action(s) taken.
- Example:** Not in uniform, no ID badge with the company logo, only one courier employee, courier failed to arrive, courier arrived late, Form 10160-A not returned, etc.
- q. Date closed.
 - r. Resolution - note how resolved.

Example: Deposit not released, contingency plan implemented, deposited next day, contacted HQ, etc.

Caution: We are charged for each minute over eight (8) minutes that the courier is in the TAC. Please be mindful of the time.

21.3.4.7.8.15.3
(10-01-2018)
**Courier Service
Retention Files**

- (1) The following documents must be retained by the GM or their designee current fiscal year plus three (3) fiscal years.

Note: Managerial approval is required before any courier retention files can be disposed. Refer to IRM 1.4.11.7.9, Disposal of Remittance and Non-Remittance Form 795-A and Form 3210 Retention Files.

- a. Copy of bank deposit slip.
- b. Form 10160-A with TAC, courier and bank signatures and date of receipt.

Note: If Form 10160-A is not returned by the courier as required, retain the file copy of the Form 10160-A with a statement noting that the bank signed copy of the Form 10160-A was not returned.

- c. OTCnet deposit ticket.
- d. Confirmed OTCnet deposit ticket print.
- e. Photocopies of Form 809 receipts part 3 with the 20-digit Trace ID number.
- f. If applicable, photocopy of VOIDED Form 809 receipts part 3 and reverse side of part 1 with explanation of the reason for void.
- g. If applicable, photocopy of 809 receipt Part 3 issue for a non-cash payment.
- h. If applicable, photocopy of 809 receipts Part 3 issued as a replacement 809 receipt.
- i. Form 2424-A digitally signed by the TAC manager, when applicable.
- j. If applicable, out of balance memo.
- k. If applicable, Form 2679, Currency Daily Balance and Reconciliation.
- l. IDRS print PAYMENTS from IDRS CC PYBAL response screen. .
- m. IDRS print TAX CLASS TOTALS from IDRS CC TXCTL response screen.

Note: Acknowledgement transmittal Form 795-A and Form 3210 use to transship Form 809 receipt(s) are to be maintained with the remittance acknowledgement transmittal binder retention files, refer to IRM 21.3.4.7.12, Remittance Acknowledgements Transmittal Form 795-A and Form 3210 Process.

21.3.4.7.8.16
(10-09-2019)
**Loss or Shortage in TAC
with Courier Service**

- (1) TAC managers with Courier Service are required to ensure all monies collected are balanced daily.
- (2) **The Courier TAC is in balance if** the exact dollar totals of all cash payments received and credited on IDRS (including amount of Form 2424-A when the payment could not be processed using IDRS for that day) equal the exact dollar total of the actual deposit on OTCnet for release. If these do not match, the TAC is out of balance.
- (3) Out of balance means there is either an overage or a shortage. If the dollar total credited to taxpayers is less than the actual money deposited, the TAC has an overage.

- (4) **All** out of balance conditions must be identified and explained by the TAC manager and employee on Form 2424-A.
 - a. Include the statement of explanation with the accounting package to the SPC.
 - b. Detailed statement is outlined in IRM 3.0.167.5.2, Receipt Loss Reporting Requirements.
- (5) If there is a cash shortage or overage, completion of Form 2424-A, Account Adjustment Voucher for Field Assistance digitally signed by the GM, is required with the accounting package. In addition, advise campus accounting to either debit or credit the account on IDRS.
- (6) GM, upon receiving notification of a cash revenue receipt shortage or loss, must immediately follow procedures as directed in IRM 3.0.167.5.2, Receipt Loss Reporting Requirements, and IRM 21.3.4.7.16, Loss or Shortage of Payments.
- (7) GM will require an initial memorandum from the responsible employee within 24 hours.

Example: A TAC issued Form 809 official receipt to a taxpayer for \$200 cash. The taxpayer has part 2 of Form 809. At the end of the day, the employee is short by \$40. Only \$160 cash is sent to the bank. The deposit preparer counts and confirms there is only \$160 and prepares the deposit for the exact amount of cash. There is a cash shortage of \$40. Form 809 part 1 goes to the IDRS inputter to credit the taxpayer \$200, which matches the Form 809 receipt. OTCnet deposit is prepared for \$160 to reflect the exact amount of cash that is going to the bank. Form 2424-A is signed by the GM, and provided with the accounting package, along with an explanation.

Note: Call the TIGTA office of investigations at **800-366-4484** and report the potential loss/ theft/embezzlement to TIGTA. All other IRM 3.0.167, Losses and Shortages, reporting requirements must be adhered to.

- (8) If contacted by campus accounting that an out of balance condition exists, and was overlooked, a completed Form 2424-A is required within 24 hours. Email the Form 2424-A, digitally signed by the TAC GM, to the campus accounting contact.

21.3.4.7.9
(01-04-2017)
**Form 795-A, Remittance
and Return Report**

- (1) All payments and returns with payments accepted in the TAC must be recorded on Form 795-A, Remittance and Return Report
- (2) The employee who accepted the payment from the taxpayer will record the payment onto their own Form 795-A.
- (3) Use a separate Form 795-A to transmit daily remittances and returns for each designated SPC.
- (4) For non-cash payments that **can** be processed using RSPCC, refer to IRM 21.3.4.7.11.1, Overview of RSPCC Payment Processing.
- (5) For non-cash payments that **cannot** be processed using RSPCC, transshipment of the payments is necessary. Refer to:

- IRM 21.3.4.7.9.1, Preparation of Form 795-A, Remittance and Return Report
- IRM 21.3.4.7.9.2, Reviewing and Reconciling - Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns
- IRM 21.3.4.7.9.3, Supplemental Form 795-A
- IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns

21.3.4.7.9.1
(08-02-2023)

Preparation of Form 795-A, Remittance and Return Report

- (1) All employees with an AMS user profile must prepare Form 795-A using AMS.
- (2) Ensure the current revision of Form 795-A from the Forms Repository is used if AMS is not available or if an employee has an AMS managerial profile.
- (3) When a manual Form 795-A is completed from the Forms Repository, a narrative/history item for the secured payment must be input on AMS history.
- (4) Add the narrative/history once AMS is available if AMS becomes unavailable.
- (5) One copy of Form 795-A is required to be printed. DO NOT print double sided. For payments that are being transshipped to SPC for processing, two copies of Form 795-A must be printed.
- (6) Refer to the *Self-Help Demonstration Tutorials* for instructions on completing Form 795-A.

21.3.4.7.9.1.1
(12-01-2023)

Using Account Management Services (AMS) to Prepare Form 795-A

- (1) Using AMS, after verifying the information on the payment and posting document (if one was provided) is correct, record the payment onto AMS using the AMS remittances tool.
- (2) The AMS remittance tool allows the user to record a payment history onto AMS, create Form 3244, Payment Posting Voucher (if a posting document was not provided), add the payment to the Form 795-A and perform search and edit functions. Refer to the *Account Management Services User Guides* **AMS Module 09 – Tax Return, Data, CII Image, Returned Refund Check Processes, 3244-795-A Process and Online Name Change** , for further guidance.
- (3) Access the taxpayer's account using AMS Accounts Summary page:
 - a. Tools Options
 - b. Select Remittances
 - c. Select Input
 - d. Select an Issue

Input all required fields in the remittance input screen from the payment information and posting document:

Single, Multiple, Split

Identify if the payment is cash

MFT

Tax Period (use YYYYMM format)

Campus

Input all required fields in the remittance input screen from the payment information and posting document:
--

Identify if return was secured

Identify another taxpayer supplied document, 2290, voucher, other (e.g., CP 2000)

Identify receipt given for Form 809 receipt number
--

Identify TAC features, RSPCC or cash courier
--

- (4) Form 3244 should only be created when no other posting document is available. To create a Form 3244 from the Remittance Input screen, do not select any "Other Payment Supplied Docs".
- Select "Add Payment".
 - Print Form 3244 if payment was submitted without a voucher.
 - Close window and a history item will be left in AMS.
 - Secure payment. Refer to IRM 21.3.4.7.4, Safeguarding Remittances.
- (5) **Search and Edit.** AMS provides the user a search and edit capability. This is used to search for and edit any payment that was input.

From the AMS home page, access:
--

- | |
|--|
| <ul style="list-style-type: none"> Tools Remittance Search/Edit |
|--|

Refer to the *Payment Processing Tool* job aid for additional information.

- (6) **End of workday Form 795-A closeout.** At the end of the day, or other prescribed period, use the Review/Closeout feature of Form 3244/Form 795-A process to review, closeout and print completed Form(s) 795-A.

Note: The Remittance input screen auto-populates the Form 795-A, which is generated in the Review/Closeout process and may be printed.

- (7) From the AMS home page, select Remittances from the Tools menu.
- Select "Review/Closeout". The system displays the review/closeout Form 795-A screen.
 - Select "Form 795-A".
 - Enter the "Tracking Number" (if required to transship).
 - Select "Employee Address".
 - Select "Receipt Address".
 - Select "Generate Form 795-As".
 - Once the Form 795-A is generated, close out the Form 795-A.
 - Once the Form 795-A is generated and closed out, select "Print".

Note: It is recommended that Form 795-A is generated when you are ready to finish for the day. Once Form 795-A is generated, if a new payment is input on AMS the system will create a new Form 795-A.

21.3.4.7.9.2
(10-01-2019)
**Reviewing and
Reconciling Payments,
Posting Vouchers, Form
795-A and Form 3210 for
Payments and Payments
with Returns**

- (8) Reconcile all receipts with the payment information on Form 795-A before submitting for review. All payments not processed using RSPCC or transshipped must be stored overnight in the safe.

- (1) TACs with two or more employees will have their Form 795-A reconciled by another FA employee prior to the payment being processed using RSPCC or transshipped to SPC for processing.
- (2) The rules governing Separation of Duties must be followed for Form 795-A and Form 3210 which will not allow the employee who prepared the Form 795-A and Form 3210 to review their own document.

Example: If a FA employee prepares the Form 795-A, another FA employee must conduct the review. If a FA employee prepares a Form 3210 to consolidate the 795-As received in a TAC, another FA employee must be the reviewer and will have to initial the Form 3210 that was prepared.

Exception: The only instance when Form 795-A will NOT be reviewed by another FA employee is if you are in a one-person TAC or down to one person for that day. Write "1 Person in TAC" in place of the reviewer's initials.

- (3) All payments, posting documents and Form 795-As must be reviewed and reconciled for accuracy of completion according to:

- IRM 21.3.4.7.9.1, Preparation of Form 795-A
- IRM 21.3.4.7.5, Accepting Payments
- IRM 21.3.4.7.6, Non-Cash Large Dollar Payments
- IRM 21.3.4.7.7, Other Payment Situations
- IRM 21.3.4.7.8, Cash Payments

- (4) Verify that:

- a. Payment and posting document information matches the Form 795-A.
- b. Remittance is recorded on the most current revision of Form 795-A and/or Form 3210.
- c. Previously scanned payments are unfranked with a line through the "Electronically Presented" clearly in black ink.
- d. Form 795-A comments section includes a written explanation why the SPC must process the franked check manually.

- (5) **Additional required reconciliation must be completed by:**

- a. Manually totaling the dollar amount of the payments and comparing the total dollar amount against the systemically generated total(s) on Form 795-A.
- b. Manually counting the number of payments and comparing the total number of payments against the systemically generated total(s) on Form 795-A.

- (6) If error(s) are found during the review and reconciliation of the Form 795-A, payment(s) and posting document, line through and manually write the correct information. **DO NOT** use white-out.

- (7) **Errors or omissions** identified during the review and reconciliation of Form 795-A and Form 3210 will be given to the TAC GM to address with the employee.

- (8) Form 3210 is **NOT** required when:
- Form 795-A is being transshipped to an SPC for one employee, regardless of the number of pages.
 - Payments were processed using RSPCC. Refer to IRM 21.3.4.7.11.1, Overview of RSPCC Payment Processing.
- (9) Form 3210 **IS** required when transshipping:
- Multiple Form 795-As to the same SPC in the same package. The Form 3210 is used to consolidate the multiple Form 795-As.
 - Form W-7/W-7SP, Application for Individual Taxpayer Identification Number (ITIN), associated with a payment(s) that is listed on Form 795-A.
- (10) When Form 3210 is required, it must be reviewed for accuracy of completion. Refer to:
- IRM 21.3.4.8.4, Preparing Form 3210, Document Transmittal
 - IRM 21.3.4.19.4, Mailing Form W-7/Form W-7(SP) Packets

21.3.4.7.9.3
(10-01-2020)
**Supplemental Form
795-A**

- (1) Supplemental Form 795-A procedures are required when payments being transshipped to SPC for processing are NOT transshipped by close of business the day after the payment is accepted.
- (2) Ensure the supplemental Form 795-A date is the same date payments were received. If transshipment of payments is delayed for any reason including:
- Discovered remittances, Refer to IRM 21.3.4.7.15, Discovered Remittances.
 - Headquarters approved transshipment of payments due to RSPCC systemic issue.
- (3) A supplemental Form 795-A must be prepared as follows:
- Write "Supplemental" across the top of the Form 795-A.
 - Enter an explanation for the delay on the reverse of all copies or for remote manager attached statement to the supplemental Form 795-A.
 - For RSPCC scanner software or hardware issues, on the reverse side of each copy of supplemental Form 795-A, write "RSPCC is down, payment delayed due to scanner software or scanner hardware issue" and date of approval to transship by area or HQ.
 - Unfrank previously scanned payments with a line through the "Electronically Presented" clearly in black ink. Do not alter any other part of the payment. Include a written explanation in the comments section of Form 795-A why the SPC must process the franked check manually.
 - Secure the GM's signature and date on the Form 795-A indicating approval.

Example: RSPCC is down, payment delayed due to scanner software issue approval from HQ 9/9/2021.

Note: Do not physically deposit remittances that are franked "Electronically Presented". Form 5919, Teller's Error Advice, will be issued and the franked remittance will be returned to the TAC GM if a franked remittance is sent to SPC Field Office Payment Processing in error.

21.3.4.7.9.4
(10-01-2021)
**Addresses for TAC
Remittances**

- (1) Field Assistance employees will send all:
 - a. Form 809 receipts via Form 795-A to the *SP Center Field Office Payment Processing Addresses and Key Contacts* that issued the Form 809 receipt book.
 - b. IMF and BMF original returns with non-cash payments to the appropriate SPC Field Office Payment Processing for the servicing site for your area.
 - c. IMF and BMF non-cash payments without original returns to the aligned TS SPC Field Office Payment Processing. Refer to IRM 3.8.47.5.4.1, Submission Processing Center / Field Office Alignment for Form 809 and Tax Payments.
- (2) Refer to *SP Center Field Office Payment Processing Addresses and Key Contacts* for a listing of the designated SPC Field Office Payment Processing, a listing of key remittance processing contacts.

21.3.4.7.10
(08-02-2023)
**Transshipping of
Payments or Payments
with Returns**

- (1) When transshipping payments and/or payments with returns, the TAC must:
 - a. Refer to IRM 3.8.47.5.4.1, Submission Processing Center / Field Office Alignment for Form 809 and Tax Payments, to identify the servicing site for your area.
 - b. Refer to *Field Office Payment Processing* and select "SP Center Field Office Payment Processing Addresses and Key Contacts" to identify the correct address and SPC liaison.
 - c. Verify the correct SPC Field Office Payment Processing address and mail stop number is listed on Form 795-A and/or Form 3210 for the servicing site for your area.

Note: All transshipped documents will be reviewed and reconciled per IRM 21.3.4.7.9.2, Reviewing and Reconciling – Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns.

- (2) Verify that each document contains its unique transmittal number. Refer to IRM 21.3.4.7.12, Remittance Acknowledgement Transmittal Form 795-A and Form 3210 Process.
- (3) All packages containing PII will be sent via a private delivery carrier (UPS or FedEx ground). See IRM 10.5.1.6.9.3, Shipping, for proper data protection procedures when shipping PII.

Note: All payments will be transshipped via overnight traceable mail.

- (4) Generate campus ship labels from the UPS CampusShip website. *UPS CampusShip® / UPS - United States*

Note: If you do not have access to UPS campus ship website, contact your manager or authorized designee for access or local procedures.

- (5) Verify the Form 795-A and/or Form 3210 has the correct UPS or FedEx tracking number listed.
- (6) Verify that the reviewer's initials and date of review are listed on the Form 795-A and/or Form 3210. See IRM 21.3.4.7.9.2, Reviewing and Reconciling – Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns.

- (7) **Packaging for Shipment:** Place the following into a confidential envelope marked "To be Opened by Addressee Only"(envelope E-20 can be used).
- Form 795-A, one copy
 - Form 3210, one copy when applicable (recipient copy, acknowledgment copy)
 - Payments
 - Posting Documents
- (8) Retain the retention file copy of Form 795-A and/or Form 3210 before sealing the package to be transshipped. Follow IRM 21.3.4.7.12, Remittance Acknowledgement Transmittal 795-A.
- a. Seal the confidential envelope and attach UPS/Fed Ex label to the front of it.
 - b. Double wrap the package by placing all confidential envelopes into an outer envelope or box.
 - c. Seal the outer envelope or box and attach UPS/Fed Ex label to the front of it.
 - d. Address both the inner and outer envelopes to the correct SPC.
 - e. Add the authorized person's name to the inner envelope only.
- (9) **Addressing the Transshipment:** The outside envelope or box must be addressed only to the office of the person who is authorized to open it. A title may be used, but not an individual's name when addressing the package. The outside envelope or box must also show the return address.
- (10) **Timeliness of Transshipment:** All efforts should be made to send payments or payments with returns to the appropriate SPC Field Office Payment Processing on the same day they are received. This will ensure prompt deposit to the Treasury and credit to taxpayer accounts.
- a. Do not forward the payment and/or payments with returns later than the next business day after receipt under any circumstances. See IRM 21.3.4.7.9.3, Supplemental Form 795-A, if a payment or payments with returns are being sent to the SPC Field Office Payment Processing more than one day after receipt.
 - b. Ensure the package is picked up or delivered to the common carrier, currently United Parcel Service (UPS), as late in the day as possible.
 - c. Payments and/or payments with returns must be sent via traceable, overnight mail.
 - d. Match up the UPS or FedEx tracking number with Form 795-A and Form 3210 in the package.
 - e. All the payment posting information must be included on the Form 795-A transmittal document.
 - f. If a remittance package is lost or destroyed, you must be able to determine which taxpayers are impacted.

Note: See Large Payment timeliness requirements in IRM 21.3.4.7.6, Large Dollar Non-Cash Payments. There is a special mail stop number strictly for mailing large payments that can be found on the *SP Center Field Office Payment Processing Addresses* link under "Key Contacts".

Exception: Refer to IRM 21.3.4.17.7, Mailing Form 2290, for procedures regarding payments received with Form 2290, Heavy Highway Vehicle Use Tax Return.

- (11) **During peak filing season, April 1st through April 15th:**
 - a. All payments and payments with returns will be processed ahead of returns without payments.
 - b. TACs have three (3) days to transship payments and payments with returns that are not processed using RSPCC.
 - c. During the same time period, TACs can also use the Practitioner's List (list of bulk returns prepared and delivered by the Practitioner for filing in the TAC) to attach to the Form 795-A thereby eliminating the need to list all the tax information on the Form 795-A.
 - d. Refer to IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents.
- (12) **Recording the Transmittals:** Follow IRM 21.3.4.7.12, Remittance Acknowledgment Transmittal Form 795-A and Form 3210 Process, for all Form 795-A and/or Form 3210 used to transship payment from the TAC.
 - a. Form W-7/Form W-7(SP) packages with remittance are to follow IRM 21.3.4.7.12, Remittance Acknowledgment Transmittal Form 795-A and Form 3210 Process. Refer to IRM 21.3.4.19.4, Mailing Form W-7/Form W-7(SP) Packets.
 - b. List Form 3913 with returned check on Form 3210, Document Transmittal. Form 3210 must be mailed using UPS or FedEx overnight traceable mail and be listed on the remittance acknowledgement transmittal. Refer to IRM 21.3.4.7.12, Remittance Acknowledgment Transmittal From 795-A and Form 3210 Process.

21.3.4.7.11
(10-01-2017)
**Non-Cash Payment
Processing using
Remittance Strategy for
Paper Check Conversion
(RSPCC)**

- (1) Field Assistance uses Remittance Strategy for Paper Check Conversion (RSPCC) to process non-cash payments. RSPCC replaces the manual way of processing remittances in a TAC. Paper checks presented for payment are scanned with a desktop scanner and the data is converted to an electronic format. RSPCC sends the check capture data over secure channels to Bureau of Fiscal Services (Over the Counter Channel Application (OTCnet)) for electronic debit of the check writer's account. RSPCC users and managers are required to follow the Bureau of Fiscal Services OTCnet Standard Operating Procedures per IRM 3.17.278.10.3, Manager/User Responsibility.
- (2) The RSPCC system scans checks, automates the receipts, acceptance, and recording of funds, converting checks into electronic funds then transferring them through a secure transmission over the internet to OTCnet. The checks are not sent to the banks.
 - a. RSPCC interface with the Electronic Federal Payment Posting System (EFPPS). This allows the taxpayer's payment information to post to master-file. The RSPCC system enables TACs to electronically process payer remittance at the point of receipt.
 - b. RSPCC payments are identified by the literal EFT- TRACE and a DLN beginning with "81", "82" or "83". The EFT numbers for TAC begins with "521", "522", "523" or "524" and the eighth and ninth position indicates the TAC offices.
 - c. RSPCC payments are identified on master file with a 17-digit Electronic Funds Transfer (EFT) Trace number on IDRS. The Tape Edit Processor (TEP) assigns two additional leading digits to denote the SPC Code (e.g., 29 for Ogden). This makes the EFT number 17 positions for master file and IDRS research (except CC EFTPS).

Note: Refer to IRM 3.17.278-3, Field Assistance RSPCC Sites.

- (3) When the RSPCC **system is not working**, TAC GMs **must** have approval by the area analyst, through the TM, to transship payments to the appropriate SPC. Refer to *SP Center Field Office Payment Processing Addresses and Key Contacts* for the appropriate address.
- (4) **A standard of deposit for RSPCC.** The IRS is committed to a 24-hour deposit standard. It is of the utmost importance to deposit the largest amount of money in the shortest possible time frame.
- (5) To meet the 24-hour deposit standard, all payments **must** be processed on the day they were received or no later than the next business day. A payment is considered processed once it is scanned, key verified and submitted for deposit.
- (6) All payments received at the TAC must be processed using RSPCC unless the payment cannot be processed using RSPCC. Refer to the table in IRM 21.3.4.7.11.1, Overview of RSPCC Payment Processing, OR the TAC received approval to transship. Refer to IRM 21.3.4.7.11.11, RSPCC Troubleshooting.

Note: Employees are encouraged to scan payments throughout the day and not stockpile payments until the end of the day.

- (7) If the taxpayer returns to a TAC because their check has not cleared the bank, and the normal processing time frame has elapsed, follow the procedures in IRM 21.5.7, Payment Tracers, to locate the payment.

21.3.4.7.11.1
(08-02-2023)
**Overview of RSPCC
Non-Cash Payment
Processing**

- (1) Most non-cash payments received in a TAC can be processed using RSPCC; however, there are some exceptions. Do not accept payments over \$99,999,999.99. Ask the taxpayer to spread the payment over two separate checks or money orders or refer them to the electronic payment options.
- (2) The information below provides guidelines to determine when a payment can and cannot be processed using RSPCC system. For payments that cannot be processed through RSPCC, refer to:
 - a. IRM 21.3.4.7.9.2, Reviewing and Reconciling – Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns.
 - b. IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.

Note: Refer to IRM 3.17.278.10.1, Checks that CAN and CANNOT be processed through OTCnet.

Checks and other payments that can be processed using RSPCC
US Treasury Checks
Traveler's Checks
Money Orders (including Postal Money Orders)
Third-Party Checks (even if drawn on a personal account)

Checks and other payments that can be processed using RSPCC

State and Local Government Checks signed over to IRS (stamp over check with United States Treasury Stamp)

Credit Card Checks

Business Checks

Cashier's Checks

Other US Government Checks

Payroll Checks

Personal/Customer Checks

Starter Checks with preprinted name

Remittance with an invalid TIN, process the payment using RSPCC without the *

Certified Checks

Remittance for Form 1040-C, U.S. Departing Alien Income Tax Return.

Remittance for subsequent payment on an accepted Offer and Compromise. Refer to IRM 21.3.4.7.7.2, Offer in Compromise (OIC).

Remittance for Form 706 and 709 United States Estate and Generation-Skipping Transfer Tax Return payments. Scan and process as BMF using RSPCC. When processing, use the SSN and input into RSPCC in EIN format. See IRM 3.8.44-27, Master File/Non-Master File Form/Program Processing Table, for Master File/Non-Master forms, programs, MFT, transaction, and valid tax period for processing payments.

Checks and other payments that cannot be processed using RSPCC

Foreign items drawn on non-US Financial Institutions

Checks payable in non-US currency

Savings Bond Redemptions

Starter Checks with no preprinted name

Checks with missing or incomplete MICR characters

Check or money order when Form 809 receipt is issued. Refer to IRM 21.3.4.7.8, Cash Payments.

Government checks not endorsed

Remittance for a non-master file (NMF) account

Remittance for Form 2063, U.S. Departing Alien Income Tax Statement

Checks and other payments that cannot be processed using RSPCC
Remittance for an account not on Master File (e.g., W-7 application received without a primary TIN, and Form 2290 received where the taxpayer just received an EIN that has not fully posted on IDRS).
Comp checks with Form 2290
Remittance for Form 4506, Request for Copy of Tax Return. Refer to IRM 21.3.4.7.7.1, Payments Received with Form 4506.
Remittance for Form 1023, Application for Recognition of Exemption
Remittance for Offer in Compromise application fees and offer amounts. Refer to IRM 21.3.4.7.7.2, Offer in Compromise (OIC).
Frivolous checks (Checks that state: "NOT FOR DEPOSIT"- "EFT ONLY"- "FOR DISCHARGE OF DEBT" and/or "WITHOUT RECOURSE"). Forward with Form 795-A to the Frivolous Filer Unit. Refer to IRM 3.8.47.16, Frivolous Checks.

Note: Do not staple checks to posting documents. Paper clipping documents together is acceptable.

- (3) **Returns secured with payment(s).** If you secure a return where the payment was processed using RSPCC:

Note: This includes 1040 series, 1040-NR, 2290, 94X series, 706, 709, 1120, W-7 packages when the ITIN application is not for the primary taxpayer on the tax return, etc.

- a. Date stamp the form with an official IRS "Received with Remittance" date stamp.
- b. Separate the payment(s) from the tax return(s) or form(s).

Note: Refer to IRM 21.3.4.7.5.1, Posting Documents.

- c. Transship these tax returns for processing on Form 3210.
- d. Mail Form 3210 with original return(s) to the appropriate SPC based on the geographic location of the TAC office **and** the type of return secured.
- e. Refer to IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents, IRM 21.3.4.17, Form 2290, Heavy Highway Vehicle Use Tax Return, and IRM 21.3.4.19.4, Mailing Form W-7/Form W-7(SP) Packets, for additional guidance.
- f. Send all packages containing PII via a private delivery carrier (UPS or FedEx ground). See IRM 10.5.1.6.9.3, Shipping, for proper data protection procedures when shipping PII.

- (4) **Securing payments.** All un-scanned non-cash payments at the end of the day must be placed in the safe. Refer to IRM 21.3.4.7.4, Safeguarding Remittance, for guidance.

- (5) Payments must never be left unattended and must always be secured when not being handled for processing. Payments that are not stored in the safe must be stored in a designated locking file cabinet.

- (6) All un-scanned remittances from the previous day **MUST** be scanned on the next business day.

Note: If payments cannot be processed within the 24 hours standard, next business day, notation must be made on the Form 14443, RPSID Label, on the comments section, scanned by line. Refer to IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.

- (7) Payments that have been scanned and key verified must be placed in a locked cabinet.

- (8) **Large non-cash payment.** If you receive a large dollar non-cash payment of \$100,000.00 (IMF or BMF), or more, process the non-cash payment by scanning and key verifying **immediately** using RSPCC per IRM 21.3.4.7.11.6, RSPCC Scanning. Batch the large dollar payment under its own RPSID number.

Note: Batch multiple large dollar non-cash payments received during the same contact together using the same RPSID number.

- (9) **Discovered remittance.** When processing a discovered remittance, process the payment by scanning and key verifying immediately using RSPCC per IRM 21.3.4.7.11.6, RSPCC Scanning. Batch discovered remittance under its own RPSID number. Refer to IRM 21.3.4.7.11.3, Remittance Processing System Identification (RPSID) Range. If the entity information of the discovered remittance is unknown, refer to IRM 21.3.4.7.11.15, Processing Unidentified Perfect and Imperfect Payments Using RSPCC.

Note: Batch multiple discovered remittances under the one Discovered Remittance RPSID number if more than one payment was discovered at the same time.

- (10) Batch mail room perfect or imperfect remittances under its own RPSID number. Refer to IRM 21.3.4.7.11.3, Remittance Processing System Identification (RPSID) Range.
- (11) If multiple mail room perfect or imperfect remittances are received the same day, process all mail room perfect remittances using the same RPSID number, and all mail room imperfect remittances using a separate RPSID number.

Note: For more information on mail room remittances, refer to IRM 21.3.4.7.14, TAC Procedures for Handling Mail Remittances. For more information on how to process unidentified imperfect remittance refer IRM 21.3.4.7.11.15, Processing Unidentified Perfect and Imperfect Payments using RSPCC.

21.3.4.7.11.2
(10-01-2021)
**Completing Form 14443,
RPSID Label**

- (1) All payment batches that are processed using RSPCC must include Form 14443, RPSID Label.

Note: All required fields on Form 14443 must be completed by the designee completing the action.

- (2) The comment column must be used to provide an explanation of any unusual circumstances with the batch.

Example: An explanation must be added on the comments if payments are not scanned, or key verified the day received or the next business day; batch is not balanced or approved for shredding timely.

(3) Complete Form 14443 as follows for each of the RSPCC batch.

- a. **TAC location:** TAC name/identifier (e.g., Atlanta Summit).
- b. **RPSID number:** RPSID number assigned to the batch.
- c. **Received date of remittances:** Self-explanatory.

Note: For each step listed below, where the total number of non-cash remittances is recorded, a physical count of the remittances is required. Do not pull the numbers of remittances from any reports.

- d. **Scanned by:** To be completed by the employee who scanned the remittances. This entry must be completed at the time the payments are scanned. The employee's SEID, scanned date, number of remittances scanned and total dollar amount. The scanner operator will physically count the number of remittances scanned and record on the RPSID label. For scanner requirements, refer to IRM 21.3.4.7.11.6, RSPCC Scanning.
- e. **Key Verification (KV) reviewed by:** To be completed by the employee who KVs the batch of payments. The employee's SEID, KV date, number of remittances KV'ed, and total dollar amount is recorded. The KVer will physically count the number of remittances KV'ed and record on the RPSID label. If the number of remittances KV'ed is different from the number of remittances scanned, provide an explanation in the comments column. All discrepancies and reasons must be recorded. For Key Verification requirements, refer to IRM 21.3.4.7.11.8, RSPCC Key Verification (KV).

If	Then
The batch was limited key verify dollar amount only, write the approval date in the comment box.	Refer to IRM 21.3.4.7.11.9, Request for Temporary Change or Permanent Change for One Person TAC in Key Verification Requirements.
KV is completed remotely.	The ITAS at the TAC where the checks were scanned will complete this section using the SEID, KV date, and dollar amount from the "Ready for Deposit Batch Listing" report received back confirming KV was completed. They will again count the checks to ensure all checks that were scanned match the checks KV'ed.

- f. **Corrections made during KV approved by** (supervisor approval required): To be completed by manager or designee who approves the correction made during key verification to the original dollar amount, SSN/EIN and/or the name control of the payee.

Note: If this was completed remotely, the ITAS at the TAC where the checks were scanned will complete this line using the SEID, date, and explanation they were provided on why there was a correction.

- g. **Settlement date from the 215 Deposit Ticket:** Enter the "Settlement Date" found on the top of the 215 Deposit Ticket report.
- h. **Balanced by:** Completed by the manager or designee. Record the manager or designee's SEID, date the batch was balanced and total dollar amount.
- i. **Approved for shred by:** Record the manager or designee's SEID and date who approved the batch for shredding.
- j. **Shredded by:** Completed by the manager or designee who completed the shredding. Prior to shredding the remittances, the employee must physically count the number of remittances before recording on the RPSID label. Record the manager or designee's SEID, date batch shredded, number of remittances shredded, and total dollar amount of remittances shredded.

Note: DO NOT use white-out when making corrections; line through and manually write the correct information.

21.3.4.7.11.3
(03-27-2023)

**Remittance Processing
System Identification
(RPSID Range)**

- (1) The RPSID range is a six-digit number that identifies the type of payment that is being processed (Perfect, Imperfect (mail room) or Discovered Remittance). Submission Processing uses the RPSID Range to determine the Lost Opportunity Cost (LOC).
- (2) TAC RPSID Range for Perfect Remittances have been pre-assigned; refer to IRM 3.17.278-3, Field Assistance RSPCC Sites. The first three digits of the RPSID number will not change and can range from 000-489. The last three numbers are used to identify the batch number. The last three numbers can range from 000-999 and must be assigned in numerical order. The number will restart with **000** once number **999** is used.
- (3) TACs are required to maintain a record of the RPSID Ranges used for processing RSPCC payments.
- (4) Use the following RPSID ranges for payments that are received in the TAC or from the mail room that can be processed using RSPCC.
 - a. Discovered Remittance (497000 - 499999)
 - b. Mail Room Perfect Remittance (770000 - 789999)
 - c. Mail Room Imperfect Remittance (790000 - 799999)

TACs are required to maintain record of the RPSID Ranges used for processing RSPCC payments to ensure RPSID numbers are used in order and are not duplicated.

21.3.4.7.11.4
(10-01-2020)

**Review, Reconcile and
Batch RSPCC Payment**

- (1) **Review and Reconcile.** All payments, posting documents and Form 795-As must be reviewed and reconciled before creating a batch to be scanned using RSPCC. For procedures to follow to complete the review and reconcile of Form 795-A, refer to IRM 21.3.4.7.9.2, Reviewing and Reconciling – Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns, and IRM 21.3.4.7.11.1, Overview of RSPCC Payment Processing.

- (2) FA HQ recommends the review and reconciliation be completed by the employee who completes the scanning. There might be occasions where the designated scanner will not be the person completing the review and reconciliation. An example is when separation of duties does not allow the scanner to review their own work.
- (3) During the review, the employee must validate the information on the non-cash payment instrument, such as date, payable to line, dollar amount, signature, and entity information. Follow procedures outlined in IRM 21.3.4.7.11, Non-Cash Payment Processing using Remittance Strategy for Paper Check Conversion (RSPCC). If errors are found during the review, **DO NOT** use white-out when making corrections; line through and manually write the correct information.
- (4) All payments, posting documents, and Form 795-As must be reviewed and reconciled before creating a batch for scanning.
- (5) **Create the Batch.** Payments received at the TAC are batched with 1- 20 payments per batch with Form 14443, RPSID Label, assigned to the batch.
 - a. Multiple Form 795-As with the same received date can be combined into a single batch of no more than 20 payments.
 - b. If this limit on the number of payments will cause an additional batch to be created that contains only one or two payments, you can include those payments in the first batch.

Example: The TAC received 22 payments that meet RSPCC processing criteria. Since there are only 22 payments, the scanner will create one batch with all 22 payments.

- (6) All AMS generated or repository Form 795-As for non-cash payment, appropriate posting documents and remittances must be put into a sensitive envelope with Form 14443, RPSID Label, attached to the front of the envelope.

21.3.4.7.11.5
(12-08-2023)
**Formatting Data Entry
Fields**

- (1) Received Date (date payment is received):
 - a. Must be 8 numeric characters.
 - b. Must be in MMDDYYYY format.
- (2) Remittance Processing System Identification (RPSID):
 - a. Must be 6 numeric characters.
 - b. Must be valid range for your payment type.
 - c. Must have a valid combo with DPC - 000000 for DPC 03, 11, 99.
- (3) Check Amount:
 - a. Cannot be all zeros.
 - b. Must be between \$.01 - \$99,999,999.99 (the amount of the check must be less than \$100 million).
 - c. Cannot contain commas.
 - d. Enter check amount with or without a decimal point.
 - e. Without a decimal point the system assumes the last 2 digits are pennies.
- (4) Name Control:

- a. May be 2 - 4 characters.
 - b. May be in lower or upper case.
 - c. May not contain spaces or dashes.
- (5) Tax Identification Number (TIN):
 - a. SSN or EIN.
 - b. Can be entered without dashes.
 - c. Unidentified Remittance 000000001 no dashes.
- (6) MFT (Master File Transaction Code). See IRM 3.17.278.12.7(3), RSPCC RL II Input Fields:
 - a. Must be 2 characters.
 - b. Must be numeric.
- (7) Tax Period:
 - a. Must be 6 numeric characters.
 - b. Must be in YYYYMM format.
 - c. Valid values are 190001 - 209912.
 - d. For Form 706 and Form 709 use the date of death (DOD).

Example: DOD 06/20/2021 tax year should be 202106.
- (8) Amount 1, Amount 2, Amount 3 Transaction Amount:
 - a. Primary, Secondary and Tertiary.
 - b. Same format as Check Amount.
- (9) TC 1, TC 2, TC 3 (Transaction Code):
 - a. Primary, Secondary and Tertiary TC. See IRM 3.17.278.12.8(9), Formatting Data Entry Fields
 - b. Must be 3 characters.
 - c. Must be numeric.
- (10) DPC:
 - a. Must be 2 characters.
 - b. Must be numeric.
 - c. Refer to IRM 3.17.278-1, DPC Codes.

Note: DPC 99 is available for RSPCC terminal input. For more information about input fields see IRM 3.17.278.12.7, RSPCC RL II Input Fields.

21.3.4.7.11.6
(10-02-2024)
RSPCC Scanning

- (1) Know your TAC RPSID range prior to beginning the scanning process. The TAC RPSID range is pre-assigned.
- (2) For the assigned RPSID range refer to IRM 3.17.278-3, Field Assistance RSPCC Sites.
 - a. The first three digits of the RPSID number is the TAC site ID which will not change and can range from 100-489.
 - b. The last three numbers are used to identify the batch number.

Note: The last three numbers can range from 000-999 and must be assigned in numerical order.

- (3) After successfully logging into the RSPCC RL II application the operator is ready to begin entering the remittances information.

Caution: Never use the alternative link for RSPCC II application unless directed by the area analyst or FA HQ analyst.

- (4) From the RSPCC RL II Home Page, select the **“Payment Entry”** button.
- (5) On the Payment Entry Menu, the operator will select the **“New Batch”** button. This starts a new batch and allows the operator to input the check information for processing.
 - a. This starts a new batch at the first payment entry screen.
 - b. Batches cannot be created without at least one payment saved.
- (6) Input the Received Date from the payment source document (MMDDYYYY) and RPSID number from Form 14443, RPSID Label.

Note: Both numbers will carry through on the rest of that batch.

- (7) Input the identified field needed to process the payment from the source document and payment, not from Form 795-A or the screen. Refer to IRM 21.3.4.7.11.5, Formatting Data Entry Fields.
- (8) The operator will then choose if the remittances will be processed as a **Single, Multi, Split or Multi/Split** payment.
 - a. Single Payment – one payment to one transaction
 - b. Multi Payment – more than one payment to one transaction
 - c. Split payment – one payment applied to more than one transaction or taxpayer
 - d. Multi/Split Payment – more than one payment to more than one transaction
- (9) Each payment input consists of a remittance and transaction section on the RSPCC system.
 - a. In the single mode, both sections are available on the same page view.
 - b. In a Multi/Split mode the remittances and transaction sections are displayed on separate pages.
- (10) Select the **“Scan Check”** button to activate the scanner. A green light on the scanner indicates that it is ready to receive checks.
 - a. The payment is placed in the RSPCC scanner with the Magnetic Ink Character Recognition (MICR) line of the check face up, aligned with the right side of the scanner.
 - b. Gently push the payment forward to allow the scanner to grasp the payment.
 - c. The scanner will automatically flip the payment and scan the back.
 - d. The payment image will appear on the screen.
 - e. Ensure the payment image is readable and that the payment image on the screen matches the check that was scanned.

Note: The MICR line is the bank routing number, account, and check number found on the bottom of the check.

- (11) If a pre-printed document with a barcode is present with a payment; select the **“Scan Barcode”** button. When the 2D barcode is configured for RSPCC Scanning.
- The Name Control, SSN, MFT, Tax Period, and TC will automatically populate on the RSPCC input screen.
 - The dollar amount must be entered manually.
 - The employee will still be required to verify the data that was entered by the 2D scanner from the 2D barcode from the taxpayer’s posting document.

Note: The 2D scanner is used for scanning payments when the 2D barcode is available with the taxpayer’s posting document. The 2D scanner is NOT to be used in Key Verification (KV). For additional information about 2D Bar Code Procedures, refer to IRM 5.19.16.4.2.1, 2D Bar Code Procedures.

- (12) When encountering scanner errors, operator re-scans the check once or twice. The **“Clear Scanner”** button releases the check and clears the captured code line and image, allowing the operator to re-scan the check. Examples of scanning errors:
- Image of the check is skewed. This type of error requires manual visual inspection and correction (RSPCC may not display an error message). The operator re-scans the check if a potential problem exists with the image.
 - The MICR line is displayed in red. Immediately correct it.
 - The MICR does not appear continue to process the payment. When you select “save payment” or “next payment” the system will allow you to manually input the MICR line.

Troubleshooting Options:
For trouble shooting see the <i>RSPCC Troubleshooting Guidel.</i>
When the scanner cannot read any or all the MICR code line and the failure persist, consult your manager or designee to determine the next step.

Note: If the payment cannot be scanned through RSPCC, refer to IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.

- (13) To correct the MICR line code, the entry operator types over the special character example “?” with the valid numerical value (e.g., “5”) or MICR symbol with the correct code. Each of the symbols that are before and after the routing number, account number, and check number represents either a “T”, “O”, “A”, or “D”. See IRM 3.17.278-4, MICR Line Symbols.

Note: Input MICR line information in the same order as notated on the check or money order.

- (14) Once the operator has corrected the MICR Line, they will continue to input the payment information. The completed RSPCC batch will be systemically forwarded to allow the Supervisor User to review, approve or reject the MICR line entry.
- (15) Input the fields needed to process a payment. See IRM 21.3.4.7.11.5, Formatting Data Entry Fields.
- (16) Ensure that the **“Check Amount”** field and the **“Primary Transaction Amount”** field are the same amount, and that they match the taxpayer check.
- (17) If the check written amount and numeric amount does not match, see IRM 3.8.45.5.5, Money Amounts.
- (18) The RSPCC system scans the payment and imprints **“Electronically Presented”** on the front or back of the remittance (check or money order). This is called franking a payment. Manually stamp or hand write **“Electronically Presented”** on the payment if the **“Electronically Presented”** does not appear, is very light, or the scanner is out of ink. The stamp needs to be placed in a location that does not interfere with the dollar amount, the financial institution information, or the signature.

Note: If the imprint “Electronically Presented” is not legible, replace the scanner ink cartridge.

- (19)

The operator inputting the batch visually verifies:
All checks are scanned properly
The entire front of the check image is visible on the screen
The dollar amount is legible before scanning the next check or signing out of the batch

When all payments for a batch have been scanned, click on **“Finish”** to close the batch.

- (20) Once the operator has clicked **“Finish”** to close the batch, they will have the option of either printing the **Batch Listing**, **Completing the Batch**, or **Editing the Batch** using the following icons:
 - List Payment - to edit the batch
 - Print - print the batch listing
 - Print and Complete – print the batch listing and the batch processes to the next status (Ready for KV or Approval)
 - Complete – the batch will process to the next status (Ready for KV or Approval)
- (21) If you need to correct an error or delete a payment, click **“List Payment”** and navigate within the list payment screen to correct or delete the payment. You must now click on **“Finish”** again to close the batch.
- (22) To complete the batch, select the **“Print and Complete”**. This completes the batch and prints the Batch List.
 - a. The Batch List report shows all transactions included in the batch.

- b. The report consists of the detail and summary pages and changes the status of the batch to **Ready for Key Verification** printed after clicking **“Complete Batch”**.
 - c. See IRM 3.17.278-7, RSPCC Batch Listing.
- (23) If there was a MICR Line correction or Duplicate check issues during the processing of the batch, the batch goes to **Awaiting Approval** status. The supervisor or designee must approve the batch before it goes to Ready for Key Verification.
- (24) The person completing the scanning will notify the supervisor or designee immediately that the batch is in Awaiting Approval status so that this is completed. The batch will not go to “Ready for Key Verification” until this is completed.
- (25) If you have check(s) listed on a Form 795-A that cannot be scanned, see IRM 21.3.4.7.11.11, RSPCC Troubleshooting, and IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.
- (26) Once the batch of payments are scanned and the **Ready for Key Verification** batch listing has printed, the scanner:
 - a. Manually recounts the payments and reconciles the number of payments against the number of payments identified on the “Ready for Key Verification” batch listing and Form 795-A.
 - b. Manually totals the dollar amounts from each payment and matches the total dollar amount against the amount listed on the “Ready for Key Verification” batch listing and Form 795-A.

If there are any discrepancies with the total number of payments or the total dollar amounts, the scanner must determine why, take any corrective actions necessary, and notate the reason and actions taken on the Form 14443, RPSID Label.

Note: DO NOT use white-out, line through and manually write the correct information.

- (27) Complete the Scanned by line of Form 14443 per IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.
- (28) Compile the following for the Key Verifier:
 - a. Form 14443, RPSID Label, with all required field completed by the scanner printed batch listing “Ready for Key Verification”
 - b. Form 795-As with reviewer’s initials or “1 person in TAC” in the reviewer initial box
 - c. Posting documents
 - d. Payments
 - e. RSPCC batch listing “Ready for Key Verification”
 - f. RSPCC batch listing “Awaiting Approval” if corrections are made to MICR Line or Duplicate check during scanning.
- (29) The Key Verifier will:
 - a. Review copy of Form 795-A with the reviewer’s initials or “1 person in TAC” in the reviewer’s initial box.

- b. Manually recount the payments and manually total the payments against the Ready for Key Verification batch listing.
 - c. The Key Verifier will KV the dollar amount only from the check image and Form 795-A.
 - d. Refer to IRM 21.3.4.7.11.9, Request for Temporary Change or Permanent Change for One-Person TACs in Key Verification Requirements, for additional information.
- (30) Next step of the process is key verification, provide completed batch to quality reviewer for Key Verification.
- (31) Manually recount the payments and manually total the payments against the Ready for Deposit batch listing.
- (32) Complete the Key Verification(KV) by line of Form 14443 per IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.

21.3.4.7.11.7
(10-01-2020)
**MICRS Line
Approval/Duplicate
Check Approval**

- (1) The supervisor or designee will log on to RSPCC.
- 1. From the front page select the **Batch Management** button.
 - 2. Select the **“Awaiting Approval”** button.
 - 3. Review and make approvals on the batch before it goes to **Ready for KV**.

Note: The approval official will be unable to perform Key Verification on the batch that contained the MICR correction.

Review MICR Line Approval:
Approve – Promotes the check to the Saved status and then displays the Check Approval List page.
Delete – Deletes the payment containing the check and then displays the Check Approval List page.
Check Detail – Displays the Check Detail page for the currently displayed check.

- (2) If the MICR Line/Duplicate can't be approved, the payment will be removed from the batch. The approval must:
- a. Update the Form 14443 and initial the changes.
 - b. Update Form 795-A to accurately reflect the total checks and total dollar amount of the batch.
 - c. Ensure that the removed payment is listed on Form 795-A to be trans-shipped.
 - d. Write an explanation on Form 795-A in the comments section why the SPC must manually process the franked check.
- Example:** “Franked check could not process via RSPCC” - MICR Line/Duplicate Check
- e. Unfrank the payment by lining through “Electronically Presented” clearly in black ink.
 - f. Follow procedures in IRM 21.3.4.7.9, Form 795-A, Remittance and Return Report, and IRM 21.3.4.7.9.3, Supplemental Form 795-A.

21.3.4.7.11.8

(10-01-2020)

RSPCC Key Verification (KV)

- (3) Once the approval is completed the manager or designee must print the "Ready for Key verification" batch listing.
- (4) Next step of the process is key verification, provide completed batch to quality reviewer for Key Verification.

- (1) The operators perform quality review on payments through an electronic method called Key Verification (KV). All batches must be Key Verified before they can be transmitted to Treasury/FS for deposit.
- (2) After successfully logging into RSPCC RL II application, the operator is ready to begin key verification.
- (3) To KV a batch the operator selects the "**Key Verification**" tab from the RSPCC home page. This will display a list of all available batches that are "**Ready for Key Verification**".

Note: RSPCC users cannot "Key Verify" their own work if they have either scanned or approved the payment.

- (4) In groups where the manager is responsible for more than one TAC site (Parent/Child relationship), users with supervisor access to KV may be designated to work from one of their other TAC sites.
- (5) Once the batch is selected, the status will change to "**In Key Verification**".
- (6) There are two types of KV views depending on the type of payments:
 - a. The single payment KV process view; remittance, and transaction information on the same screen.
 - b. The multi/split KV process view, remittance and transaction information in different pages.

Note: Payments are KV'ed in the order they were scanned.

- (7) The operator will take the physical payment and posting document and enter the information directly from the payment and posting document.
- (8) The operator will enter the data for each payment field selected for KV into the KV edit pages. Only the following fields are required to be KV'ed:
 - a. Check amount: Enter payment amounts from the physical check or money order.

Note: You do not need to enter zeros (0) after the decimal point as the system will add them. For amounts with cents, enter all digits with or without the decimal point and RSPCC will add the decimal.

- b. Name Control - enter name control from the posting document.
- c. TIN - enter the TIN listed on Form 795-A.

Note: You do not have to enter dashes in the TIN field as the RSPCC system will enter them based on the MFT code.

- d. MFT
- e. Tax Period
- f. Transaction Amount 1
- g. Transaction Code 1

(9) When 2D Barcode scanner was used when the payment was scanned, only the dollar amount is to be entered for key verification. For additional information about 2D Bar Code procedures, refer to IRM 5.19.16.4.2.1, 2D Bar Code Procedures.

(10) The operator will correct any errors encountered during KV.

Note: Fields that are pre-populated can be edited by the KV'er if the information is not correct.

(11) When corrections are made during key verification to the original dollar (\$) amount **or** SSN/EIN and name control, the batch will require Supervisor Approval before it goes to deposit. Refer to IRM 21.3.4.7.11.10, Dollar Amount Approval/SSN/EIN and Name Control Approval.

(12) When a payment is deleted from the batch during Key Verification, Supervisor Approval is required before the batch goes to deposit. The supervisor approval must:

a. Update Form 14443, RPSID Label, and initial the changes.

Note: DO NOT use white-out.

b. Update Form 795-A to accurately reflect the total checks and total dollar amount of the batch.

c. Ensure that the removed payment is listed on Form 795-A to be trans-shipped.

d. Write an explanation on Form 795-A in the comments section why the SPC must manually process the franked check.

Example: "Franked check could not be processed via RSPCC" - MICR Line/Duplicate Check.

e. Unfrank the payment by lining through "Electronically Presented" clearly in black ink.

f. Follow procedures in IRM 21.3.4.7.9, Form 795-A, Remittance and Return Report, and IRM 21.3.4.7.9.3, Supplemental Form 795-A.

(13) When the last payment in the batch is displayed, the **"Finish"** button is enabled. After entering all the KV data in the current item, the operator selects the **"Finish"** button, and the system performs additional validation for the payments in the batch, and then saves the data. Upon completion of the KV process, the batch will be changed to **"Ready for Deposit"** status. If there are no issues, the batch will then be sent to **"Transmitting for Deposit"**. If it did not fail during transmit, the batch will process to **"Ready for Deposit"** and be sent to OTCnet.

(14) The RSPCC Batch Payment List is displayed after a batch is completed for KV. The report displays the batch status at the time it was requested. Any changes made during KV will be reflected on this report.

(15) Select the **"Print"** button on the menu bar to print the "Ready for Deposit" list.

(16) Once the batch of payments is key verified and the "Ready for Deposit" batch listing printed, the key verifier:

a. Manually recount the payments and reconcile the number of payments against the number of payments identified on the "Ready for Deposit" batch listing and Form 795-A.

- b. Manually total the dollar amounts from each payment and match the total dollar amount against the amount listed on the “Ready for Deposit” batch listing and Form 795-A.
- c. If there are any discrepancies with the total number of payments or the total dollar amounts, the key verifier must determine why, take any corrective actions necessary, and notate the reason and actions taken on the Form 14443, RPSID Label.

Exception: See the Note in (17) below when a batch of payments is key verified remotely by an employee in another TAC.

- (17) Complete the Key Verified by line on Form 14443 per IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.

Note: When key verification is completed remotely, the key verification field is completed by the employee at the TAC where the checks were received and scanned. The employee’s SEID (who KV’d the batch), key verification date, number of remittances KV’d and total dollar amount are recorded. The employee at the TAC where the checks were scanned counts the checks again to ensure all checks that were scanned match the checks KV’d. If the number of remittances KV’d is different from the number of remittances scanned, provide an explanation in the column for comments. All discrepancies and reasons must be recorded.

- (18) Compile the following for the retention file:

- a. Form 14443, RPSID Label, with all required fields completed.
- b. Printed batch listing “Ready for Deposit” (use “Sent for Deposit” or “Acknowledged” report if the “Ready for Deposit” report cannot be printed).
- c. Form 795-As with reviewer’s initials or “1 person in TAC” in the reviewer initial box.
- d. Posting documents
- e. Payments
- f. RSPCC batch listing “Ready for Key Verification”.
- g. RSPCC batch listing “Awaiting Approval” if corrections are made to MICR Line or Duplicate check during scanning.
- h. RSPCC batch listing “Awaiting KV Approval” if corrections are made to original dollar amount **OR** SSN/EIN and name control during key verification.

- (19) File the complete batch in a locked cabinet, for the next step of balancing. Refer to IRM 21.3.4.7.11.12, RSPCC Balancing.

Note: Refer to IRM 21.3.4.7.11.14, RSPCC Retention File.

21.3.4.7.11.9
(02-27-2017)
**Request for Temporary
Change or Permanent
Change for One-Person
TACs in Key Verification
Requirements**

- (1) For TACs with one employee, the GM has an option to request limited key verification to be completed by another office within the group, parent/child relationship.
- (2) **Requesting approval for limited key verification to dollar amount only.** In TACs with one employee, the GM can request a deviation for limiting key verification to dollar amount only. The deviation can be granted on a temporary or permanent basis. **A permanent deviation** request for limiting key verification to dollar amount only can be requested when the Authorized Staffing Pattern (ASP) is one (1).

- (3) **A temporary deviation** request for limiting key verification to dollar amount only can be requested when staffing falls below two (2) employees.
- (4) An approval for permanent or temporary change to key verification will exclude the TAC from completing key verification of all fields as required per IRM 21.3.4.7.11.8, RSPCC Key Verification (KV).
- (5) The GM will make the request for a “permanent or temporary” change in key verification in an email to the TM with a copy to the area remittance analyst and the headquarters remittance analyst. The request must include the following information:
 - a. Reason(s) for permanent or temporary change to limit key verification to dollar amount only.
 - b. Effective date(s) for the permanent or temporary request.
 - c. For temporary deviations, include the expected date for restoration of full key verification.

Note: The temporary deviation for limited key verification cannot last longer than one fiscal year.

- (6) The TM will reply via email of their approval/disapproval to the request for temporary or permanent deviation in Key Verification.
- (7) A copy of the TM email approved request for change in temporary and permanent key verification to dollar amount only must be:
 - a. Printed
 - b. Associated with the limited for key verification batch(es) or in Folders/ Envelopes (must be contained, cannot be loose in a drawer or box).
 - c. Properly marked “Deviation for Limited Key Verification”.

Note: Temporary change to key verification can only be approved for TACs with one employee when a parent/child TAC completes the key verification.

- (8) **How to Key Verify for TACs with Approval for Temporary Change or Permanent Change in Key Verification Requirements.** The remote TAC:
 - a. Has a copy of Form 795-A.
 - b. Key verifies the dollar amount only from the check image and Form 795-A.
 - c. Provides the batch listing “Ready for Deposit” to the original office when KVing is completed.
 - d. If supervisor approval is required at any step of the process, a copy of the batch listing “Waiting Supervisor Approval”.
- (9) The office which took the payments:
 - a. Prints and associates the “Ready for Deposit” batch listing.
 - b. Manually recounts the payments and reconciles the number of payments against the number of entries on the “Ready for Deposit” batch listing and Form 795-A.
 - c. Manually totals the dollar amounts from each payment and matches the total dollar amount against the “Ready for Deposit” batch listing and Form 795-A.

- d. Determines if there are any discrepancies with the total number of payments or the total dollar amounts. Determines reason why, takes any corrective actions necessary and notates the reason and actions taken on the Form 795-A.
 - e. Completes the Key Verified by line of Form 14443, per IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.
 - f. Updates Form 14443, "Correction made during KV approval by" line if supervisory approval is required.
- (10) The office which took the payment will compile the following for the retention file:
- a. Form 14443, RPSID Label, with all required fields completed.
 - b. Printed batch listing "Ready for Deposit".
 - c. Form 795-As
 - d. Posting documents
 - e. Payments
 - f. RSPCC batch listing "Ready for Key Verification".
 - g. RSPCC batch listing "Awaiting Supervisor Approval" if corrections are made during key verification.
- (11) File the complete batch in a locked cabinet, for the next step of balancing. Refer to IRM 21.3.4.7.11.12, RSPCC Balancing.

21.3.4.7.11.10
(12-01-2023)
**Dollar Amount
Approval/SSN/EIN and
Name Control Approval**

- (1) If corrections are made during key verification to the original \$ amount **OR** SSN/EIN and name control, the batch will move to "**Awaiting Supervisor Approval**" status once the key verifier (operator) completes key verification of the batch.
- (2) Manager or designee will be required to verify the correction(s) made by the key verifier (operator) before approving the batch for deposit. The approver can approve the change or delete the payment from the batch if the change is not correct.
- (3) Manager or designee will update correction made during KV approval by (Supervisor Approval) section of Form 14443. Refer to IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.
- (4) After the batch is approved on the RSPCC system by the GM or designee the batch status will move to Ready for Deposit.
- (5) Manager or designee will be required to print the batch listing "Ready for Deposit" to be associated with the batch.
- (6) The batch listing "Ready for Deposit" provides the original entries made by the scanner and correction made by the key verifier.

Note: All corrections made by the key verifier and supervisor approval are now identified on the new batch listing Ready for Deposit.

21.3.4.7.11.11
(10-02-2024)

RSPCC Troubleshooting

- (1) Whenever the RSPCC **system is not working due to software or hardware scanner issue**, refer to the trouble shooting job aids:

- *RSPCC Scanner Installation User Manual*
- *RSPCC Troubleshooting Guide*

If the issue cannot be resolved refer to IRM 21.3.4.7.11.11.1, RSPCC Issue Logs.

- (2) TAC managers **must** have approval by the area remittance analyst to transship payment(s) to the *SP Center Field Office Payment Processing Addresses and Key Contacts*.
- (3) If you have a payment listed on a Form 795-A that cannot be scanned, see table below for transshipment rule.

If	Then
Single payment cannot be processed due to technical issue.	<ol style="list-style-type: none"> 1. Transship payment(s). 2. Follow procedures in IRM 21.3.4.7.9.2, Reviewing and Reconciling - Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns and IRM 21.3.4.7.9.3, Supplemental Form 795-A.
A complete batch of payments cannot be processed due to technical issue.	<p>Submit an IRWorks Ticket for RSPCC technical assistance and include the following:</p> <ol style="list-style-type: none"> a. State the problem and/or error message and include the info below (if available). <ul style="list-style-type: none"> • RPSID • Batch ID • Number of checks • Check amount • Site <p>The RSPCC Team will provide technical assistance within 24 hours. Do not transship the batch of payments unless approved by the area remittance analyst.</p>

If	Then
A scanned payment in a batch cannot be processed because of the check image .	<ol style="list-style-type: none"> Payment is to be deleted from the batch. Update Form 14443, RPSID Label, and initial the changes. Update Form 795-A to accurately reflect the total checks and total dollar amount of the batch. Ensure that the removed payment is listed on Form 795-A to be transshipped. Write an explanation on Form 795-A in the comments section for reason the SPC Field Office Payment Processing must manually process the franked check. Example: "Could not process franked check via RSPCC due to check image issue." Unfrank the payment by lining through "Electronically Presented" clearly in black ink. Follow procedures in IRM 21.3.4.7.9, Form 795-A, Remittance and Return Report, and IRM 21.3.4.7.9.3, Supplemental Form 795-A.
A scanned payment in a batch cannot be processed because of a MICR line error .	Follow IRM 21.3.4.7.11.7, MICRS Line Approval/Duplicate Check Approval. If issue cannot be resolved, contact the GM or designee, or if they are unavailable, contact the area remittance analyst for assistance.

Caution: If a payment or a batch of work is transshipped because scanned checks **cannot** be processed electronically, it is critical for the GM or designee to access RSPCC RL II, open the batch and DELETE the transshipped payment. This is to ensure the check is not processed twice.

- (4) Form 5919, Teller's Error Advice, will be issued and the franked payment will be returned to the TAC manager IF the franked check is sent to SPC for processing and/or Form 795-A does not include a written explanation. Franked checks that are marked "Electronically Presented" may not be physically deposited.

21.3.4.7.11.11.1
(10-19-2022)
RSPCC Issue Logs

- (1) The current year RSPCC Issue Logs are located on the Remittance Share-Point site and must be completed when the TAC experiences a software or hardware problem with the RSPCC scanner.
- (2) Complete the RSPCC Scanner Issue Log using the following chart:

Column:	Entry:
(Column A) TAC	Enter the name of the TAC.
(Column B) Date	Enter the date the problem was entered on the log.
(Column C) Enter the bar code or serial number of the malfunctioning scanner.	Scanner bar code or serial number is located on the side or bottom of scanner.
(Column D) Type of Scanner.	Enter RDM or Canon.
(Column E) Enter problem encountered with the scanner.	Enter details of scanner malfunctioning (e.g., check is not scanning).
(Column F) Enter IRWorks Ticket Number or RMA Number if scanner was returned to vendor for repair.	If ticket opened, enter Service Desk Ticket Number, example of format: SD00XXXXXX (X represents numeric characters) or RMA Number provided by vendor.
(Column G) When sent to the vendor for repair, did the TAC receive scanner back within 7 to 10 business days?	Answer Yes or No.
(Column H) Did you continue to have problems with scanner after it was repaired by the vendor?	Yes or No. If Yes, enter a brief explanation of problem(s) TAC encountered after scanner was repaired and returned to TAC.
(Column I) What was the final resolution?	Enter final resolution (e.g., new scanner, troubleshooting fixed issue, software updated).
Column J) Was the defective scanner returned?	Yes or No. If yes, also enter ticket number for return of equipment.
(Column K) Comments	Enter comments on scanner performance.

21.3.4.7.11.12
(10-01-2020)
RSPCC Balancing

- (1) All RSPCC batch of remittance, scanned batches **MUST** be balanced no later than three (3) business days from the date the batch was key verified.
- (2) The GM or authorized designee MUST balance using the following:
 - a. **End of Day (EOD) report** of the date the batch was scanned.
 - b. **215 Deposit Ticket report** of the next business date after the batch was key verified and sent for deposit.

Note: See IRM 3.17.278-6, RSPCC End of Day Report, and IRM 3.17.278-9, OTCnet-OTC ELVIS 215 Report.

- (3) The EOD Report has two parts:
 - a. Batch listing
 - b. Operator listing
- (4) The 215 Deposit Ticket report displays the information by area and by SEID in numerical order and then alphabetical order.
- (5) To balance using:
 - a. Printed copy of 215 Deposit Ticket Report of the next business day after the batch is key verified and sent for deposit.
 - b. Printed the EOD Report of the date the batch was scanned.

Note: RSPCC HQ recommends that the EOD Report be ordered at the beginning of each business day for the previous day scanned payments for balancing purposes. If the batch of payments was key verified after the EOD report is requested, manager or designee must request the EOD report again the next day.

Example: The batch was scanned on Monday, key verified on Tuesday. On Wednesday, the TAC will need to request the EOD report again for Monday (date the batch was scanned) to verify the batches of payment are in "Acknowledge", "Sent for Deposit" or "Transmitting for Deposit" and in some case status.

- c. Identify your site's batch(es) by the Operator SEID and Transaction Date (scanned date) on the 215 Deposit Ticket report. See IRM 3.17.278-9, OTCnet-OTC ELVIS 215 Report.
- d. Find the same Operator per SEID and date on the EOD report Operator Listing. See IRM 3.17.278-6, RSPCC End of Day Report.
- e. Compare the Summary Count and Summary Amount on the 215 Deposit Ticket report with the Check Count and Amount on the EOD report Operator Listing.

Note: For additional information, refer to IRM 21.3.4.7.11.12.1, RSPCC End of Day Report, and IRM 21.3.4.7.11.12.2, 215 Deposit Ticket.

- (6) Batches that should not be on the 215 Deposit Ticket will show in one of these statuses on the EOD Report:
 - a. In Data Entry
 - b. Awaiting Approval
 - c. Ready for KV
 - d. In Key Verification
 - e. Awaiting KV approval
 - f. Ready for Deposit
 - g. Fail to Transmit
 - h. Fail During Transmit

Note: The GM must contact the area remittance analyst when a batch that was scanned and key verified the previous day and is showing on the EOD report in "Transmitting for Deposit", "Sent for Deposit", or "Acknowledged", but not listed on the 215 Deposit Ticket report.

- (7) **Balanced.** After comparing the two reports (EOD and 215 Deposit Ticket reports), if no differences exist for any operator by SEID with the check count and dollar amount totals, the site has balanced.

Note: Update Form 14443, Balanced by line. Refer to IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.

- (8) If there is a difference from the EOD report check count and dollar amount as compared to the 215 Deposit Ticket Summary check count and dollar amount, notate the difference on the EOD report.
- Locate the employee's SEID with the difference on the EOD report (batch listing) and on the operator's listing part of the EOD report.
 - Notate difference per employee per check count and amount and verify the date.
 - Determine which batches did not go to deposit on the EOD report batch listing per the SEID according to the check count and amount on the 215 Deposit Ticket Report.
 - Batches listed on the EOD report but not listed on the 215 Deposit Ticket report will need to be identified since they have not been sent for deposit. The batches will be matched against future 215 Deposit Tickets.

Note: The 215 Deposit Ticket report provides a summary total by operator SEID and transaction date for batches that went to deposit. If information on the EOD Report (Operator Listing) by operator SEID (checks count and dollar amount) **do not match** with the information on the 215 Deposit Ticket, you will need to add the dollar amount and check number for only those batches with "Acknowledgement" status to balance. Sometimes batches with "Ready for Deposit", "Transmitting for Deposit" and "Sent for Deposit" status will be listed on the 215 Deposit Ticket Report.

- (9) If there are batches not on the current 215 Deposit Ticket report, then it must be verified that they are on the next business day 215 Deposit Ticket report and this is notated on the Form 14443 per IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.
- (10) When there is a discrepancy, the GM or designee will determine which checks were not deposited and what corrective action is needed **ASAP**.
- (11) The GM or designee is responsible for re-starting the batch for deposit and monitoring the status to ensure that the batch is retransmitted for deposit, if payments are not posted or deposited and if batches are in "Failed to Transmit" or "Failed During Transmit" status.

Note: Do not attempt to transship batches for manual processing without the consent of the RSPCC HQ analyst when they are still in the RSPCC workflow (Ready for Deposit, Sent for Deposit and Transmitting for Deposit).

- (12) Update the Form 14443, Balance by section. Refer to IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.

21.3.4.7.11.12.1
(10-01-2017)
**RSPCC End of Day
(EOD) Report**

- (1) The GM or designee with RSPCC Supervisor system role can order the EOD using Batch Management in RSPCC.
- (2) The EOD Report allows the GM to monitor payments on a daily basis.
- (3) The EOD Report must be ordered each day for the previous day.
- (4) The EOD Report can be ordered at any time and provides an overview of that day's work.

Note: It is recommended the EOD Report be ordered each morning before any batch of work is scanned or key verified. See IRM 3.17.278-6, RSPCC End of Day Report.

- (5) For complete details of how to order and read the EOD report refer to IRM 3.17.278.12.19.1, RSPCC End of Day Report.
- (6) **Failed Batches.** Batches that failed to process through the OTCnet are systemically placed in the following states on the EOD Report.

1. **Failed During Transmit**
2. **Failed to Transmit**

Any batch that "**Failed During Transmit**" or "**Failed to Transmit**" will NOT be on the 215 Deposit Ticket.

- (7) For a first-time failure you are **required** to re-transmit the batch for deposit.
- (8) Once the batch is re-transmitted for the deposit, you must monitor the state of the batch to ensure the batch state is acknowledged.
- (9) After re-transmittal, if the batch status is "**Failed to Transmit**" or "**Failed During Transmit**" again the GM will email the RSPCC Team at the following link *TS:CAS:SP:ATP:EP:SPCC@irs.gov* with a copy to the area remittance analyst. The email must provide the required batch information IRM 21.3.4.7.11.11, RSPCC Troubleshooting.
- (10) **Stalled Batches.** Batches that were systemically stalled in the RSPCC workflow can be in one of the following status:
 1. **Ready for Deposit**
 2. **Transmitting for Deposit**

The status will be displayed on the EOD report. When this occurs the Ready for Deposit batches did not go to OTCnet for deposit and will not be on the 215 Deposit Ticket. The Transmitting for Deposit batch must be verified on the 215 Deposit Ticket report to determine if the batch went deposit.
- (11) Check the batch for the payment status. The payment status will change when the Deposit Ticket is posted in RSPCC from **Key Verified** to "posted" or "deposited". Batches that are re-started will be on the next business day Deposit Ticket.
- (12) Email the RSPCC Team at the following link *TS: CAS:SP:ATP:EP:RSPCC@irs.gov* with a copy to the area remittance analyst. The email must provide the required batch information per IRM 21.3.4.7.11.11, RSPCC Troubleshooting.

- (13) The team will provide instructions to re-start the batch for deposit. To check payment status of that batch and see if payments were “Posted” or “Deposited”, perform the following steps:

1. From the RSPCC Home Page select “**Transmitting for Deposited Batch State**”.
2. Select the batch you need to check payment status.
3. Select “**List the payment in this batch**” button.
4. Payment status should be “**Posted**” or “**Deposited**”.

Note: Do Not attempt to transship batches for manual processing without the consent of the FA HQ RSPCC analyst when they are still in the RSPCC workflow (Ready for Deposit, Transmitting for Deposit and Sent for Deposit).

21.3.4.7.11.12.2
(10-01-2017)
215 Deposit Ticket

- (1) The 215 Deposit Ticket report is the Official Deposit report for RSPCC.
- (2) The 215 Deposit Ticket report is used to ensure that all scanned batches went to deposit.
- (3) An email containing copies of the 215 Deposit Ticket report will be forwarded daily after 9:30 a.m. EST to a distribution listing. If you did not receive a copy of the 215 Deposit Ticket report or you need to add your name to the distribution listing, GM is to contact your area remittance analyst.
- (4) The Deposit Date of the 215 Deposit Ticket report is the next business day after the scan date. The 215 Deposit Ticket report must be:
 1. Printed.
 2. Associated with batch(es) that were scanned and sent for deposit the previous business day.
- (5) The TAC GM or designees are required to update Form 14443 with the batch 215 Deposit Ticket date (Settlement Date) found at the top right side of the report. Refer to IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.
- (6) The 215 Deposit Ticket report lists information by SEID, Transaction Date (same as scanned date), Summary Count (same as check count) and Summary Amount (same as batch total). See IRM 3.17.278-9, OTCnet-OTC ELVIS 215 Report.
- (7) The 215 Deposit Ticket report displays the following:
 - a. 215 Deposit Ticket Date – Settlement date
 - b. Deposit Ticket Number
 - c. Cashier ID – SEID of operator who scanned the batch in numerical order then in alphabetical order
 - d. Transaction Date – The date the batch was scanned (can be more than one scanned day for the same Cashier SEID)
 - e. Summary Count – Number of checks sent to OTCnet by Cashier SEID and transaction date
 - f. Summary Amount – Dollar amount of funds sent to FA by Cashier SEID and transaction date

See IRM 3.17.278-9, OTCnet-OTC ELVIS 215 Report.

21.3.4.7.11.13
(01-04-2017)
**Reconciliation Report
and Shredding**

- (1) The Reconciliation Report is generated through the RSPCC system. This report is distributed each day by 12:30 p.m. EST to a specific distribution list through Outlook. Refer to IRM 3.17.278-5, Reconciliation Report.
- (2) The Reconciliation Report provides a summary of the deposit and batch activities that has not been deleted from the RSPCC database.
- (3) The Reconciliation Report is divided in two parts:
 1. **Deposit Ticket Summary.** Provides a summary of the deposits in their different states and it is used to determine when to shred. Refer to IRM 21.3.4.7.11.13.1, Reconciliation Report, Deposit Ticket Summary and Shredding.
 2. **Batch Listing.** Contains batches that have not been deleted from the RSPCC database and have not been associated with a Deposit Ticket. Refer to IRM 21.3.4.7.11.13.2, Reconciliation Report/Batch Listing.

21.3.4.7.11.13.1
(10-02-2024)
**Reconciliation Report,
Deposit Ticket Summary
and Shredding**

- (1) **Reconciliation Report / Deposit Ticket Summary** section provides information about the 215 Deposit Ticket report.
- (2) The TAC GM (or designee) must verify the state of the Deposit Ticket for the batch on the Reconciliation Report (Deposit Ticket Summary) prior to authorizing the payment for shredding. Refer to IRM 3.17.278.12.17(4), RSPCC Deposits, for the Deposit Ticket State definitions.
- (3) Reconciliation Report is emailed to the manager daily. Manager (or designee) can authorize the batch of checks for shredding.
- (4) **Approved for shredding:** The TAC GM (or designee) uses the reconciliation report to approve a batch of payments for shredding before payments are shredded.
 - a. Once the batch 215 Deposit Ticket Date (settlement date) noted on Form 14443 is more than 60 days but less than 90 days older than the current date **AND**
 - b. The batch 215 Deposit Ticket date (settlement date) is no longer on the Reconciliation Report /Deposit Ticket Summary, then *and only then*, a batch can be approved for shredding and payments shredded.
- (5) Once the batch is approved for shredding, update the "Approved for Shred by" on Form 14443. Refer to IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.

Example: Today is July 15; the settlement date listed on Form 14443 is May 10. The settlement date of May 10 is more than 60 days but less than 90 days from today **AND** is no longer on the Reconciliation Report Deposit Ticket Summary. Manager or designee **can** authorize the batch of remittance for shredding.

Example: Today is July 15; the settlement date listed on Form 14443 is May 10. The deposit ticket date of May 10 is more than 60 days but less than 90 days from today **AND** is still on the Reconciliation Report (Deposit Ticket Summary). Manager or designee would **not** authorize the batch of remittance for shredding.

- (6) **Shredding payment(s):** Shred the payment and posting documents once the batch is approved for shredding. See IRM 10.5.1.6.10, Disposition and Destruction.
- (7) At least once a month, within 30 days from the batch of payments being approved for shredding date, the TAC GM or designee must:
 - a. Manually recount the payments and reconcile the number of payments against the number of entries on the Ready for Deposit batch listing and Form 795-A.
 - b. Manually total the dollar amounts from each payment and match the total dollar amount against the Ready for Deposit batch listing and Form 795-A.
 - c. If there are any discrepancies with the total number of payments or the total dollar amounts, determine why, take any corrective actions necessary, and notate the reason and actions taken on the Form 14443, RPSID Label.
- (8) Complete the Shredded by line of Form 14443 per IRM 21.3.4.7.11.2, Completing Form 14443, RPSID Label.
- (9) Payments and posting documents are required to be shredded.
 - a. Cross-cut shredder is required when shredding payments.
 - b. Posting documents can be shredded using cross-cut shredder or secured shred bin.

21.3.4.7.11.13.2
(01-04-2017)
**Reconciliation
Report/Batch Listing**

- (1) This part of the report contains batches that have not been deleted from the RSPCC database and have not been associated with a Deposit ticket.
- (2) The report is grouped by RSPCC site and includes the Batch Life Cycle in different status. For more information refer to IRM 3.17.278.12.19.4.2, Reconciliation Report/Batch Listing.

21.3.4.7.11.13.3
(10-01-2017)
**RSPCC
Deposits/Payment
Search**

- (1) The Deposit function displays all batches deposited through OTCnet. Refer to IRM 3.17.278.12.18, RSPCC Deposits, for specific information.

TAC Deposit ticket name 20092900XX
XX = 21 for area 1
XX = 22 for area 2
XX = 23 for area 3
XX = 24 for area 4

- (2) All users have access to the Payment Search functions. Refer to IRM 3.17.278.12.18, RSPCC Payment Search, for specific information.

21.3.4.7.11.14
(10-09-2019)
RSPCC Retention File

- (1) Taxpayer Assistance Centers will maintain retention files for each RSPCC batch of payments. The retention files must be maintained as follows:

- a. Binder/Folders/Envelopes (must be contained, cannot be loose in a drawer or box).
 - b. Properly marked with the month and year.
 - c. Documents filed in sequential order within that month.
 - d. Maintained in a metal locked file cabinet.
 - (2) RSPCC Temporary Retention file must include:
 - a. Payments
 - b. Posting Documents
 - c. RSPCC batch listing "Ready for Key Verification"
 - d. RSPCC batch listing "Awaiting Approval" if corrections were made during scanning
 - e. RSPCC batch listing "Awaiting KV Approval" if corrections are made during KV
 - f. Form 795-A with the reviewer's initials or "1 person in TAC" in the reviewer initial box
 - g. Printed "Ready for Deposit" batch listing (use "Sent for Deposit" or "Acknowledged" report if the "Ready for Deposit" report cannot be printed)
 - h. RSPCC End of Day (EOD) report
 - i. 215 Deposit Ticket report
 - j. Completed Form 14443, RPSID Label
 - (3) **RSPCC permanent retention files:** The following document must be retained for the current fiscal year plus three (3) prior fiscal years.
 - a. Form 795-A with the reviewer's initials or "1 person in TAC" in the reviewer initial box
 - b. Printed "Ready for Deposit" batch listing (use "Sent for Deposit" or "Acknowledged" report if the "Ready for Deposit" report cannot be printed)
 - c. RSPCC End of Day (EOD) report
 - d. 215 Deposit Ticket report
 - e. Completed Form 14443, RPSID Label
- Note:** Each batch must have a copy of the End of Day and 215 Deposit Ticket report. If more than one batch is listed on the End of Day and 215 Deposit ticket, one copy of each report can be rubber banded at the top of the package containing all associated batches.
- (4) Managerial approval is required before any RSPCC three (3) year retention files can be shredded/burned. Refer to IRM 1.4.11.7.9, Disposal of Remittance and Non-Remittance Form 795-A and Form 3210 Retention Files.

21.3.4.7.11.15
(10-01-2019)

**Processing
Unidentifiable Perfect
and Imperfect Payments
Using RSPCC**

- (1) Unidentifiable remittance is a payment that is received in the mail that was not solicited by an IRS business area or are not clearly intended for a field office employee.
- (2) An unidentifiable remittance can be processed as a perfect or imperfect payment.
 - a. Perfect payment: The check or money order contains a name, one TIN, one form type, and one or more tax periods.
 - b. Imperfect payment: The check or money order is missing one or more of these items (name, TIN, form type, or tax period).

- (3) Every effort should be made to identify the payment to know the specific taxpayer and tax period before it is considered an imperfect payment.
- (4) Complete IDRS research must be performed for these payments using all pertinent IDRS Command Codes (CCs). See *IDRS Command Code Job Aid*.
 - a. Use CC NAMES/NAMEE to obtain a Social Security Number (SSN).
 - b. Use CC NAMEI/NAMEB to obtain an Employer Identification Number (EIN).
- (5) For processing unidentified imperfect remittances using RSPCC, use the following for the TIN and name control:
 - a. TIN 000000001 (no dashes)
 - b. Name control from check

Note: These items are the validation of the entity since the TIN and name control would not validate against the NAP. For more information refer to IRM 3.13.5.15, National Account Profile (NAP).

- c. MFT 30 for IMF or MFT 10 for BMF
- d. Current tax year for IMF or current tax period for BMF

Note: If the appropriate MFT cannot be determined, process as an IMF payment.

- (6) RSPCC technicians must go through the standard validation check to accept or not accept the information before the payment will be sent forward.
- (7) For processing imperfect remittance, refer to IRM 21.3.4.7.11.1, Overview of RSPCC Non-Cash Payment Processing, and IRM 21.3.4.7.11.3, Remittance Processing System Identification (RPSID) Range, for processing imperfect remittance.

21.3.4.7.11.16
(10-01-2017)

RSPCC Error Correction

- (1) The RSPCC interfaces with EFPPS to perfect and forward payment posting information to the Master File.
- (2) Payments with transaction information that is not valid on the Master File may cause a payment to not post if not corrected. Invalid transaction information may include:
 - a. Name control
 - b. SSN or EIN
 - c. Tax period
 - d. Received date
 - e. Tax filing requirements
- (3) When all research is done and additional information is needed to correct a payment, the EFTPS accounting technician will request this information from the RSPCC processing site. RSPCC processing site manager will respond to a request for additional information within 24 hours via EEFax or email with a copy to the area RSPCC analyst and HQ FA RSPCC analyst. Refer to IRM 3.17.278.12.19.5, RSPCC Error Correction, for additional information.

21.3.4.7.11.17
(10-02-2024)

RSPCC Access/Security Forms and Passwords

- (1) Register with Employee User Portal (EUP) or reset your EUP password (if you have not accessed EUP in the last 90 days).

- (2) Only authorized users may gain access to RSPCC. To request access RSPCC I, new users must:
 1. Request access to RSPCC via *Business Entitlement Access Request System (BEARS)*.
 2. Refer to IRM 3.17.278.12.6, RSPCC Access/Security Forms and Passwords, for additional information.
- (3) All RSPCC users must logon and access the RSPCC application once every 45 calendar days. Otherwise, the user's RSPCC account will become inactive and locked on the 45th day.
- (4) A User Inactivity Report is systemically generated once every week and sent to the e-mail address of all RSPCC users and their supervisors.
- (5) The manager reviews the User Inactivity Report each week. If a user's account within their group is inactive or locked, the RSPCC user or their manager must submit a reactivation request through BEARS. Refer to IRM 3.17.278.12.6(10), RSPCC Access/Security Forms and Passwords for specific instructions.
- (6) RSPCC User Accounts must be removed from the system through BEARS request after the employee has separated or no longer has a business need to access the application.

21.3.4.7.12
(10-01-2018)

**Remittance
Acknowledgements
Transmittal Form 795-A
and Form 3210 Process**

- (1) Form 795-A, Remittance and Return Report, is the transmittal used to record all payments received at the TAC.
- (2) When transshipping payments and payments with returns to *SP Center Field Office Payment Processing Addresses and Key Contacts*, all Form 795-As and Form 3210s require:
 - a. Manual tracking through maintenance of records in separate binders for Remittance and Non-Remittance for each TAC.
 - b. Assignment of unique transmittal number(s) from the transmittal tracker maintained on the Remittance - Home SharePoint for your area and group.
 - c. Completion of follow-up actions when acknowledgment transmittal Form 795-A or Form 3210 are not received from SPC Field Office Payment Processing within five (5) business days after the ten (10) days has expired.
 - d. Retention files are to be maintained for the current fiscal year plus three (3) fiscal years.

21.3.4.7.12.1
(10-01-2019)

**Remittance Transmittal
Number and Tracker**

- (1) A unique transmittal number must be assigned to each individual Form 795-As and Form 3210s used to transship remittances from the TAC to the SPC Field Office Payment Processing or other functions.
- (2) **Transmittal numbers** must be assigned in sequential order as Form 795-A and Form 3210 are transshipped from the TAC to SPC Field Office Payment Processing or other functions.

Transmittal Number Standard Format is R-TTT-MM-NNN represents
R - Remittance
TTT - TAC identification name Example: MEM for Memphis
MM - Two numbers for the month of the transmittals Form 795-A or Form 3210
NNN - Assigned transmittal number At the beginning of each month, the transmittal numbers will start with 001 and continue through 999 for remittance transmittal transshipped from the TAC. 001 is the start number each month.
Example: The first remittance in October from Memphis TAC: R-MEM-10-001

- (3) **Transmittal Number Tracker:** The assignment of the transmittal number is required to be tracked on the Transmittal Number Tracker. The Transmittal Number Tracker is electronically maintained on the *Remittance and Logs* SharePoint for your area and group. The TAC will not keep a paper copy of the Transmittal Number Tracker for daily tracking/maintenance.
- (4) If a transmittal number is skipped or duplicated in error, notate what the error was, including the date, on the transmittal number tracker.

Completing the Transmittal Number Tracker:
Remittance (TAC name)
Form 795-A and Form 3210 Transmittal Tracker
Month and FY

Assigned transmittal number	Date transmittal mailed.
Example: R-MEM-09-001	9/3/2020
Example: R-MEM-09-002	skipped
Example: R-MEM-09-003	used on 9/4/20 and 9/5/20
Example: R-MEM-09-005	Assigned transmittal number in error, transmittal Form 3210 or Form 795-A not shipped.

- (5) **Notate Form 3210:** Notate the unique transmittal number assigned to the Form 3210 in the "Transmittal Code" box on all three parts of Form 3210 (part 1: recipient copy, part 3: acknowledgement copy, and part 4: to be retained by originator copy).

- (6) **Notate Form 795-A:** Notate the unique assigned transmittal number in the "Transmittal Number" box on Form 795-A (both the file copy and the shipped copy). Every Form 795-A and Form 3210 used to mail remittances from the TAC MUST have its own unique transmittal number assigned.

Example: If two Form 795-As with transmittal Form 3210 are shipped on one day; all three documents have a unique number assigned, R-MEM-10-001, R-MEM-10-002, R-MEM-10-003.

- (7) **Released date:** The released date is the date the transmittal was mailed. This date must match the released date listed on Form 795-A or Form 3210.

Note: Form 3210 is required ONLY when more than one Form 795-A is being transshipped in that package or when transshipping a Form W-7/W-7SP application for ITIN associated with payment(s) that is listed on Form 795-A.

21.3.4.7.12.2
(10-01-2018)

**Remittance
Acknowledgement
Transmittal Binder
System**

- (1) To ensure security of receipts and returns, all Form 795-As and Form 3210s that are used to transship payments, payments with returns, Form 809 receipts, and Forms 3913 must be maintained using a binder system.
- (2) All Form 795-A and Form 3210 transmittals and supporting documents must be stored in three ring binders.
- (3) Each binder must have two dividers, one labeled "Acknowledgement" and one labeled "Pending Acknowledgement". If multiple months are stored in a binder, additional dividers are necessary to be labeled for "Acknowledgment" for each month.
- (4) All Form 795-As and Form 3210s must be filed in the binders in numerical order by the transmittal numbers under the appropriate divider.
- (5) Current and previous month transmittal retention files must be maintained in the binder until the month is closed out.

Note: GMs with multiple TAC locations have an option to have the acknowledgment of Form 795-As and Form 3210s centralized, however separate binders are maintained for each TAC.

21.3.4.7.12.3
(10-01-2020)

**Acknowledgement and
Follow-Up Procedures**

- (1) SPC Field Office Payment Processing should provide an acknowledgement copy of Form 3210 with the corresponding Form 795-A within ten (10) business days from the original date the package was mailed.
- (2) The SPC Field Office Payment Processing must acknowledge each item on Form 3210 or Form 795-A with a distinctive check mark on the transmittal form.
- (3) Once the timely acknowledgement is received, the original file copy must be replaced by the acknowledgement copy in the TAC file, unless the original is a Supplemental Form 795-A with explanation on the reverse side. See first If/Then Note in (7) below.
- (4) **All** Form 795-A or Form 3210 acknowledgement copies received from SPC Field Office Payment Processing must be stamped with the official **Received** date stamp.

1. Acknowledgements received via EEFax, use the date received in the EEFax inbox regardless of the time of day the EEFax was received.
 2. Acknowledgements received by mail, use the date received in the TAC mail.
- (5) Daily, a designated TAC employee must review binders to identify unacknowledged Form 795-A and Form 3210 that require follow-up actions.
- (6) Form 10946, Follow-up Acknowledgement of Form 3210, is required when completing follow-up actions with SPC Field Office Payment Processing when acknowledgement is not received between the 11th and 15th business day from the original date the package was mailed.
- (7) If the Form 795-A and/or Form 3210 acknowledgement copy **for Remittances** is not received within ten (10) business days from the original date the package was mailed, follow the chart below.

If	And	Then
SPC Field Office Payment Processing provided an acknowledgement copy of Form 795-A or Form 3210 within ten (10) business days from the original date package was mailed or before follow-up action is completed,		<p>a. Date stamp the acknowledgement received with the TAC official Received date stamp.</p> <p>b. The acknowledgement copy will replace the original file copy Form 795-A or Form 3210 in the TAC file.</p> <p>c. File in the binder under the Acknowledgement tab.</p> <p>Note: For supplemental Form 795-A, the original file copy with the explanation on the reverse side must be maintained as part of the retention file. For supplemental requirements, see IRM 21.3.4.7.9.3, Supplemental Form 795-A.</p>

If	And	Then
SPC Field Office Payment Processing provided an acknowledgement copy of Form 795-A or Form 3210; however, not all remittances listed on transmittal Form 795-A or Form 3210 were distinctively marked received,		Use Form 10946 to complete follow-up action with the SPC Field Office Payment Processing via EEFax, secure email, or telephone to resolve the missing acknowledgements. Note: A file copy of Form 10946 is to be associated with the original file copy of unacknowledged Form 795-A or Form 3210 in file.
If the remittance acknowledgment Form 3210 and/or Form 795-A have NOT been received on the 11th, 12th, 13th, 14th, or 15th business day after the ten (10) business days has expired,		Use Form 10946 to complete follow-up action with the SPC Field Office Payment Processing via EEFax, secure email, or telephone to resolve the missing acknowledgements. Note: A file copy of Form 10946 is to be associated with the original file copy of unacknowledged Form 795-A or Form 3210 in file.

If	And	Then
Acknowledgement copy of Form 795-A or Form 3210 is received after follow-up action,		<p>a. Date stamp the acknowledgement Form 795-A or Form 3210 received with the TAC official Received date stamp with the date document is received.</p> <p>b. Associate stamped acknowledgement with the original file copy Form 795-A or Form 3210 and Form 10946.</p> <p>c. File in the binder under the Acknowledgement tab.</p>
On the fifth (5th) business day from the date follow-up action was completed, remittance acknowledgment Form 3210 and/or Form 795-A have NOT been received,	Follow-up action with SPC Field Office Payment Processing, and documentation requirements have been completed,	Check UPS or FedEx to confirm the package was delivered.
UPS or FedEx tracking information does not confirm that the package was delivered,		Consider the package to be lost. Report the lost package immediately upon discovery following guidance shown in (8) below.
UPS or FedEx tracking information does confirm that the package was delivered,		Attach a copy of UPS or FedEx proof of delivery confirmation to the original file copy of Form 795-A or Form 3210 and Form 10946 (go to next step).

If	And	Then
On the fifth (5th) business day from the date follow-up action was completed, remittance acknowledgment Form 3210 and/or Form 795-A have NOT been received,	Follow-up action with SPC Field Office Payment Processing, and documentation requirements have been completed AND UPS or FedEx tracking confirmed the package was delivered,	Check IDRS to confirm payment(s) listed on Form 795-A or Form 3210 were processed.
If payments are confirmed on IDRS (see Exception below for Form 809 Receipts),		<ol style="list-style-type: none"> 1. Print TXMOD screen for each payment confirmed. 2. Attach IDRS print to the unacknowledged Form 795-A/ Form 3210 and Form 10946 to confirm receipt. 3. File the unacknowledged transmittal with IDRS print in the designated binder under the Acknowledgement tab.
Form 795-A and/or Form 3210 acknowledgment is received after UPS/FedEx proof of delivery confirmation and IDRS confirms the payments were processed (see Exception below for Form 809 Receipts),		<ol style="list-style-type: none"> 1. Date stamp the acknowledgment received with the TAC official Received date stamp. 2. File in the binder under the Acknowledgement tab, stapled to the Form 795-A or Form 3210, Form 10946, IDRS print and UPS or FedEx proof of delivery confirmation for this transmittal.

Exception: Acknowledgements associated with transmittal of original Form 809 receipts cannot be acknowledged with IDRS confirmation.

If	Then	And
On the fifth (5th) business day from when the follow-up action was completed; remittance or acknowledgment Form 795-A has not been received.	Contact the SPC Field Office Payment Processing manager via email for confirmation. See the <i>SP Center Field Office Payment Processing Addresses and Key Contacts..</i>	Copy your remittance area analyst. Use the email subject line: Follow-up on unacknowledged transmittal associated with Form 809.

If	And	Then
If payments cannot be confirmed on IDRS,	UPS or FedEx Tracking confirmed the package was delivered,	<p>Consider the package to be lost. Report the lost package immediately upon discovery following guidance shown in (8) below. File unacknowledged transmittal with incident report information in the designated binder under the Acknowledgement tab.</p> <p>Exception: Payments that are trans-shipped with Form 3210 only, when Form 795-A is not required, can be confirmed using only UPS or FedEx proof of delivery confirmation if the acknowledgement copy of Form 3210 is not received after follow-up action is completed.</p> <p>Example: Form 4506, Request for Copy of Tax Return.</p>

- (8) If a remittance package is considered lost, report the lost package immediately upon discovery to:
- The TAC GM and TM

- b. TIGTA at 800-366-4484
- c. The PGLD IM office by completing the *PII Breach Reporting Form*. Call (267) 466-0777 or email the **PII mailbox* if you have any problems or questions about completing the online form.
- d. Refer to IRM 21.3.4.7.16, Loss or Shortage of Payments, for additional requirement.

Note: A copy of the PGLD/IM report must be provided to the area remittance analyst for all lost packages to ensure that all account issues are properly addressed.

21.3.4.7.12.4
(10-01-2019)

**Retention Files for
Remittance
Acknowledgement
Transmittal Procedures**

- (1) Retention file for remittance acknowledgment transmittals Form 795-A and Form 3210 must be maintained for the current fiscal year plus three (3) fiscal years from the year of the transmittal tracking number. Documents must be:
 - a. Maintained in the binder (must be contained, cannot be loose in a drawer or box)
 - b. Properly marked with the month and year
 - c. Filed in sequential order with that month's Transmittal Tracker
 - d. Maintained in a metal locked file cabinet

Note: Managerial approval is required before any remittance acknowledgment retention files can be disposed. Refer to IRM 1.4.11.7.9, Disposal of Remittance and Non-Remittance Form 795-A and Form 3210 Retention Files.

- (2) With GM approval, retention file documents can be moved from the binder to a folder or an envelope once the month is closed out.
- (3) The following documents must be retained by the GM or their designee for the current fiscal year plus three (3) prior fiscal years from the month and year of the transmittal tracker. Use the table below to determine documents that are required to be maintained as part of the retention file:

If	And	Then, retention file must include
Acknowledgment was received timely , within ten (10) business days,		Acknowledgment transmittal Form 795-A and Form 3210 stamped with the Received date stamp Note: For supplemental Form 795-A, the original file copy with the explanation on the reverse side must be maintained as part of the retention file. For supplemental requirements, see IRM 21.3.4.7.9.3, Supplemental Form 795-A.
Acknowledgment received after follow-up action ,		<ul style="list-style-type: none">a. Unacknowledged transmittal Form 795-A and Form 3210b. Form 10946, follow-up actionc. Acknowledgment transmittal Form 795-A and Form 3210 stamped with the TAC's Received date stamp

If	And	Then, retention file must include
Acknowledgement NOT received after follow-up action,	Form(s) 809 receipts were not listed on the transmittals,	<ul style="list-style-type: none"> a. Unacknowledged transmittal Form 795-A and Form 3210 b. Form 10946, follow-up action c. IDRS print for each payment listed on Form 795-A d. UPS or FedEx Delivery Confirmation
Acknowledgement NOT received after follow-up action,	Payment cannot be confirmed on IDRS, <i>Example:</i> Form 4506	<ul style="list-style-type: none"> a. Unacknowledged transmittal Form 795-A and Form 3210 b. Form 10946, follow-up action c. UPS or FedEx delivery confirmation
Acknowledgement NOT received after follow-up action,	Form(s) 809 receipts were listed on the transmittals,	<ul style="list-style-type: none"> a. Unacknowledged transmittal Form 795-A and Form 3210 b. Form 10946, follow-up action c. UPS or FedEx delivery confirmation d. SPC Field Office Payment Processing written confirmation that Form(s) 809 were received

If	And	Then, retention file must include
Acknowledgement NOT received at all,	UPS or FedEx does not confirm the package was delivered,	<ul style="list-style-type: none"> a. Unacknowledged transmittal Form 795-A and Form 3210 b. Form 10946, follow-up action c. UPS or FedEx confirmation (shows not delivered) d. Copy of PGLD IM office report as required per IRM 21.3.4.7.16, Loss or Shortage of Payments

21.3.4.7.13
(10-01-2019)

Form 5919, Teller's Error Advice

- (1) The Field Office Payment Processing Unit reviews documents and payments received from field offices to ensure payments are accurate and timely and monies received are correct.
- (2) When critical errors are identified, the remittance perfection technician will issue a Form 5919, Teller's Error Advice in e-Trak 809 Database System to notify the GM of critical errors. For a listing of critical errors refer to IRM 3.8.47.7.1, Critical Errors.
- (3) The originators of Form 795-A and Form 809 are personally responsible for accurate preparation and timely submission for processing.
- (4) The GM must share Form 5919, Teller's Error Advice, information with the employee, take corrective action, and enter a response on the e-Trak 809 Database System within 15 workdays of issuance. If sending a hard copy item to the SPC Field Office Payment Processing, state what is being sent and when. Click **save** to close the Form 5919, Teller's Error Advice.
- (5) Refer to IRM 21.3.4.7.8.2, Completing Form 809 Receipt, if a critical error is discovered after part 2 of Form 809 was issued to a taxpayer.
- (6) The manager must establish a filing system to maintain copies of all Forms 5919 and all supporting documents including copy of part 3 replacement Form 809 receipt. See IRM 1.4.11.7.4, Form 5919 – Teller's Error Advice, for Form 5919, Teller's Error Advice, retention period.

21.3.4.7.14
(10-01-2019)

TAC Procedures for Unidentifiable Mail Remittances

- (1) Taxpayers and other entities send tax payments and general mail to IRS field office locations or to a lockbox, which is a designated post office box.
- (2) Unidentifiable remittance is a payment that is received in the mail that was not solicited by an IRS business area or is not clearly intended for a field office employee.

- (3) In offices where there is an administrative mail room, the mail room contractor must mail all unidentifiable mail and payments received, to the aligned SPC Field Office Payment Processing for research and processing, unless there is a local management agreement (see exception below).

Exception: If a local management agreement is in place between the TAC and the administrative mail room, the TAC will process non-cash, unidentifiable payments using RSPCC. Refer to IRM 21.3.4.7.11, Non-Cash Payment Processing using Remittance Strategy for Paper Check Conversion (RSPCC), and IRM 21.3.4.7.11.15, Processing Unidentified Perfect and Imperfect Payments using RSPCC.

- (4) If an unidentified cash payment is received, the mail room contractor will coordinate with the local TAC GM for implementation of TAC process for processing the cash payment. Refer to IRM 21.3.4.7.15, *Discovered Remittances*, for procedures to process cash payment received in the mail room.
- (5) In offices where there is NOT an administrative mail room, with manager's approval, unidentified payments can be processed at the TAC using RSPCC or they can be transshipped to the aligned SPC Field Office Payment Processing for research and processing. Refer to
- IRM 21.3.4.7.11, Non-Cash Payment Processing using Remittance Strategy for Paper Check Conversion (RSPCC)
 - IRM 21.3.4.7.11.15, Processing Unidentified Perfect and Imperfect Payments using RSPCC
 - IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns
 - IRM 21.3.4.7.14.2, Preparing Unidentified Remittance Packages for Mailing

21.3.4.7.14.1
(10-01-2019)
**Receiving Unidentifiable
Remittances from the
Mail Room**

- (1) **TACs with local management agreement** in place. The mail room employee must attach a completed Form 3210, Document Transmittal, in duplicate, indicating the dollar amount of each check.
- (2) Receiving TAC must acknowledge receipt of the payment, and return the acknowledgement copy of the Form 3210 to the mail room.
- (3) If cash is received, the mail contractor will coordinate with the local TAC GM for implementation of TAC procedures to process the cash payment received.
- (4) If any payment is lost, stolen, or altered, or if PII is lost, immediately inform the TAC GM. Follow IRM 3.0.167, Losses and Shortages, and inform the Remittance Security Coordinator (see IRM 21.3.4.7.16, Loss or Shortage of Payments).

21.3.4.7.14.2
(10-01-2019)
**Preparing Unidentifiable
Remittance Packages for
Mailing**

- (1) In offices where there is NOT an administrative mail room or other support staff/personnel to transship the document(s), with management approval, the TAC employee will transship unidentified mail.
- (2) If the envelope is not opened, **do not open it**. Forward the sealed envelope to the aligned SPC Field Office Payment Processing for processing. In the remarks section of Form 3210, annotate "MISDIRECTED UNOPENED MAIL RECEIVED MM/DD/YYYY".

- (3) The TAC employee will transship unidentified mail that is known to contain a remittance to the aligned remittance SPC Field Office Payment Processing for research and processing. In the remarks section of Form 3210, annotate "UN-IDENTIFIED REMITTANCE(S) RECEIVED MM/DD/YYYY".

Example: Mail was received at the TAC, was opened by someone else at the office, or it can clearly be seen from the visual inspection of the envelope that it contains a check.

- (4) Refer to IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.
- (5) Form 3210 for transshipping lockbox payments and documents can be confirmed by UPS or FedEx confirmation only after follow-up action is completed.
- (6) Refer to *SP Center Field Office Payment Processing Addresses and Key Contacts* for remittance addresses and key contacts. Submission Processing Center private delivery addresses for public use are at the following link: <https://www.irs.gov/uac/submission-processing-center-street-addresses-for-private-delivery-service-pds>.

21.3.4.7.15
(10-02-2024)

Discovered Remittances

- (1) Discovered remittances are cash, checks or money orders found in a file, under a cabinet, or any other unusual location. A discovered remittance is not handled following normal remittance processing.

Note: Payment(s) that are left in the safe or in a locked cabinet and are not processed timely are **NOT** considered discovered remittances. These are considered supplemental remittances. Follow IRM 21.3.4.7.9.3, Supplemental Form 795-A.

- (2) There are two types of discovered remittance:

- Cash
- Non-cash

A discovered cash or non-cash remittance can be Perfect or Imperfect.

- a. **Perfect Remittance** is a remittance where you can identify the taxpayer's TIN and/or NMCL.
- b. **Imperfect Remittance** is a remittance where you cannot identify the taxpayer's TIN and/or NMCL after IDRS research.

- (3) When a cash or non-cash remittance is discovered, the employee must immediately notify the GM, via email. The email must include:

- a. Date of discovered remittance
- b. TAC name
- c. Where the remittance was found
- d. Dollar amount of the discovered remittance
- e. Type of discovered remittance (cash, check, money order)

- (4) The employee or designee must:

- a. Complete a **separate** Form 795-A for discovered remittance.
- b. Indicate "Discovered Remittance" in the comments.

- c. If the discovered remittance is imperfect, indicate "Imperfect" in lieu of name control.

(5) Check the remittance date:

- a. If date is more than 30 days old, it may be stale dated, or the taxpayer may not be aware that it did not post to the account. In those situations, contact the taxpayer to notify that the payment was misplaced and that the check will now be negotiated.
- b. If the check specifically lists a "void after date", ask the taxpayer to submit a new check.
- c. If the received date cannot be determined, use the date shown on the check or money order. If there is no date on the check or money order or if is cash, use the date the payment was discovered.

Note: A supplemental Form 795-A is required for transshipping if the remittance cannot be scanned using RSPCC. See IRM 21.3.4.7.9.3, Supplemental Form 795-A.

(6) **Discovered non-cash remittance** - Determine if the non-cash discovered remittance is perfect or imperfect and if the remittance can be processed using RSPCC. Refer to:

- a. IRM 21.3.4.7.5, Accepting Payments
- b. IRM 21.3.4.7.11.1, Overview of RSPCC Non-Cash Payment Processing
- c. IRM 21.3.4.7.11.3, Remittance Processing System Identification (RPSID Range)
- d. IRM 21.3.4.7.11.15, Processing Unidentifiable Perfect and Imperfect Payments Using RSPCC

(7) If you determine that the perfect or imperfect **discovered non-cash remittance cannot be processed at the TAC using RSPCC**:

- a. List the non-cash discovered remittance on Form 795-A, refer to (5) above.
- b. Submit the non-cash remittance with Form 795-A to the designated *SP Center Field Office Payment Processing Addresses and Key Contacts* no later than close of business the day the non-cash remittance was discovered.
- c. Once the package is received, the SPC Field Office Payment Processing employee will forward the funds to the unidentified account.

(8) **If perfect or imperfect cash remittance is discovered**, it must be processed at the TAC or converted to a money order or cashier check and made payable to "United States Treasury". Never send cash in the mail to SPC Field Office Payment Processing for processing.

(9) **If perfect cash remittance is discovered** at a Courier site, follow the procedures below.

- a. Refer to IRM 21.3.4.7.8.2, Completing Form 809 Receipt, for completing Form 809 receipt.
- b. Refer to IRM 21.3.4.7.8.15, Accepting Cash Payment in TACs with Courier Service.
- c. Complete IDRS input for the discovered remittance.

- d. OTCnet input, include the discovered cash payment in the OTCnet deposit for that day.
- e. Enter **Discovered Remittance** in box 6 (Agency Use) of the OTCnet Deposit Ticket.
- f. Refer to IRM 21.3.4.7.8.11, Field Office Over the Counter Deposit (FOOD) site.

(10) **If Imperfect cash remittance is discovered** at a Courier site, follow procedures below.

- a. Refer to IRM 21.3.4.7.8.15, Accepting Cash Payments in TACs with Courier Service.
- b. Do not complete IDRS input for imperfect discovered cash remittance.
- c. Complete Form 2424-A, Account Adjustment Voucher for Field Assistance credit side only.
- d. Include the discovered cash remittance in the OTCnet deposit ticket for cash process for that day. Use Tax Class 02 to identify Discovered Remittance.
- e. Enter **Discovered Remittance** in box 6 (Agency Use) of the OTCnet Deposit Ticket.
- f. A managerial signed copy of Form 2424-A must be scanned and uploaded to the Submission Processing Field Office Over the Counter Deposit (FOOD) site. Form 2424-A will be used to balance the overage from the deposit ticket. Refer to IRM 21.3.4.7.8.16, Loss or Shortage in TACs with Courier Service, for additional requirements for TACs.

Note: Form 809 is not to be completed when there is an Imperfect discovered cash remittance.

(11) **If cash is discovered at a TAC location with an approved cash deviation:**

- a. For TACs co-located with a bank or post office in the same building, the cash can be converted to a money order or cashier's check with managerial approval.
- b. For TACs that are NOT co-located with a bank or post office in the same building, the GM must contact the area remittance analyst for guidelines on processing the discovered cash payment.

Note: Keep any supporting documentation, including the supplemental Form 795-A when required with the remittance, in the appropriate retention file for transshipment or RSPCC remittance.

21.3.4.7.16
(12-01-2023)
**Loss or Shortage of
Payments**

- (1) If an employee has a cash shortage, receives counterfeit funds, or is missing negotiable checks or other instruments, immediately report the loss to the TAC GM.
- (2) The GM, upon receiving notification of a revenue receipt shortage, must immediately contact:
 - a. The TM
 - b. TIGTA
 - c. The area remittance analyst who is responsible for contacting the FA HQ remittance analyst.

- d. SPC Remittance Security Coordinator (RSC). The names and telephone numbers of the current RSCs can be found on the *Security Remittance* SharePoint site .
- (3) The GM, employee or designee must report the loss or shortage immediately upon discovery.
 - a. Report lost remittances that contain **no PII** to SAMC using *SAMC's Incident Reporting Link* and selecting the button, Report a New Physical Incident.
 - b. Report lost remittances **that contain PII**, using the *PII Breach Reporting Form*.
- (4) The GM will require an initial memorandum from the responsible employee within 24 hours.
 - a. The purpose of the memorandum is to report the shortages to the SPC accounting control function with the daily deposit.
 - b. The memorandum must include the amount of the loss and identify the type of tax (Tax Class) and injured taxpayer, if known, and where the loss appears to have occurred.
 - c. When required, Form 2424-A, Account Adjustment Voucher for Field Assistance, must also be included for courier payments. See IRM 21.3.4.7.8.16, Loss or Shortage in TACs with Courier Service.

Note: Refer to IRM 3.0.167.4.1, Remittance Security Coordinator.

- (5) See IRM 3.0.167, Losses and Shortages, for additional procedures. The employee and a manager must prepare detailed reports that are outlined in IRM 3.0.167.5.2, Receipt Loss Reporting Requirements.

Note: The report must contain the office location, functional area, date occurred or discovered, the name(s) and position title(s) of discovering employee or manager, amount, kind of tax or fund, circumstances, and appropriate documents.

- (6) If a TAC employee locates a previously reported lost remittance after all reporting requirements are met, the TAC GM must email to close the case by advising the remittance was located whether the money has posted to the taxpayer's account.
 - a. RSC
 - b. PGLD IM, and
 - c. TIGTA
- (7) Pursuant to IRC 7804(c), employees are responsible to protect and safeguard monies that they have collected. If an employee loses or fails to account for and pay over the money collected, an assessment for the loss may be made against the responsible employee and shall be collected from the employee as if it were a tax. This is in addition to any disciplinary action taken against the employee.

21.3.4.7.16.1
(12-01-2023)

Altered and/or Stolen Taxpayer Payments

- (1) For Altered or stolen remittance (taxpayer tax payments), refer to IRM 3.17.5.7.5, Altered and/or Stolen Taxpayer Payments.
- (2) Report any potential theft/embezzlement to:

- a. *TIGTA Office of Investigations* at 800-366-4484 (TIGTA hotline information).
- b. *Remittance Security Coordinators* site having jurisdiction for that account.

21.3.4.8
(10-01-2019)
Receipt of Tax Returns

- (1) TAC employees may accept tax returns from taxpayers (non-preparers) in the TAC. Tax returns from tax return preparers will be accepted subject to the policy outlined in (4) below.
- (2) Tax return preparers include individuals or businesses who prepare tax returns on behalf of another individual or business. Tax return preparers may or may not be compensated.

Note: When available, attach Form(s) W-2 to the front of the tax return. Attach Form(s) W-2G and 1099-R to the front of the tax return only if tax was withheld. Assemble any schedules and forms behind the tax return in order of the "Attachment Sequence Number" shown in the upper right-hand corner of the schedule or form. Arrange supporting statements in the same order as the schedules or forms. Verify that the return is signed as required. If the taxpayer refuses to sign the return, advise they will receive correspondence for the signature which may possibly delay the processing of the return.

- (3) Returns that appear to have suspicious activity must be placed on a separate Form 3210. Notate on the top of Form 3210 "Suspicious Activity" and send to the SPC that currently services the TAC. The TAC employee must also indicate on the Form 3210 what issues caused them to flag the return. The TAC employee must also include their contact name and phone number for any questions the reviewer may have to determine why this return was included in the submission.

Note: Once the SPC receives the returns, they will follow the existing guidelines per IRM 3.10.73.3.3, "Funny Box" Returns, to determine if the returns should be forwarded to the "Funny Box". The Funny Box reviewer makes the final determination and initiates any required actions.

Reminder: It is not up to the TAC employee to make any determination for the Funny Box, neither should the TAC employee spend any time determining if suspicious activity truly exists. The TAC employee must make this determination based solely on the facts of what they readily see or hear, not their opinion.

- (4) Tax returns will be accepted from paid or unpaid tax professionals under the following conditions:

Field Assistance Return Acceptance Policy:

Returns will be accepted when it is in the best interest of the IRS or taxpayer hardship (e.g., delinquent returns or to start/stop an installment agreement).

Note: Tax return preparers are required to provide a transmittal list or copies of their clients returns if they are requesting "proof of filing" per IRM 21.3.4.8.2, Receipts for Tax Returns.

Field Assistance Return Acceptance Policy:

Tax Returns received with remittance will be accepted:

- a. Employees will accept tax returns with remittances.
- b. Remittances must be processed within the 24-hour deposit standard.
- c. Employees will provide the tax return preparer information on making payments on behalf of their clients using EFTPS and the electronic filing options.

Prior year returns (non-filers) will be accepted with or without payment. Refer to IRM 21.3.4.8.3, Receipt of Delinquent Returns, for annotation requirements.

Form 4868, Application for Automatic Extension of Time to File

Note: Any individual or business extension form can be accepted at any time, not limited to the due date only.

Form 4506-T, Request for Transcript of Tax Return, and Form 4506-T-EZ, Short Form Request for Individual Tax Return Transcript, will be accepted.

For imminent Refund Statute Expiration Date (RSED) returns, see IRM 25.6.1.6.4, Statute of Limitations Chart for Tax Returns.

For Form 2290, see IRM 21.3.4.17.1(10)(b), TAC Employees' Responsibilities for Form 2290, for information to provide to preparers that want to e-file Form 2290 for taxpayers.

- (5) Field Assistance employees will educate the tax return preparers by:
 - a. Articulating the IRS return acceptance policy to tax return preparers, practitioners, accountants, acceptance agents, and runners.
 - b. Ask them to mail in the tax returns themselves or file electronically (if this option is available).
 - c. Encourage tax return preparers to become authorized IRS e-file providers and file individual and business returns electronically.

21.3.4.8.1
(10-02-2024)
**Date Stamping Tax
Returns**

- (1) TAC employees must stamp all tax returns and forms including extension requests secured with an official IRS "Received" or "Received with Remittance" date stamp.

Note: See IRM 3.10.72.6, IRS Received Date, for additional information.

- (2) The "Received" or "Received with Remittance" stamp imprint should appear on the face of the return without covering taxpayer information.
- (3) A return or a form secured with non-cash payment and the non-cash payment **can** be processed using RSPCC.
 - a. Separate the payment(s) from the tax return or form.
 - b. List these tax return(s) and/or form(s) secured on Form 3210, Document transmittal. Refer to IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents.

- c. Mail Form 3210 with original return(s) or form to the appropriate SPC based on the geographic location of the TAC office and the type of return secured.
 - d. Refer to IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents, IRM 21.3.4.17, Form 2290, Heavy Highway Vehicle Use Tax Return, and IRM 21.3.4.19.4, Mailing Form W-7/Form W-7(SP) Packets, for returns with payment received with Form W-7 package.
 - e. List the payment(s) secured on Form 795-A, Remittance and Return Report. Refer to IRM 21.3.4.7.9, Form 795-A, Remittance and Return Report.
 - f. For posting document, refer to IRM 21.3.4.7.5.1, Posting Documents.
- (4) Mail tax returns without a remittance and returns and whose payments have been processed using RSPCC, on a completed Form 3210, Document Transmittal.
 - (5) The designated SPC for the processing of paper returns can be found in IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents.
 - (6) Store all official IRS stamps in a locked container when not in use.
 - (7) Send all packages containing PII via private delivery carrier (UPS or FedEx ground). See IRM 10.5.1.6.9.3, Shipping, for proper data protection procedures when shipping PII.
 - (8) Store any tax return kept overnight in the TAC in a locked container.
 - (9) See IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for requests to date stamp a transcript.

21.3.4.8.2
(10-01-2019)

Receipts for Tax Returns

- (1) When requested, a proof of receipt for a tax return or forms including extension requests secured at a TAC office can be provided. Stamp the front-page copy of the tax return or form including extension requests with the **Proof of Delivery** date stamp. This will serve as proof of filing.
- (2) Do not provide a proof of receipt for a tax return or form including extension requests that has already been filed, a “duplicate” tax return. Advise the taxpayer that they must wait for processing. If the return is not processed after eight weeks, see IRM 21.4.1.4.1.1, Return Not Found.
- (3) See IRM 21.3.4.8, Receipt of Tax Returns, for returns received from tax return preparers.
- (4) Practitioners are required to provide copies of their client’s returns or a transmittal list to be stamped with the **Proof of Delivery** date stamp as proof of filing. Practitioners may request “receipted” copies for many of their clients’ returns. If you cannot provide this service while the practitioner is in the office and the practitioner insists, inform them you will forward the stamped copies or transmittal list as soon as it is practical. Send the copies to the taxpayer’s address listed on the return or the office of the paid preparer.

21.3.4.8.3
(12-01-2023)

Receipt of Delinquent Returns

- (1) When receiving a delinquent return, verify that the return has not posted on IDRS. If the return has not posted, and there is an open Tax Delinquency Investigation (TDI) on the account, correctly code the secured return for processing and input the satisfying transaction codes on the Integrated Data Retrieval System (IDRS).

- (2) If the account is in TDI status, use AMS to conduct Basic Disclosure then complete action using IAT Compliance Suite to enter the appropriate FA closing code. Also write the correct TC 59X closing code in red in the upper left margin of page one of the tax return. See Exhibit 21.3.4-6, Field Assistance Closing Codes – Delinquent Returns.

Note: If the employee does not have adjustment authority, prepare an in-house Form e-4442 referral per IRM 21.3.4.12.2.2, In Scope Account Referrals.

- (3) Verify that the return is signed as required. If the taxpayer refuses to sign the tax return, advise they will receive correspondence for the signature which may delay the processing of the return.
- (4) If no income statement is attached, accept the return without the income and/or withholding statement. Advise taxpayer that they will receive correspondence if additional information is needed during processing.
- (5) Advise the taxpayer if they were due a refund, normally the return must be filed within three years from the date the return was due (including extensions) to receive the refund.
- (6) See the following IRMs for procedures regarding late filed tax returns and closing TDIs:
- IRM 5.19.2.2.1, Return Delinquency Overview
 - IRM 5.19.2.6.4, IMF Return Delinquency Responses and Inquiries
 - IRM 5.19.2.6.4.1.2, IMF Procedures for Field Assistance Employees
 - IRM 5.19.2.6.4.5, IMF - Determining Liability
 - IRM 5.19.22.5.3, BMF Return Delinquency Responses and Inquiries

21.3.4.8.4
(10-01-2019)
**Preparing Form 3210,
Document Transmittal**

- (1) When completing Form 3210, ensure the most current revision from the form repository is used.
- (2) Refer to the *Self-Help Demonstration Tutorials* for assistance in completing the Form 3210.
- (3) All documents being transshipped to the same SPC and stop number can be on the same Form 3210.
- (4) Separate Forms 3210 are **not** required when transshipping forms or documents without payment or with payment that were processed at the TAC. If a return or document is transshipped with a payment, refer to IRM 21.3.4.7.9, Form 795-A Remittance and Return Report.

Note: Form 795-A is not required for transshipping returns or documents when the associated non-cash payment was processed using RSPCC and/or associated cash payment was processed at the TAC.

21.3.4.8.5
(10-01-2019)
**Reviewing and
Reconciliation of Form
3210**

- (1) TACs with two or more employees will have their Form 3210 reconciled by another FA employee prior to the envelope being sealed.
- (2) Reconciliation consists of matching the documents being transshipped against the line entries on the Form 3210.

- (3) If errors are found during the review and reconciliation of the Form 3210, line through and manually write the correct information. DO NOT use white-out.
- (4) The initials of the reviewer and the date of the review must appear inside the **From** and/or **Return Address** box on Form 3210. The initials and date must appear on all copies of Form 3210.
- (5) Employees must follow the rules governing *Separation of Duties*, which will not allow the employee to prepare and review the same document.

Exception: The only instance when Form 3210 will NOT be reviewed by another FA employee is if you are in a one-person TAC or down to one person for that day. Write "1 Person in TAC" in place of the reviewer's initials.

- (6) Form 3210 cannot be reconciled by the preparer.
- (7) Remove the file copy of Form 3210 before sealing the package.
- (8) Follow the procedures in IRM 21.3.4.8.7.2, Non-Remittance Acknowledgement Transmittal Binder System, and IRM 21.3.4.8.7.3, Non-Remittance Acknowledgement and Follow-up Procedures, to ensure that all Form 3210 non-remittances are accounted for properly.
- (9) **Releasing Official** - Typed or written signature and title of the person who prepared and/or mailed the Form 3210.

21.3.4.8.6
(10-03-2022)
**Transshipping of Tax
Returns and Other
Documents**

- (1) Returns without payments, returns where payments have been processed using RSPCC, and returns where cash payment was processed at the TAC will be routed to the specific SPC via Form 3210 on the same date it was received or no later than the next business day. Refer to IRM 21.3.4.8.4, Preparing Form 3210, Document Transmittal.
- (2) Employees must research the IRM and SERP to ensure that follow-up actions are sent to the correct SPC stop. Some of the most common references are listed below.
 - IRM 21.1.7-2, Submission Processing Stop Numbers for Routing Non-Remit Documents, (for the appropriate address and stop number)
 - IRM 21.3.4.17.7, Mailing Form 2290, for transshipping requirement of Form 2290
 - IRM 21.3.4.19.4, Mailing Form W-7/Form W-7(SP) Packets
 - IRM 21.1.7-15, Correspondex "C" Letters - Routing Guide
 - IRM 21.1.7-16, Computer Paragraph (CP) Notices - Routing Guide
 - IRM 21.1.7-17, Forms - Routing Guide
 - IRM 21.1.7-18, Miscellaneous Documents/Forms/Correspondence - Routing Guide
 - Notice responses (AUR, CP-2000, BUR, Letter 2030, etc.) are routed to the appropriate *AUR Address (open cases)* or BUR program listed on SERP under the **Who/Where** tab
 - Mail Routing Guides for each SPC can be found on *SERP*, under Local/ Site/Other

Reminder: The Mail Routing Guides or IRM exhibits must be used to determine the correct stop number when non-return items, such as loose forms (e.g., Form 9465 or 14039) or notice responses are being transshipped.

- (3) Any documents received at the TAC that could be faxed to the SPC, should be faxed instead of mailing to reduce administrative burden, and save UPS Shipping costs.
- (4) Every effort should be made to transship returns without payments, e-4442 referrals, notice(s), letter(s) and/or any other items containing PII on the same day the documents were received at the receiving site **or** no later than the next business day.
- (5) All packages containing PII are required to be sent via a private delivery carrier (UPS or FedEx ground). See IRM 10.5.1.6.9.3, Shipping, for proper data protection procedures when shipping PII. See IRM 3.10.72.11, Transshipment Guidelines, for guidelines and shipping instructions for packages containing Sensitive but Unclassified (SBU) and Sensitive PII documents when items are sent through UPS and FedEx. Please ensure you use the campus ship labels from the UPS CampusShip website *UPS CampusShip® | UPS - United States*.

Note: During peak filing season period (April 1st to April 15th), all payments and payments with returns, will be processed ahead of returns without payments. Refer to IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.

21.3.4.8.7
(10-01-2018)
**Non-Remittance
Acknowledgment
Transmittals Form 3210
Process**

- (1) Form 3210, Document Transmittal, is the transmittal used to record all tax return, forms and/or documents received at the TAC. Refer to IRM 21.3.4.8.4, Preparing Form 3210, Document Transmittal.
- (2) When transshipping tax returns, forms, or other documents containing PII data to the designated SPC, refer to IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents. All Form 3210s require:
 - a. Manual filing and maintaining Form 3210 retention file copies in separate binders for Remittance and Non-Remittance for each TAC.
 - b. Assignment of unique transmittal number(s) for each Form 3210 from the transmittal tracker document is maintained on the *Remittance and LogsSharePoint* for your area and group.
 - c. Acknowledgements Form 3210 for Non-remittance can be closed with UPS or FedEx proof of delivery when acknowledgment is not received from SPC within five (5) business days after the ten (10) days has expired.
 - d. Retention files are to be maintained for the current fiscal year plus three (3) fiscal years.

21.3.4.8.7.1
(10-01-2019)
**Non-Remittance
Transmittal Number and
Tracker**

- (1) A unique transmittal number must be assigned to each individual Forms 3210 used to transship non-remittance returns and other PII from the TAC to the SPC or other IRS functions.
- (2) **Transmittal numbers** must be assigned in sequential order as Forms 3210 are transshipped from the TAC to SPC or other functions.

Transmittal Number Standard Format is N-TTT-MM-NNN which represents:
N - Non-remittance
TTT - TAC identification name (e.g., MEM for Memphis)
MM - Two numbers for the month of the transmittals Form 3210
NNN - Assigned transmittal number.
IMPORTANT: At the beginning of each month, the transmittal numbers will start with 001, and continue through 999 for non-remittance transmittal transshipped from the TAC. 001 is the start number each month.
Example: The first non-remittance in the month of October from Memphis TAC: N-MEM-10-001

- (3) **Transmittal number tracker.** The assignment of the transmittal number is required to be tracked on the transmittal number tracker. The transmittal number tracker is electronically maintained on the *Remittance and Logs* Share-Point for your area and group. There are separate trackers for remittance and non-remittance documents. The TAC is not required to keep a paper copy of the transmittal number tracker for daily tracking/maintenance.
- (4) If a transmittal number is skipped or duplicated in error, notate the error and the date on the transmittal number tracker in **Date Transmittals Mailed** column.

Completing the Transmittal Number Tracker:	
Non-Remittance (TAC Name)	
Form 3210 Transmittal Tracker Month and FY	
Assigned Transmittal Number	Date transmittals mailed
Example: N-MEM-09-001	9/3/2020
Example: N-MEM-09-002	skipped
Example: N-MEM-09-003	used on 9/3/20 and 9/4/20
Example: N-MEM 09-007	Assigned transmittal number in error, transmittal Form 3210 not shipped

- (5) **Notate Form 3210.** Notate the unique transmittal number assigned to the Form 3210 in the "Transmittal Code" box on all three parts of the Form 3210 (part 1: Recipient Copy, part 3: Acknowledgement copy, and part 4: To be Retained by Originator Copy).

Example: If one Form 3210 is released to SPC that is (a) two pages long (page 1 of 2 and page 2 of 2) and one Form 3210 is released to SPC with (b)

one page, each document page has a unique number assigned, N-MEM-10-001, N-MEM-10-002, N-MEM-10-003.

- (6) **Released date:** The released date is the date the transmittal was mailed. This date must match the released date listed on Form 3210.

21.3.4.8.7.2
(11-16-2017)

**Non-Remittance
Acknowledgement
Transmittal Binder
System**

- (1) To ensure security of returns and all PII data, all Form 3210 transmittals that are used to transship documents must be maintained using a binder system.
- (2) All Form 3210 transmittals and supporting documents must be stored in these three ring binders.
- (3) Each binder must have two dividers, one labeled "Acknowledgement" and one labeled "Pending Acknowledgement". If multiple months are stored in a binder, additional dividers are necessary to be labeled for "Acknowledgment" for each month.
- (4) All Forms 3210 must be filed in the binders in numerical order by the transmittal numbers under the appropriate divider.
- (5) Current and previous month's transmittal retention files must be maintained in the binder until the month is closed out.

Note: GMs with multiple TAC locations have an option to have the acknowledgment of Form 3210 centralized, however, separate binders must be maintained for each TAC.

21.3.4.8.7.3
(10-01-2020)

**Non-Remittance
Acknowledgement and
Follow-up Procedures**

- (1) The SPC will provide acknowledgement copy of Form 3210 within ten (10) business days from the original date the package was mailed.
- (2) The SPC must acknowledge each item on Form 3210 with a distinctive check mark on the transmittal form **OR** Form 3210 will be signed or stamped indicating receipt.
- (3) All Form 3210 acknowledgement copies received from SPC must be stamped with the official **Received** date stamp
 - a. Acknowledgements received via EEFax, use the date received in the EEFax inbox regardless of the time of day the EEFax was retrieved/printed.
 - b. Acknowledgements received by mail, use the date received in the TAC mail.
- (4) Daily, a designated TAC employee must review binders to identify unacknowledged Forms 3210 that require follow-up actions.
- (5) If the Form 3210 acknowledgement copy **for non-Remittances** is not received within ten (10) business day from the original date the package was mailed, follow the chart below.

If	Then
SPC campus provided acknowledgement copy of Form 3210 within ten (10) business days from the date original date package was mailed or before follow-up action is completed	<ol style="list-style-type: none"> 1. Date stamp the acknowledgement received with the TAC's official Received date stamp. 2. The acknowledgement copy will replace the original file copy Form 3210 in the TAC file. 3. File in the binder under Acknowledgement tab.
SPC Campus provided acknowledgement copy of Form 3210 within ten (10) business days from the original date the package was mailed, however, documents listed on Form 3210 were distinctively marked not received	<ol style="list-style-type: none"> 1. Check UPS or FedEx tracking to confirm the package was delivered. 2. Refer to the applicable steps below in this table.
UPS or FedEx tracking information does not confirm the package was delivered	<ol style="list-style-type: none"> a. Consider the package to be lost. b. Report the lost package immediately upon discovery following guidance shown in (7) below.
UPS or FedEx tracking information does confirm the package was delivered	<ol style="list-style-type: none"> 1. Print UPS or FedEx proof of delivery and attach to the partially acknowledged Form 3210 retention file. 2. File the stamped, acknowledged Form 3210 and UPS or FedEx proof of delivery in the binder under Acknowledgement tab.

- (6) If Form 3210 acknowledgement copy **for Non-Remittances is not** received by the 10th business day from the date the package was mailed, follow the chart below.

If	Then
Acknowledgement Form 3210 has NOT been received on the 11th, 12th, 13th, 14th, or 15th business day after the 10th business day has expired	<ol style="list-style-type: none"> 1. Check UPS or FedEx tracking to confirm the package was delivered. 2. Refer to the applicable steps below in this table.

If	Then
UPS or FedEx tracking information does not confirm the package was delivered	<ol style="list-style-type: none"> Consider the package to be lost. Report the lost package immediately upon discovery following guidance shown in (7) below.
UPS or FedEx tracking information does confirm the package was delivered	<ol style="list-style-type: none"> Print UPS or FedEx proof of delivery and attach to the original copy of Form 3210. File in the binder under Acknowledgement tab.
Form 3210 acknowledgement is received after UPS or FedEx proof of delivery confirmation	<ol style="list-style-type: none"> Date stamp the acknowledgement Form 3210 received with the TAC's official Received date stamp. File in the binder under Acknowledgement tab, with the original file copy of Form 3210 and UPS or FedEx proof of delivery for this transmittal.

(7) If a package is considered lost, report the lost package immediately upon discovery to:

- The TAC GM and TM
- TIGTA at 800-366-4484 or the *TIGTA website* or the local TIGTA site, if available.
- PGLD IM office by completing the *PII Breach Reporting Form*

Call (267) 466-0777 or email **PII mailbox* if you have any problems or questions about completing the online form.

Note: A copy of the PGLD/IM report must be provided to the area remittance and account analyst for all lost packages to ensure that all account issues are properly addressed.

21.3.4.8.7.4
(04-12-2018)

**Retention Files for
Non-Remittance
Acknowledgement
Transmittal Procedures**

(1) Retention file for Non-remittance acknowledgment transmittals Form 3210 must be maintained for current fiscal years plus three (3) prior fiscal years from the year of the transmittal tracking number. Documents must be:

- Maintained in binders/folders/envelopes (must be contained, cannot be loose in a drawer or box)
- Properly marked with the month and year
- Filed in sequential order with that month's transmittal tracker
- Maintained in a metal locked file cabinet

Note: Managerial approval is required before any non-remittance acknowledgment retention files can be shredded/burned. Refer to IRM 1.4.11.7.9, Disposal of Remittance and Non-Remittance Form 795-A and Form 3210 Retention Files.

- (2) With GM approval, retention file documents can be moved from the binder to a folder or an envelope once the month is closed out.
- (3) The following documents must be retained by the GM or their designee for the current fiscal year plus three (3) fiscal years from the month and year of the transmittal tracker. Use the chart below to determine documents required to be maintained as part of the retention file.

If	And	Then retention file must include
Acknowledgment was received timely , within ten (10) business days		Acknowledgment transmittal Form 3210 stamped with the TAC's official Received date stamp
Acknowledgment received after closed by UPS or FedEx proof of delivery ,	UPS or FedEx confirmed delivery	<ol style="list-style-type: none"> a. Unacknowledged Form 3210 b. UPS or FedEx proof of delivery print c. Acknowledgment Form 3210 stamped with the TAC's official Received date stamp
Acknowledgement NOT received after closed by UPS or FedEx proof of delivery ,	UPS or FedEx confirmed delivery	<ol style="list-style-type: none"> a. Unacknowledged Form 3210 b. UPS or FedEx proof of delivery print
Acknowledgement NOT received ,	UPS or FedEx did not confirm delivery	<ol style="list-style-type: none"> a. Unacknowledged Form 3210 b. UPS or FedEx proof of delivery showing package was not delivered c. Copy of the PGLD IM report

If	And	Then retention file must include
Acknowledgement received after package was completed by one of the items above in this table,		<ol style="list-style-type: none"> Acknowledgement Form 3210 with the TAC's official Received date stamp UPS or FedEx proof of delivery print If applicable, PGLD IM report and other supporting documentation for that transmittal number

21.3.4.8.8
(10-01-2009)
SB/SE Documents

- (1) The following procedures will be followed for accepting documents for SB/SE:
 1. The FA employee will give the SB/SE phone information to the taxpayer to contact the SB/SE employee or representative to come to the TAC lobby to pick up the documents.
 2. If the SB/SE employee/representative cannot be located: Collect the documents and place in a secure (locking) location in the TAC. Daily, an SB/SE representative will arrange with the FA employee to pick up documents.

21.3.4.8.9
(06-24-2016)
Disclaimer Stamps on Secured Returns

- (1) Stamp secured returns with appropriate disclaimer stamp:
 - SELF-HELP
 - REVIEWED, BUT NOT AUDITED
- (2) Stamp the return beneath the area for the paid preparer's information.
- (3) **Do not stamp** the return with the disclaimer stamp if your review of the return determines changes need to be made and the taxpayer refuses to make the needed changes. Only stamp returns reviewed and approved with the disclaimer stamp as filed.

21.3.4.9
(10-01-2019)
Tax Law Assistance

- (1) The objective of FA Tax Law Assistance is to promote compliance by helping taxpayers understand and meet their tax responsibilities. Every taxpayer with a tax law question must be offered an answer or a referral.
- (2) The following actions must be completed before starting to answer tax law questions:
 - a. Respond to the taxpayer's opening statement by acknowledging that you will help.
 - b. Actively listen to the taxpayer's question/issue.
 - c. Target, paraphrase, and confirm the tax law question with the taxpayer.

Note: Listen for Taxability, Eligibility and Deductibility (TED), statements such as when, “that is not taxable”, “you are not eligible”, or “that is not deductible” are used.

- d. Determine if the tax law question is in scope or out of scope for Field Assistance. For out of scope questions, see IRM 21.3.4.9.2.2, Out of Scope Tax Law Referrals.
- e. Identify the correct Interactive Tax Law Assistant (ITLA) topic to use, or (if ITLA topic is not available) the reference material needed to use the Publication Method.
- f. Provide a correct and complete response.

Note: While assisting taxpayers with an account inquiry, it is common to encounter issues that have tax law implications. Even though the taxpayer’s initial question may be account related, be sure to use the appropriate tax law procedures as outlined in this section during the account contact. It does not matter who mentions the tax law issue (the ITAS or the taxpayer), ITLA is required to be used.

- (3) Summarize the information you provided and check for the taxpayer’s understanding.
- (4) Advise taxpayers that answers to their question can be found using the Interactive Tax Assistant (ITA) and other available tools on *IRS.gov/ITA*. Offer *Pub 5136-A*, IRS Services for Individuals, for future reference. Only print when offered to the taxpayer you are assisting.

21.3.4.9.1
(08-02-2023)
**Interactive Tax Law
Assistant (ITLA)**

- (1) To help you accomplish your job, ITLA was created to be a simple, easy-to-use interactive tool to guide you through the complex maze of IRS tax law rules and procedures.
- (2) Use of the ITLA is mandatory when answering any in scope tax law question for which there is an ITLA Tax Law Category (TLC) available. See the *ITLA Job Aid* on the FA Insider for instructions on using ITLA.
- (3) Refer to the FA Scope Search Engine on the *ITLA homepage* for detailed tax law in scope, out of scope and functional referral designations.
- (4) ITLA TLCs will not cover every possible tax law question received in a TAC. Employees must use their tax law skills and appropriate publications to answer in scope questions beyond the scope of ITLA.
- (5) If an ITLA TLC is not available, employees will use the Publication Method. See the *Publication Method Job Aid* on the FA Insider.

Note: See IRM 21.3.4.9.2.1, In Scope Tax Law Referrals, for guidance on tax law questions beyond your level of training and IRM 21.3.4.9.2.2, Out of Scope Tax Law Referrals, for assisting taxpayers with out of scope tax law questions.

21.3.4.9.2
(10-01-2018)
**Tax Law Referral
Procedures**

- (1) Providing high quality service depends on knowing when and where to refer issues that are outside of Field Assistance scope of services. When appropriate, taxpayer issues will be handled through a clearly defined referral process.
- (2) There are two categories of tax law referrals:
 - a. **Out-of-Scope** - For procedures, see IRM 21.3.4.9.2.2, Out-of-Scope Tax Law Referrals.
 - b. **In-Scope (or In-House) Referral** – These are in scope tax law issues for FA that the assisting employee is unable to work due to a variety of reasons.

Example: The ITAS with the contact is not trained on the topic; or the designated FA specialist/Subject Matter Expert (SME) not available.

- (3) See IRM 21.3.4.9, Tax Law Assistance, for guidance on determining the scope of a tax law topic, use of the Interactive Tax Law Assistant (ITLA) tool to answer in-scope tax law questions, and use of the FA Scope Search Engine within the ITLA tool which provides detailed designations for in-scope and out-of-scope topics.
- (4) For procedures on contacting a SME, see IRM 21.3.4.9.2.1.1, Designated Specialist/Subject Matter Expert (SME).
- (5) For procedures on creating the in-scope (in-house) referral, see IRM 21.3.4.9.2.1.2, Initiating an In- Scope Tax Law Referral.
- (6) For procedures on working an in-house referral see IRM 21.3.4.9.2.1.3, Resolving and Tracking an In-Scope Tax Law Referral.
- (7) Each FA GM will designate a Group Referral Coordinator (GRC). The GRC will serve as a resource person for the group regarding in-scope tax law referrals. For information about the role of the GRC, see IRM 21.3.4.9.2.3, Group Referral Coordinator Responsibility for In-Scope Tax Law.

21.3.4.9.2.1
(10-01-2019)
**In-Scope Tax Law
Referrals**

- (1) It is expected that you will resolve all issues within the FA scope of services while the taxpayer is in the TAC.
- (2) If you are unable to resolve the in-scope issue, attempt to contact your lead or manager or a designated FA Specialist/Subject Matter Expert (SME) while the taxpayer is still in the TAC. See IRM 21.3.4.9.2.1.1, Designated Specialist/Subject Matter Expert (SME).
- (3) If a designated FA Specialist/SME is not available or unable to assist with the in-scope issue, you will offer the taxpayer a referral. Follow procedures in IRM 21.3.4.9.2.1.2, Initiating an In-Scope Tax Law Referral.

Note: A referral for an in-scope tax law topic is prepared only when a taxpayer inquiry cannot be resolved while the taxpayer is in the TAC.

21.3.4.9.2.1.1
(10-01-2018)

**Designated
Specialist/Subject Matter
Expert (SME)**

- (1) When you are unable to answer the taxpayer's in scope tax law question, you will contact a designated FA Specialist/SME for technical support.
Example: You have not been trained in the tax law topic.
- (2) Subject Matter Experts will be designated in each group, territory, or area.
 - a. Group managers are responsible for designating SMEs.
 - b. Each group/territory/area will compile a list of experts within their oversight area including the name, subject matter, and daytime telephone numbers.
 - c. This list will be provided to all employees within the group/territory/area.
 - d. The area analyst will update this list annually by October 1.
- (3) If a designated FA Specialist or SME is not available or unable to assist while the taxpayer is in the TAC, you will offer the taxpayer a referral. See IRM 21.3.4.9.2.1.2, Initiating an In-Scope Tax Law Referral.

21.3.4.9.2.1.2
(10-01-2018)

**Initiating an In-Scope
Tax Law Referral**

- (1) When a designated FA Specialist/SME is not available or unable to assist with an in-scope (in-house) tax law issue while the taxpayer is in the TAC:
 1. Explain to the taxpayer that you will not be able to provide a response to the question because you are not trained on tax law in that topic (or a person who is trained is not available if a SME was contacted).
 2. Strongly encourage the use of alternative resources as described in (2) below and explain this is the fastest and easiest ways to find an answer to their question.

Caution: Do not mention the possibility of an in-house referral to FA for the in-scope topic until all the other options have been explained.

- (2) It is recommended these alternative resource options be discussed with the taxpayer in this order:
 1. The *IRS.gov* website.
 2. Applicable reference materials (publication number, form number, instructions).
 3. Services of a tax attorney, certified public accountant (CPA), or other tax professional.
 4. Return preparation software also provides answers to some tax law questions.
 5. Provide Pub 5136-A, IRS Services for Individuals.

Note: Pub 5136-A is a web-based only product that directs taxpayers and tax practitioners to tax information and online tools available on *IRS.gov* and provides contact telephone numbers for future reference. It is not available to order and must be printed for the taxpayer. Only print when offered to the taxpayer you are assisting.

- (3) As a last resort, will you offer the taxpayer a referral to another employee trained in the topic (to be kept in-house). You must inform and emphasize to the taxpayer they must be willing to allow 15 business days for a response by telephone. If the taxpayer expresses dissatisfaction with this option, you will again provide the alternatives described in (2) above as a faster option.

- a. Only when the taxpayer insists on the referral, will you initiate the in-house tax law referral by composing an email with the taxpayer's tax law question communicated as completely as possible. Include the taxpayer's **daytime telephone** contact information. Be sure to identify the best times(s) of day to reach the taxpayer (must be within the TAC's business hours).

Caution: Taxpayer Identification Numbers (TINs) cannot be put in the email.

- b. Always ensure any additional questions the taxpayer has are addressed before the taxpayer leaves the TAC and before you close out the contact.
- c. **The subject line of the email must be written as:** Area X; Territory X; Group XXX; Tax Law Topic.

Example: A1; T2; Group 123; IRA Rollover

- d. Send the email to the dedicated referral mailbox *ts.fa.ot.ref@irs.gov*

Note: Do not prepare a tax law referral using the Form e-4442.

21.3.4.9.2.1.3
(10-01-2018)

Resolving and Tracking an In-Scope Tax Law Referral

- (1) A dedicated referral email mailbox is used as the submission and tracking mechanism for in-scope tax law referrals.
 - a. All in-scope tax law referrals must be sent to the dedicated email address *ts.fa.ot.ref@irs.gov* unless the referral can be closed by someone else (group/territory/area) by that day's close of business.
 - b. The employee who had the contact with the taxpayer prepares the email for the in-scope tax law referral and send the email to the tax law referral mailbox above.
- (2) The area designee (usually an area analyst) ensures all referral email messages are worked and closed timely per IRM 1.4.11.3.7.1, Referral Responsibilities. The area designee accesses the mailbox daily to review the emails for any submissions from their area and forwards any email from an employee within the area to an identified FA specialist/SME.
- (3) The specialist/SME makes two telephone attempts at different times of the day on two separate days to resolve the referral. The calls must be attempted during the "best time" to contact designated by the taxpayer (e.g., first attempt on Monday morning and second attempt on Tuesday afternoon).
- (4) If the attempt to reach the taxpayer by phone the second time is unsuccessful, the assigned specialist/SME will leave a voice mail advising the taxpayer of their options per IRM 21.3.4.9.2.1.2, Initiating an In-Scope Tax Law Referral.
- (5) The specialist/SME closes the referral by replying to the original email with the following information:
 - a. Dates and times of telephone contact.
 - b. How the referral was closed (spoke to the taxpayer and answered the question using ITLA or unable to reach taxpayer and left a message with alternative resources).
 - c. The date of closure.
 - d. **The subject line must be updated to add the word "CLOSED" to the end.**

Example: A1; T2; Group 123; IRA Rollover; CLOSED.

21.3.4.9.2.2
(12-13-2019)
**Out-of-Scope Tax Law
Referrals**

- (1) Refer tax law questions that are beyond the FA scope of services per the procedures below. See the *ITLA Out of Scope link* for guidance on which topics are within the scope of services for FA and AM.

Note: Do NOT refer tax law questions within FA's scope of services to other functions. See IRM 21.3.4.9.2.1, In-Scope Tax Law Referrals.

(2)

When the taxpayer's question is out-of-scope for FA
<p>Advise the taxpayer the question cannot be answered in a Taxpayer Assistance Center (TAC) and provide the following alternative service options:</p> <ul style="list-style-type: none"> a. <i>IRS.gov</i> website b. Applicable reference materials (publication number, form number, instructions), if known. c. Services of a tax attorney, certified public accountant (CPA), or other tax professional. d. Return preparation software may also provide answers to some tax law questions. e. Print Pub 5136-A, IRS Services for Individuals (electronic only). f. Toll-free tax law assistance is available for out of scope questions (as identified in the ITLA FA Scope Search Engine) on the topics below. Provide the taxpayer with the applicable toll-free number and hours of operation.
<p>Businesses: Toll-Free 800-829-4933 Hours of Operation: Monday–Friday 7 a.m. – 7 p.m. your local time (Alaska and Hawaii follow Pacific Time).</p>
<p>Estate and Gift taxes: Toll-Free 866-699-4083 Hours of Operation: Monday-Friday 8 a.m. - 3:30 p.m. ET for Form 706 and Form 709 only.</p>
<p>Excise taxes: Toll-Free 866- 699-4096 Hours of Operation: Monday–Friday 8 a.m.– 6 p.m. ET.</p>
<p>Exempt Organizations, Retirement Plan Administrators, and Government Entities: Toll-Free 877-829-5500 Hours of Operation: Monday–Friday 8 a.m. - 5 p.m. your local time.</p>

21.3.4.9.2.3
(10-01-2018)
**Group Referral
Coordinator (GRC)
Responsibility for In
Scope Tax Law**

- (1) Each FA GM will designate a GRC.
- (2) The GRC, with regards to in-scope tax law referrals:
- a. Serves as a resource person for the group regarding referrals.
 - b. Serves as the primary contact for all group referrals.
 - c. Reviews all referrals for completeness, accuracy, and scope.
 - d. Ensures the accurate and timely assignment of a referral to an SME.
 - e. Follows-up on all overage referrals to determine status.
 - f. Identifies and elevates any emerging issues regarding referrals or the referral procedures to the area coordinator through the GM for concurrence.

Note: Before raising issues/questions to the area coordinator, through GM, the GRC will research using IRM, SERP, ITLA, etc., and attempt to resolve the issue.

- (3) See IRM 1.4.11.3.7.1, Referral Responsibilities, for responsibilities of GM, area, and headquarters referral coordinators.

21.3.4.10
(10-02-2024)

Forms, Instructions, and Publications

- (1) TACs must stock and provide taxpayers with free copies of forms, instructions and publications identified on the current year TAC Product List with the exception of Spanish products which are only required to be stocked where there is demand for them. Products not listed are not fulfilled without approval from the DFA.

Exception: Educational (e.g., EITC awareness) and other promotional products not on the TAC product list may be stocked when non-FA organizations request permission. TACs do not reorder these products once depleted. If unsure about a specific product received, contact your area forms analyst for guidance.

- (2) Initial filing season products ship automatically to TACs and are normally made available to the public by the start of the calendar year (when possible). These products are a one-time shipment with quantities determined by Media and Publications (M&P) and shipped as soon as the printed product becomes available. Do NOT order products identified as “M&P ship” on the TAC product list when stock is depleted or if the initial order was not received.

Note: Notify the area forms analyst if the initial one-time shipment is not received so that M&P can track the delivery. If more quantities of the initial filing season products are needed, work with your area forms analyst. In both instances, the area forms analyst contacts the HQ forms analyst for resolution.

- (3) Reorder products identified on the TAC product list as “TACs order through OSMS” as needed throughout the year. Only order the quantities needed to meet the expected demand for your TAC. Limit reorders of stocked products. See the current year TAC Product List on *FA Insider Job Aids* for guidance on which products must be reordered and stocked year-round.
- (4) Offer to order the product(s) for the taxpayer using Enterprise Logistics Information Technology (ELITE) on AMS if the taxpayer does not wish to use the above options. See the *ELITE instructions* on SERP and IRM 21.2.2.4.5.2, Enterprise Logistics Information Technology (ELITE).

Exception: If no IDRS access, orders may be placed for taxpayers using *Forms and Publications by U.S. Mail*.

If a taxpayer requests a product that is not stocked in the TAC but is available online:

Inform taxpayers that they can access, download, and print tax products on the IRS website at *IRS.gov/forms-instructions* or they can place an order for most printed tax products at *IRS.gov/forms-pubs/order-products*

If a taxpayer requests a product that is not stocked in the TAC but is available online:

Offer Pub 4604, Use the Web for IRS Tax Products & Information.

Note: For taxpayers that do not have access to the internet or do not have ability to print, inform them that most libraries have computers with internet access and printers available for public use.

For TACs with FSA Kiosks - Offer assistance on how to use the FSA to download, view, and order products not available in the TAC. For procedures on using FSA, see IRM 21.3.4.2.2, Facilitated Self-Assistance (FSA).

- (5) As a last option, products that are 20 pages or less may be printed in the TAC and provided to the taxpayer. For products that are more than 20 pages, the TAC employee may offer to order the product for the taxpayer (see exception below).
- (6) **Printing tax products in TACs should be done on a limited basis.** Target to determine the information that is needed and only print the necessary pages rather than printing the entire product. Print relevant sections of publications needed to answer tax law questions if the publication is not available in the TAC.

Example: Taxpayer has a question on paying estimated tax for their gambling winnings. Since Pub 505, Tax Withholding and Estimated Tax, is not on the TAC product list, only print the relevant page on gambling winnings instead of the entire publication.

Exception: Managerial exceptions to the 20-page limit may be made to accommodate individual taxpayers on a case-by-case basis. Consider taxpayers that have experienced extreme hardships (e.g., made repeated visits from great distances, arrived at the TAC when it was closed, physically challenged to travel) when granting exceptions.

- (7) For general information on forms and publication requests, see IRM 21.3.6, Forms and Information Requests.

21.3.4.10.1
(10-02-2024)
**Ordering and Stocking
Forms, Instructions, and
Publications**

- (1) Order, stock and inform taxpayers how to obtain tax products. Only stock products listed on the TAC product list. See exception in IRM 21.3.4.10 (1), Forms, Instructions, and Publications.
- (2) Periodically, TAC Alerts are issued by M&P to inform TAC employees of information on printed products and posted on the *TAC Program* page. TAC Alerts are also issued when initial filing season products are released to the TACs. Use the link to subscribe to TAC alerts.
- (3) Use the following resources to manage tax products in the TAC:
 - a. **Balance on Hand (BOH) survey** - Conducted annually after filing season to determine the number of full cartons, or equivalent quantities,

- of remaining forms, instructions, and publications in stock. A TAC alert is issued when the survey needs to be completed.
- b. **Order and Subscription Management System (OSMS)** - Used to order and replenish stocked tax products designated as “TACs order through OSMS” on the TAC product list. TACs monitor orders placed through OSMS.
 - c. Refer to *TAC Delivery Contacts* for assistance in resolving any order and delivery issues.
- (4) Prior year Filing Season products are not stocked in TACs. Follow local procedures to dispose of or recycle prior year products once the new revision is available.
 - (5) Locations where state and/or local income tax is applicable may stock state and local income tax forms. Provide information (address, telephone number and website) on how to locate the state and local income tax office, if requested. *State income tax contact information* is found on SERP under the “Who/Where” tab.
 - (6) TACs have one Order Point Number (OPN): nnnnn-6699. Only accept deliveries of boxes which have your OPN on a computer-generated label.
- Caution:** If you are responsible for opening packages in your TAC, refer to IRM 21.1.3.10.8, Suspicious Packages and Letters. If any package looks suspicious, DO NOT OPEN IT.
- (7) Work with the TAC GM to ensure the address and order point contact information is always current for your TAC. Order point contact information and address maintenance can be verified/updated by accessing the link, Order and Subscription Management System on the TAC Program Page.
 - (8) Ensure forms display racks are labeled and professional in appearance. Use the forms rack inserts to assist with forms management (locally developed inserts are not allowed). Forms rack inserts and ordering information can be found on the *Field Assistance Insider Job Aids* page under Miscellaneous - Forms Rack Inserts.

Forms Rack Label and Holder Instructions
Attach label holders, with integral self-adhesive backing, to the front end of the form rack shelves and center on each form bin. Install one (1) label holder per forms bin, (20 label holders per standard form's rack). Install label holder aligned with the top edge of each shelf.
Adhesively apply labels (1" high x 6" long) to paper inserts (supplied with holders) and insert into the label holder. Change labels by sliding out the old label and inserting the new label. Do not apply adhesive labels to the outside of the holder.

Forms Rack Label and Holder Instructions

Use the TAC product list for identification of labels. Use multiple bins and labels as needed for high volume forms. Identify all labels with:

- Form
- Schedule
- Instruction
- Publication

Note: Capitalize the first letter of each word on label.

See *Field Assistance Insider Job Aids* page under Miscellaneous - Forms Rack Label Procedures for detailed labeling instructions and ordering information.

- (9) Use Integrated Talent Management (ITM) course number 25456 and Document 12659, Procedures on Ordering Forms (POOF), for training on these procedures.

21.3.4.11
(03-23-2018)
Return Preparation Referrals

- (1) Return Preparation Services are no longer offered in FA TACs. This includes current, prior, and amended IMF returns. FA employees will provide taxpayers with alternative sources to have their tax returns prepared.

- (2) **Return Preparation Referrals** – Provide taxpayers with alternative return preparation resources as follows:

1. Free File and Free Fillable Forms on *IRS.gov/freefile* (available for the current tax year only) through October 15th.
2. *VITA/TCE Sites* on SERP or *VITA/TCE Locator Tool* on IRS.gov. Refer to the website for criteria.

Note: FA employees can provide a printout of the ten closest sites, if requested by the taxpayer.

3. Provide taxpayers with Pub 3676-B, VITA/TCE Site Location Flyer for Field Assistance Taxpayer Assistance Centers, so they are aware of the types of returns prepared at these sites.

Caution: Hours of operation and services offered vary at VITA/TCE sites. Advise the taxpayer to call the VITA/TCE site in advance to find out when the site is open, criteria to use their services, and types of services offered, including preparation of prior year returns.

4. Commercial software.
5. Tax Professionals/Paid Preparers.

Note: There is a searchable *Directory of Federal Tax Return Preparers with Credentials and Select Qualifications* on *IRS.gov* that will help taxpayers find tax professionals with credentials to help them prepare their tax returns.

21.3.4.12
(10-01-2019)
Account Inquiries

- (1) Field Assistance resolves a variety of account inquiries involving processes that are maintained or **owned** by other business units, such as Accounts Management and Compliance Services Organizations.

- (2) An account inquiry is a contact relating to a taxpayer's tax account or entity information dealing with the processing of tax returns and/or corrections of subsequent errors.
- (3) Account inquiries are received by FA from taxpayers in-person during appointments or through taxpayer correspondence. See IRM 21.3.4.2.5, Alternative Work Stream and IRM References.
- (4) All account inquiries, unless IRM specified, are in scope for FA.
- (5) Most account inquiries are resolved while the taxpayer is in the TAC or because of correspondence. Consider an account inquiry closed after all actions have been taken and the taxpayer notified. Refer to IRM 21.3, Taxpayer Contacts, for guidelines on closing actions for referrals/correspondence and instructions to taxpayers.
- (6) A written/electronic referral is initiated (in limited instances) when a taxpayer inquiry cannot be resolved while the taxpayer is in the TAC or by the close of business/or the end of your tour of duty (TOD) on the day contact is made. See IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442, and IRM 21.3.4.12.2, Account Referral Procedures, for more information.

Caution: Due to increasing incidents of taxpayer accounts with identity theft, follow all disclosure procedures prior to accessing a taxpayer account. See IRM 21.3.4.3.3, Communicating with and Surveying Taxpayers.

21.3.4.12.1
(10-01-2019)

Researching and Resolving Account Inquiries

- (1) Procedures used by FA during taxpayer contacts are primarily found in:

- IRM 21, Customer Account Services
- IRM 5.19, Liability Collection
- IRM 3.21.263, Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)
- IRM 5, Collecting Process

Other IRMs are used in the performance of your official duties are found in IRM 21.1.2.3.1, Multi-Functional IRMs. This reference is not all inclusive for FA account work.

- (2) Use the FA IRM Reference by Topic link in Exhibit 21.3.4-5, Research and Resolve - IRM Procedures by Topic, to narrow your research to locate the information needed to resolve the majority of inquiries received from taxpayers in the TAC.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria (see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.

21.3.4.12.2
(10-01-2019)

Account Referral Procedures

- (1) Providing high quality service depends on employees knowing when and where to refer issues that are outside their training level.
- (2) Taxpayer issues beyond these levels will be handled through a clearly defined referral process.

- (3) Each group will have a Group Referral Coordinator (GRC) as required per IRM 21.3.5.4.5, Receiving Referrals. The GM (or designee) will make the final determination on disposition of the referral.
- (4) It is essential that employees “own” the issue and work with the taxpayer until the issue is appropriately referred. This is a key component in the process of providing accurate answers to taxpayers.
- (5) For general information about referrals, see IRM 21.3.5.2, What is a Referral? and IRM 21.3.5.2.1, What is Not a Referral.
- (6) All account inquiries, unless IRM specified, are in scope for FA. Some IRMs that may be used to perform your official duties are found in IRM 21.1.2.3.1, Multifunctional IRMs. This reference is not all inclusive for FA account work.
- (7) It is expected that all issues within the FA scope of services will be resolved and worked while the taxpayer is in the TAC. If you receive a taxpayer’s inquiry and are unable to resolve the issue, attempt to contact a designated FA specialist/SME while the taxpayer is still in the TAC. See IRM 21.3.4.9.2.1.1, Designated FA Specialist/Subject Matter Expert (SME), for procedures.
- (8) If the account issue cannot be resolved while the taxpayer is in the TAC, the matter must be referred. There are two types of account referrals in FA:
 - a. In Scope - See IRM 21.3.4.12.2.2, In Scope Account Referrals
 - b. IRM Mandatory - See IRM 21.3.4.12.2.3, Internal Revenue Manual Account Referrals

21.3.4.12.2.1
(10-01-2018)
**Group Referral
Coordinator**

- (1) As set forth in IRM 21.3.5.4.5, Receiving Referrals, each TAC manager will designate a Group Referral Coordinator (GRC). The GRC:
 - a. Serves as a resource person for the group regarding referrals.
 - b. Serves as the primary contact for all group referrals.
 - c. Reviews all referrals for completeness, accuracy, and feasibility (IRM reference, IDRS control base).
 - d. Ensures paper Forms 4442 for mandatory IRM Referrals are sent to appropriate campuses when they are not accepted electronically.
 - e. Reviews Form e-4442 reports periodically to monitor inventory levels, overage cases, timely closure of rejects and group profile reports.
 - f. Ensures the accurate and timely referral assignment to an SME.
 - g. Follows-up on all overage referrals to determine status.
 - h. Identifies and elevates any emerging referral issues or procedures for concurrence through the GM to the area coordinator.

Note: Research using resources such as IRMs, SERP, etc., and attempt to resolve the issue before raising issues/questions to the GM through the area coordinator.

- (2) See IRM 1.4.11.3.7.1, Referral Responsibilities, for responsibilities of the GM, area, and headquarters referral coordinators.

21.3.4.12.2.2

(10-01-2018)

In-Scope Account Referrals

(1) There are two types of in-scope account referrals in FA:

Personal Account Referral	In-House Account Referral
Must be resolved by the originating employee by close of business the same day the taxpayer visits the TAC.	Must occur under any of the following circumstances: <ol style="list-style-type: none"> You do not have the technical training to resolve the contact, and the FA designated specialist/SME is not available or is unable to assist while the taxpayer is in the TAC. See IRM 21.3.4.9.2.1.1, Designated FA Specialist/Subject Matter Expert (SME), for information about this resource. You do not have the required IDRS profile necessary to complete the contact. <p>Example: You are a Form 809 receipt book holder.</p> IDRS/Automated Collection System (ACS) is down or unavailable.
Only for issues you expect to complete by close of business on the same day the taxpayer visits the TAC. Note: Do not create a personal account referral simply to claim ownership of an account issue. If there is no expectation that you will resolve the account issue by close of business that day, follow procedures for an in-house account referral.	When these situations occur: <ol style="list-style-type: none"> Apologize to the taxpayer that you will not be able to assist them now. Advise the taxpayer that the issue will have to be referred and they will receive a response within 30 days from another TAC employee.
Complete Form e-4442 before the taxpayer leaves the TAC and close the Form e-4442 by close of business the same day the taxpayer visits the TAC.	Complete Form e-4442 on AMS. See IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442. A paper Form 4442 will only be prepared if the Form e-4442 function is unavailable or an IRM specifically directs you to prepare a (paper) Form 4442.

Personal Account Referral	In-House Account Referral
Items in your personal inventory automatically move to the manager's review folder and convert to an in-house referral if they are not resolved by close of business on the day the taxpayer visits the TAC.	<p>Manual input of the control base is not required due to the in-house functionality of AMS. A systemically created control base will recognize the initiator's IDRS number, assign the Activity Code based on the location of the initiator, and establish the status code as "B". The ITAS indirectly determines the Category Code from these options:</p> <ul style="list-style-type: none"> • FACO (collection) • FARE (refund) • FAOT (other) <p>The Category Code is based on the type of in-house referral the ITAS selected when creating the referral.</p>

See IRM 21.3.4.12.2.4, Account Referral Tracking in Field Assistance, for responsibilities of employees assigned to work Form 4442 inventory.

21.3.4.12.2.2.1
(10-01-2018)

**Designated FA
Specialist/Subject Matter
Expert (SME)**

- (1) You will contact a designated FA specialist for technical support on in-scope account issues.
 - a. Subject matter experts will be designated in each group, territory, or area.
 - b. Group managers are responsible for designating SMEs. Each group/territory/area will compile a list of experts within their area including name, subject matter, and telephone numbers. This list will be provided to all FA employees within the group/territory/area.
 - c. The area analyst will update this list annually by October 1.
- (2) If a designated FA specialist or SME is not available or unable to assist, you will offer the taxpayer an in-house account referral. See (3) and (4) of IRM 21.3.4.12.2.2, In-Scope Account Referrals.

21.3.4.12.2.3
(10-01-2018)

**Internal Revenue Manual
Account Referrals**

- (1) IRM referrals are account issues that must be referred to another function outside of FA because:
 - a. The account has an open control that prevents you from taking an action or resolving. Refer to IRM 21.5.2.3, Adjustment Guidelines – Research, for additional information on open controls.

Caution: Not all open control bases prevent FA from resolving the account.

 - b. A subject specific IRM section specifies that Form e-4442 must be referred. See IRM 21.3.5-1, Referral IRM Research List, for an exhibit of possible referrals with IRM references.

Caution: The presence of a topic listed on the exhibit does not automatically make it a mandatory referral for FA. Thorough research must be completed when selecting a specific reference from the exhibit to ensure the referral is routed correctly. If you cannot locate the applicable issue on the

exhibit, select “Other” and manually input the correct IRM reference in the “Taxpayer Inquiry/Proposed Resolution” section of the Form e-4442.

Note: The subject specific IRM is the controlling IRM for the topic. For example, IRM 21.4, Refund Inquiries, is the subject specific IRM for Refund Inquiries. No other IRM can override IRM 21.4 concerning refund inquiries.

- (2) Form e-4442, through AMS, must be used to prepare, review, and electronically route IRM referrals. Routing exceptions:
 - a. Some campus functions do not accept electronically routed Form e-4442s. These referrals will be printed, reviewed, and approved by the GM/GRC, and faxed to the function/campus within three (3) business days from the day the taxpayer entered the TAC.
 - b. All mandatory referrals must be sent electronically when possible. Any attachments will be faxed separately and noted in the remarks section of the Form e-4442.

Caution: Keep in mind, do not attach IDRS screen prints, copies of notices, or other information that the campus functions can readily access themselves. In addition, you must identify the IRM reference that directed the referral and the fact that there are attachments in the “Taxpayer Inquiry/Proposed Resolution” section of the Form e-4442. GMs/GRCs (or their designees) must ensure the appropriateness of the attachments before approving and faxing the Form e-4442.

- c. Taxpayers often bring documents or information they want sent/faxed to other functions. Account related documents should not be brought to the TAC for the sole purpose of forwarding to another function. When documents are not associated with account assistance, and there is no IRM direction stating otherwise, advise the taxpayer where to mail their documents.
- d. **Example of an appropriate attachment referral** - Sometimes a late reply to a Combined Annual Wage Reporting (CAWR) assessment can be a required referral. If supporting information needs to be attached to the Form e-4442, you would select “Other”, rather than “CAWR” from the referral type drop down menu.
- e. **Example of an inappropriate attachment referral** - Creating a Form e-4442 simply to forward the taxpayer’s response to a letter from the Error Resolution System (ERS) function. Instead, forward the taxpayer’s documents using Form 3210, Document Transmittal, through regular mail procedures without a Form e-4442. However, see (c) above if the taxpayer’s response was not related to the account assistance you provided.

21.3.4.12.2.4
(10-01-2018)
**Account Referral
Tracking in Field
Assistance**

- (1) AMS will be used as the tracking mechanism for in-scope account referrals. Control bases, Activity Codes, Status Codes, and Category Codes will all be systemically generated regardless of the type of referral, based on the employee’s selections as they create the Form e-4442 referral.
- (2) All referrals created by FA employees through AMS will be systemically sent to the GM/GRC for review. This review must be completed within three (3) business days.
- (3) As a reviewer, the GM/GRC will have several options regardless of the type of referral. See IRM 21.3.4.12.2.4.1, In-Scope (In-House) Account Referral

Tracking, and IRM 21.3.4.12.2.4.2, Internal Revenue Manual Account Referral Tracking, for specific guidance on each type.

21.3.4.12.2.4.1
(10-01-2018)
**In-Scope (In-House)
Account Referral
Tracking**

- (1) If an employee submits a Form e-4442 as a personal or in-house account referral, the GM/GRC can accept/approve. The referral is assigned a generic group IDRS number, maintaining the “A” status code, and moves into an electronic inventory queue.

Note: Personal referrals not closed by close of business on the day they were created must be converted to in-house referrals.

- a. FA employees working from the electronic inventory queue will pull the next case based on their assigned referral skill set profile.
- b. Once the case is pulled by the employee, the Status Code will automatically update to “A” and the control base will be assigned to the employee’s IDRS number.
- c. If a final response cannot be initiated within 30 days from the earliest IRS received date, an interim letter is required to be issued. Subsequent interim letters must also be issued if a final resolution cannot be provided by the promised date included in the initial interim letter. Interim letters for all open Form e-4442 cases are systemically generated and then recorded in part II of the form, based on the following schedule:

Timeframe	Interim Letter
30 days from Form e-4442 creation date.	Letter 2645-C, Interim Letter. Choose all appropriate paragraphs.
60 days from Form e-4442 creation date.	Letter 2644-C, Second Interim Response. Choose all appropriate paragraphs.
Every 30 days from previous interim letter date until the case is closed.	Subsequent Letter 2645-C. An authorized user (GM/GRC) will have the ability to suspend systemic generation of the interim letters, if necessary.

- d. After the employee completes the required account actions and enters closing comments in part II of the Form e-4442, the control base will systemically be closed and boxes 25-30 of the Form e-4442 will automatically be recorded.
- (2) The GM/GRC can also reject a personal or in-house referral back to the originator with comments identifying the reason for rejection.
- a. The control base systemically updates to status code “A”, and the originator’s IDRS number will be assigned.
 - b. The employee will have three days to work the reject.
 - c. The employee can correct the error and resend the Form e-4442 to the GM/GRC for approval, or they can close the case, eliminating the referral.

21.3.4.12.2.4.2
(10-01-2018)
**Internal Revenue Manual
Account Referral
Tracking**

- (1) If an employee submits a Form e-4442 as an IRM referral, the GM/GRC can accept/approve, and the referral is electronically sent to the campus function if they are set up for electronic receipt. If not, fax the referral to the campus function.
- (2) **Once the Form e-4442 is approved, the GM/GRC is not responsible for further tracking of an IRM referral.**
- (3) The GM/GRC can also reject an IRM referral back to the originator with comments identifying the reason for rejection. If an IRM reference requiring the campus or functional referral is not provided, the GM/GRC must reject the Form e-4442 back to the originator.
 - a. The control base systemically updates to status code "A", and the originator's IDRS number will be assigned.
 - b. The employee will have two (2) business days to work the reject.
 - c. The employee can correct the error and re-send the Form e-4442 to the GM/GRC for approval, or they can close the case, eliminating the referral.

21.3.4.12.3
(10-02-2024)
**Account Management
Services (AMS)**

- (1) All FA employees are required to use AMS to research, document, and resolve account contacts, adjustments, and account referrals. See IRM 21.2.1.8, Account Management Services (AMS), for information on AMS features. Identify the appropriate issue in AMS and add a complete narrative history for ALL account accesses including all cross-referenced IMF and BMF accounts.

Exception: The automatic history that is generated when ONLY posting a payment on AMS is sufficient documentation. No additional narrative is required.

- (2) Use the required IAT Disclosure Tool to perform taxpayer authentication. If the IAT Tool is unavailable, complete disclosure per IRM 21.1.3.2, General Disclosure Guidelines.

Reminder: Complete Form 11377, Taxpayer Data Access, to document an access performed in error while performing normal tax administrative duties. An AMS history entry is not required for this circumstance. See IRM 10.5.4.3.4, Inadvertent Accesses of Tax Information.

- (3) Use the required IAT tool where the bulk of the research and account resolution will be completed.

Example: AMS is used for adding the issue/narrative history on the account. The bulk of the research, account resolution, and disclosure will be completed in IAT (math error and address change inputs). See IRM 21.3.4.12.4, Integrated Automation Technologies (IAT).

- (4) When AMS is not available, and account work is completed on IDRS, certain history items can be put directly on IDRS. See IRM 21.2.2.4.2.1, IDRS History Items and Account Inquiry. Once AMS is available, a history can be input.

21.3.4.12.4
(10-02-2024)
**Integrated Automation
Technologies (IAT)**

- (1) All TAC employees are required to use the IAT tools. See the *IAT SharePoint* for IAT Taxpayer Services: Care/Field/TAC job aids .

Note: See IRM 21.3.4.23, Disclosure for mandated use of the IAT Disclosure Tool.

21.3.4.13
(10-02-2024)
Balance Due Accounts

- (2) Field Assistance employees are required to use the IAT tool where the bulk of the research and account resolution will be completed.

- (1) Assisting taxpayers in resolving their balance due account(s) is the responsibility of all TAC employees while speaking with a taxpayer. All employees are required to use the IAT Compliance Suite to assist in resolving balance due inquiries. Field Assistance employees must refer to IRM 5.19.1, Liability Collection, Balance Due, for complete procedures. Use the IRM Reference by Topic link in Exhibit 21.3.4-5, Research and Resolve - IRM Procedures by Topic, for additional balance due IRM references.

Note: Employees may encounter contacts where a balance due inquiry becomes more technical and/or the request changes to a request to resolve the balance due account. In these instances, employees will create an E-4442 In-house referral, if not trained in resolving a balance due account.

Reminder: IRC 6103(e)(8) authorizes the IRS to disclose certain information about the IRS's efforts to collect tax to taxpayers or their authorized representatives, when the taxpayers filed a joint return, are no longer married, or separated and no longer resides in the same household. See IRMs below for detailed information on what can and cannot be disclosed:

- IRM 5.19.5.4.13, ACS and Disclosure, for information on disclosing information on Split Spousal Assessments
- IRM 5.1.22.4(4), Disclosure of Joint Returns - Divorced or Separated Spouses
- IRM 21.6.8, Split Spousal Assessments

Reminder: Delegation Order 5-3 provides GS-09 and above TAC employees the authority to release a levy.

Note: Electronic Automated Collection System Guide (e-ACSG) is used by employees who have completed Balance Due training. The Balance Due training includes ACS procedures and awareness of using the e-ACSG.

- (2) Taxpayers should be offered the option of using the Online Payment Agreement (OPA) application through *IRS.gov/payments* or an FSA kiosk (if available) if they meet the criteria in IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts.
- (3) ACS cases (status 22) are in scope and worked in FA. If a trained employee is not available to offer assistance, refer the case in accordance with FA In-house referral procedures. See IRM 21.3.4.12.2.2, In Scope Account Referrals.

Note: If any modules are in status 22 and you do not have access to the ACS system (e.g., system down, password problems, BEARS not approved yet), contact the *ACS Support and Status 22 TAS Liaisons* for actions to take. This will allow timely input of the documentation to the taxpayer's account in the ACS system.

Reminder: Use the IAT Compliance Suite on all balance due inquiries. Additionally, the Electronic Automatic Collections System Guide (e-ACSG) may continue to be used by ACS trained employees.

- (4) Taxpayers making a payment should be provided Pub 5034, Making a Payment. For information on electronic payment options, please see IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-file Users, and IRM 21.2.1.48.2, IRS Direct Pay.
- (5) **Private Collection Agencies** - See IRM 5.19.1.5.21.4, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts, for information and procedures on the private debt collection program.
- (6) See IRM 5.19.5.4.13, ACS and Disclosure, for information on disclosing information on Split Spousal Assessments.
- (7) See IRM 5.19.1.4.1.3, Account Actions on Referral/Redirects - FA Employees, for procedures on handling accounts that exceed FA authority levels.

21.3.4.13.1
(10-01-2018)
Lien Payoff Requests

- (1) When asked to provide lien payoff information, the FA employee will determine who is asking for the information and follow procedures in IRM 21.3.4.13.1.1, Lien Payoff Requests from Taxpayers or IRM 21.3.4.13.1.2, Lien Payoff Request from Third Parties. Also, determine whether restricted interest and penalty applies and follow the appropriate procedures.
 - a. If there is no restricted penalty or interest, the FA employee will prepare and process the appropriate payoff letter per IRM 21.3.4.13.1.3, Lien Payoff Request – No Restricted Interest/Penalty Accounts.
 - b. If the account reflects restricted penalty or interest, the Lien Unit will prepare and process the appropriate payoff letter per IRM 21.3.4.13.1.4, Lien Payoff Request – Restricted Interest/Penalty Accounts.

21.3.4.13.1.1
(10-01-2019)
Lien Payoff Requests from Taxpayers

- (1) When asked to provide lien payoff information, the FA employee will verify the taxpayer's identity and determine if the request is for accounts with restricted interest and penalties.
- (2) If account does not have restricted penalty or interest, use Letter 3640-A, Lien Pay-off, to provide the taxpayer a lien pay-off amount(s).

Note: When inputting information to Letter 3640-A, use TAB key to navigate the document, do not use commas in any dollar amount, and input totals in the TOTAL column. The system will generate the GRAND TOTAL.

21.3.4.13.1.2
(10-01-2021)
Lien Payoff Requests from Third-Parties

- (1) Escrow agents, title companies, and lending institutions must give the FA employee a Form 8821, Tax Information Authorization, signed by the taxpayer. See IRM 5.12.1.10.1, Disclosure of Amount to Third Parties. Use Letter 3641, Third Party Lien Payoff Letter (Escrow or Financial Institution).
- (2) Any person, other than the taxpayer or their designee, desiring information regarding the amount of the outstanding obligation to decide whether to acquire the property covered by the NFTL must submit a written request stating the reasons the information is desired and properly identify the NFTL. A prospective purchaser should attach a copy of the sales contract and a lender should attach a loan application as required by IRM 5.12.1.10, Disclosure of Outstanding Lien Amount.

21.3.4.13.1.3
(10-01-2018)
**Lien Payoff Request –
No Restricted
Interest/Penalty
Accounts**

- (1) Field Assistance employees do not determine lien payoff information on accounts with restricted interest or restricted penalty. See IRM 5.19.12.7.2, Taxpayer Assistance Center Requests. To determine if restricted interest or penalty is present on the account, access CC INTST on IDRS. If restricted interest and/or penalty are present, IDRS CC INTST displays a message saying there is a “hold” on interest or penalty. CC INTST won’t always provide a correct payoff amount on restricted interest or penalty (see (2) below for exceptions). Review IDRS to see if there are any “PN” or “UPC” transactions. If there is a PN or UPC transaction, follow IRM 21.3.4.13.1.4, Lien Payoff Requests - Restricted Interest/Penalty Accounts.
- (2) Command Code INTST will show a penalty hold on MFT 13 and MFT 55 cases. Because MFT 13 and MFT 55 are civil penalty modules, failure to pay penalty does not accrue. The INTST computation is correct and should be used to compute correct lien payoffs. If the civil penalty assessment includes a Trust Fund Recovery Penalty (TC 240 with reference number 618) additional steps may need to be taken. Trust Fund Recover Penalties may be assessed against one or more people who fail to pay withheld taxes to the IRS. See table below.

If	Then
Only one person was assessed, and that person is paying the account in full.	Obtain an INTST on IDRS, secure full payment and release the lien.
Assessment was made against two or more people.	<ol style="list-style-type: none"> a. Obtain an INTST on IDRS, secure full payment and release the lien if the taxpayer making full payment of the trust fund penalty is requesting a lien release. b. Refer to the appropriate SB/SE Collection Advisory Group if someone requests a lien release based on payments or refund offsets/credits made by someone else. <p>Collection Advisory Group information is in Pub 4235, Collection Advisory Group Addresses.</p>

- (3) If there is NO restricted interest and/or restricted penalty:
 - a. Access the account on AMS leaving a history of action(s) taken.
 - b. Verify the taxpayer’s address and update the account.
 - c. Ask the taxpayer the expected date of payment, calculate the payoff amount by referencing the taxpayer’s account on IDRS and locate any TC 582 lien indicators. If available, check ALS for any outstanding liens.
 - d. Create the applicable lien payoff Letter 3640-A, Lien Pay-off.

Note: Field Assistance Employees Grade 9 and above can sign the payoff letter on behalf of the TAC manager if not available.

- e. Give the original payoff letter to the taxpayer and advise the taxpayer to include a copy of the payoff letter with their payment.
- f. Advise taxpayer they have the option of returning to the TAC with payment or they can mail it to:

Address:
Internal Revenue Service
PO Box 145595
Stop 8420-G
Cincinnati, OH 45250-5595

Note: There is no street address for UPS/FedEx mail.

- g. Provide the taxpayer the toll-free telephone number for the Centralized Lien Operation **800-913-6050**.

21.3.4.13.1.4
(10-01-2021)

**Lien Payoff Request –
Restricted
Interest/Penalty
Accounts**

- (1) Follow the steps below when a taxpayer requests a lien payoff on an account with either:
 - a. Restricted interest.
 - b. Computation on IDRS shows penalty hold.

Exception: See exceptions in (2) above.

Lien Payoff Requests with Restricted Interest or Penalty
<ol style="list-style-type: none"> 1. Access the account on AMS leaving a history of action taken. 2. Verify the taxpayer's current mailing address and update accordingly. 3. Send a secure email to <i>*SBSE CLO Liens Team 301</i> and include the information below.
Subject line of email: Lien Payoff Request - Restricted Interest/Penalty Account/Field Assistance-Walk-in Taxpayer
Include in the body of email: <ul style="list-style-type: none"> • Taxpayer's name and address • Taxpayer's telephone number and the best time to call (if additional information is needed) • Taxpayer's Identification Number(s) • Tax Year(s) to be included in payoff • Date of expected payment • Name of FA employee requesting payoff • Post of duty • Which combat zone • Entry date into combat zone • Exit date from combat zone

Note: If freeze code "C" is on account, "Combat Zone" information is required for Restricted Interest calculation. Verify deployment entry and exit dates are correct. See IRM 5.19.10.6, Combat Zone Accounts.

- (2) Advise the taxpayer that the payoff request was referred to the Centralized Lien Operation due to the restricted interest and a payoff letter will be mailed to their address of record in 14 calendar days. Provide the toll-free number of the Centralized Lien Operation **800-913-6050**.

The Centralized Lien Operation:

- a. Completes the computation or determines if the case needs to be referred to centralized case processing examination unit.
- b. Acknowledges the request from FA by email and asks for clarification, if needed.
- c. Prepares the payoff letter within 14 calendar days and mails the taxpayer two copies of the letter.

Exception: For exigent/hardship circumstances, there may be times when the taxpayer is experiencing an emergency and waiting the 14 calendar days on restricted interest cases is not acceptable. These cases should be brought to the attention of the FA manager. If warranted, the FA manager will contact the Lien Unit manager to determine the time frame for completion of the restricted interest computation and notify the taxpayer of the exception time frame.

21.3.4.13.2
(01-13-2020)
Lien Release Requests

- (1) Field Assistance process requests for a certificate of release of lien due to full payment. Follow the procedures below for routine lien release requests when the payment is made by check or other non-certified funds:
1. Verify taxpayer's address and update the account.
 2. Process the payment using DPC 07.
 3. Advise the taxpayer that they will receive a copy of the lien release in the mail within 30 days.
 4. Provide the toll-free number and hours of the Centralized Lien Operation, **800-913-6050**, Monday – Friday from 8 a.m. to 5 p.m. local time (AK and HI are Pacific Time), for additional questions.
 5. Access the account on AMS and leave a history of action taken.

Note: The posting of the payment will generate the normal processing of the lien release. The taxpayer's copy of the lien release will be printed and mailed to the address of record from the national print site. Field Assistance does not need to generate any documents to the Lien Unit for a routine request.

- (2) **Immediate Release Requested** - Follow the procedures below if a taxpayer requests an immediate lien release and has satisfied all the modules on the NFTL (modules with TC 582). For acceptable forms of payment, see IRM 5.12.3.3.1.1(3), Liability Satisfied by Payment.
- a. Verify the taxpayer's current mailing address and update accordingly.
 - b. Prepare posting document using DPC 07 (using AMS will automatically leave a history entry on AMS).
 - c. Add a narrative to the history item on AMS that certified funds were received and action(s) taken.

d. Send a secure email to **SBSE CCP Liens Walkin*

Include the following information in the secure email:
Subject line of email: Lien Release- Field Assistance-Walk-in Taxpayer - One (1) Hour Response
Include in the body of email: <ul style="list-style-type: none">• Taxpayer name (individual or business)• Taxpayer address• Taxpayer identifying number(s) (TIN)• Tax type/period (including year and month)• Payment type• Payment date (date the payment is made)• Name of FA employee requesting lien release• Requesting FA POD• Full name of requestor’s manager

(3) Care must be given to ensure the proper amount of money is collected to satisfy the tax liability on modules which have an NFTL filed prior to requesting a lien release. Delegation Order 5-4, Formerly Delegation Order 196, gives the authority to sign a release of tax lien to an ITAS, GS -9 and above and to FA GMs, see IRM 1.2, Servicewide Policies and Authorities, Servicewide Delegation of Authority. The Centralized Lien Operation will not verify the validity of our request for a lien release since the authority to release a lien is in Delegation Order 5-4. Therefore, FA must ensure the accuracy of all requests for an immediate release of a lien.

(4) A lien may be considered satisfied if the assessed balance of the period

#

each period must meet this criterion for the lien to be considered satisfied. See IRM 5.19.12.7.2, Taxpayer Assistance Center Requests.

(5) The secure email request for the lien release must be made by an ITAS, GS-9 or above. If an ITAS grade 9 or above is not available, GMs must establish procedures in their office(s) to handle the immediate request for a lien release. This could be accomplished by the email to the lien unit coming from the GM, the group referral coordinator, etc.

Note: To meet the one-hour time frame, the request must be done by 3:30 p.m. local TAC time (Pacific Time for AK and HI). Taxpayers who come in after 3:30 p.m. local TAC time should be advised to return the next business day. The email requesting the lien release can be generated after 3:30 p.m., but the release will not be forwarded until the next business day.

The Centralized Lien Operation:

- a. Provides a response by secure email if they need additional information.
- b. Updates ALS with a history of the requesting FA employee and post-of-duty.
- c. Inputs the lien release to ALS using the information from the email request.
- d. Prints the release.
- e. Secures required management signature.
- f. Scans the release.
- g. Sends the scanned document to the FA employee requesting release via secured email within one (1) hour of request.

(6) Upon receipt of the release:

- a. Stamp the release with the date stamp.
- b. Provide the release to the taxpayer.
- c. Advise the taxpayer to hand carry the release to the recording office.
- d. Advise the taxpayer they may be charged a fee to file the release.
- e. Provide the taxpayer with Notice 48, Release of Federal Tax Lien. Refer to IRM 5.12.3, Lien Release and Related Topics.
- f. Provide the taxpayer the toll-free number and hours for the Centralized Lien Operation **800-913-6050**, Monday – Friday from 8 a.m. to 5 p.m. local time (AK and HI are Pacific Time).

Caution: Printing a facsimile document of a lien release is for informational purposes only. Taxpayers should not receive facsimile copies for filing purposes.

21.3.4.13.3
(10-01-2021)
**Other Lien Issues
(Subordination,
Discharge, Withdrawal,
Nonattachment)**

(1) A taxpayer may need information regarding a NFTL other than full-pay releases. TAC employees answer general questions and provide applicable publications pertaining to:

- a. **Subordination** - Taxpayer retains ownership of the property but needs to borrow money and the lender will not loan funds without some security that they will be repaid. Subordinations are usually granted when the IRS will receive the value of its interest from the borrowed funds, or the transaction will facilitate collection of the tax.

Example: The loan is to hire workers to harvest a crop and then IRS will be paid from the sale of the crop.

See IRM 5.12.10.6, Subordination of Lien, for more information.

- b. **Discharge** - Requested when the taxpayer is selling property but there will not be enough money to pay the tax liability in full. Therefore, the lien cannot be released but may be discharged from specific property. In other words, they can't get a "release" of the lien. See IRM 5.12.10.3, Discharge of Property, for more information.
- c. **Withdrawals** – Taxpayers may request a NFTL withdrawal in a number of situations, including when a NFTL is issued improperly, after a lien has already been released, if the balance due is less than \$25,000 and the taxpayer has made a minimum of three consecutive DDIA payments

(among other requirements), or withdrawal will facilitate collection of the tax. See IRM 5.12.9.3.2.1, Special Provisions for Direct Debit Installment Agreements.

Note: Requests must be in writing or on Form 12277, Application for Withdrawal of Field Form 668(Y), Notice of Federal Tax Lien. For taxpayers that meet the criteria, FA employees will assist with completing and faxing Form 12277 to the appropriate Collection Advisory Group. All other requests for NFTL withdrawals will be referred to the appropriate Collection Advisory Group listed in Pub 4235, Collection Advisory Group Addresses. See IRM 5.12.9.4, Taxpayer Requests for Withdrawal, for additional information.

- d. **Nonattachment** - When a NFTL impacts an innocent third party.

Example: An NFTL is filed against a father, but it is negatively impacting a son with the same name. The son may qualify for a certificate of nonattachment stating that he is not the same person for whom the NFTL was filed.

See IRM 5.12.10.13, Certificate of Non-attachment, for more information.

- e. **Homeowner Insurance Check Issued to IRS** - When a taxpayer is issued a check from their homeowner insurance policy with the IRS named as additional payee due to an existing NFTL. Inquiries should be referred to the appropriate Collection Advisory Group listed in Pub 4235, Collection Advisory Group Addresses.
- f. **Other Inquiries** - FA may receive other types of inquiries related to liens such as estate tax liens and foreclosures. FA employees are not expected to answer technical questions on lien issues for which they have not been trained. Refer these types of inquiries to the appropriate Collection Advisory Group. Provide a copy or printout of Publication 4235, Collection Advisory Group Addresses, and refer the taxpayer to the appropriate Advisory Group based on where the NFTL is filed. The SERP "Who/Where" tab also contains a link to the *Advisory Groups*.

- (2) The following publications will provide the taxpayer with detailed information to assist them in resolving their issue:

- Pub 594, The IRS Collection Process
- Pub 783, Instructions on how to apply for a Certificate of Discharge of Property From Federal Tax Lien
- Pub 784, How to Prepare an Application for a Certificate of Subordination of Federal Tax Lien
- Pub 785, Purchase Money Mortgages and Subordination of the Federal Tax Lien (electronic only)
- Pub 1024, How to Prepare an Application for a Certificate of Nonattachment of Federal Tax Lien (electronic only)
- Pub 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien
- Pub 4235, Collection Advisory Group Addresses (electronic only)

Note: Publication 4235 also provides phone numbers if a taxpayer needs further guidance.

If the taxpayer is	And	Advise	References
Selling a property that has a federal tax lien	Proceeds of sale are less than amount needed to pay the lien in full	TP to apply for a certificate of discharge	Pub 783 and Pub 4235 Note: A third-party owner of property encumbered with a tax lien may want the lien removed from the property, whether or not in connection with the sale of the property. Advise such third parties to apply for a certificate of discharge. See IRM 5.12.10.3.5, Right of Substitution of Value IRC § 6325(b)(4).
Selling a property that has a federal tax lien	Proceeds of sale are equal to, or more than amount needed to pay the lien in full	TP must pay lien in full (for lien to be released)	Pub 1450
Borrowing or refinancing on property that has a federal tax lien	Proceeds from loan are less than amount needed to pay lien in full	TP may apply for subordination	Pub 784 and Pub 4235
Borrowing or refinancing on property that has a federal tax lien	Proceeds from loan are equal to or more than amount needed to pay lien in full	TP must pay lien in full (for lien to be released)	Pub 1450
Buying a home, and has a federal tax lien	Borrowed funds will only be used for purchase of home	No subordination is required	Pub 785 and Pub 4235

Note: In extreme cases, if the taxpayer requests to speak with the Advisory Office, the employee will prepare and EEFax a referral to that office or call the office and request the assistance of an advisor. However, such instances should be rare.

21.3.4.14
(10-01-2018)
**Applying for an
Employer Identification
Number (EIN)**

- (1) Every business entity that is required to file a federal tax return must be assigned an EIN. See IRM 21.7.13.2.1, When an EIN is Required, and IRM 21.7.13.4.1, Responding to Taxpayer Inquiries, to determine whether a new EIN is needed.

- (2) When an EIN is requested to open a bank account or to satisfy state or local law, see IRM 21.7.13.5.12, EIN Assignment: Other/Undetermined Entity Types.
- (3) Provide Form SS-4, Application for Employer Identification Number, to taxpayers that need an EIN and advise of the following methods to obtain the EIN:

- a. **Online EIN application** - For more information see IRM 21.7.13.3.4.1, Modernized Internet EIN (Mod IEIN).

Note: This is the quickest method to obtain an EIN.

- b. **Fax** – See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for the fax numbers.
- c. **Mail** – Taxpayers mail their application, and an EIN is assigned within four weeks from the received date of the application. See IRM 21.7.13.7.1, Mailing Address/Fax Numbers for Form SS-4, for the mailing address.

Exception: EIN Toll Free Telephone Assignment was discontinued however, there are exceptions when an EIN may be assigned by phone. See IRM 21.7.13.3.5.1, EIN Toll-Free Telephone Service-Domestic Entities.

Note: Timeframes for each method are provided in IRM 21.7.13.7.2.1, Processing Timeframes.

- (4) IRS assigns a nine-digit EIN in the format NN-NNNNNNN. This EIN remains that entity's number even if the entity changes locations or opens additional locations.
- (5) Refer to IRM 21.7.13.5, Assigning EINs, for further guidance on the assignment of EINs.

21.3.4.14.1
(10-01-2019)
EIN Verification

- (1) TAC employees follow the procedures below when assisting taxpayers with EIN verification:
 - 1. See IRM 21.7.1.4.7.1, Employer Identification Number (EIN) Verification and Requests for Letter 147-C, EIN Previously Assigned, and follow the disclosure procedures to determine that the requestor is authorized to receive the information.
 - 2. Once verified, TAC employees will print Letter 147-C, EIN Previously Assigned, to issue an official EIN verification letter to the requestor.
 - 3. If the taxpayer or representative does not have the proper identification and disclosure cannot be verified, do not provide the EIN verification, and instruct the requestor to call the IRS with the information needed for verification.

Note: If the taxpayer does not wish to call, advise them we can mail the EIN verification to the address of record. Use Letter 147-C, EIN Previously Assigned, for this purpose.

- 4. If the taxpayer has more than one EIN, see IRM 3.13.2.14, Multiple EINs.

21.3.4.15
(10-01-2018)
Employment Taxes

- (1) Refer to IRM 21.7.2, Employment and Railroad Tax Returns, for information on:

Form	IRM Reference
Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return	IRM 21.7.3.3.1, Form 940 Filing Requirements
Form 941, Employer's QUARTERLY Federal Tax Return	IRM 21.7.2.4.7, Form 941, Employers QUARTERLY Federal Tax Return
Form 943, Employer's Annual Tax Return for Agricultural Employees	IRM 21.7.2.4.8, Form 943, Employer's Annual Federal Tax Return for Agricultural Employees
Form 944, Employer's ANNUAL Federal Tax Return	IRM 21.7.2.4.9, Form 944 Employer's ANNUAL Federal Tax Return
Form 945, Annual Return of Withheld Federal Income Tax	IRM 21.7.2.4.10, Form 945, Annual Return of Withheld Federal Income Tax
Schedule H, Household Employment Taxes (attachment to Form 1040, Form 1040-NR, Form 1040-SS, or Form 1041)	IRM 21.7.2.4.11, Household Employment Taxes

- (2) TAC employees' responsibilities regarding employment tax returns:

1. Review completed returns that are submitted in the TAC for accuracy and completeness.
2. Educate the taxpayers on filing requirements, deposit rules, and return due dates.
3. Secure payments, if applicable, (see IRM 21.3.4.7.3, Receipt for Payments, or IRM 5.7, Trust Fund Compliance).
4. Mail returns to the appropriate IRS Return Processing Center.

21.3.4.16
(03-21-2014)
Combined Annual Wage Reporting (CAWR)

- (1) The TAC employee's responsibility is to determine why the taxpayer received a CAWR notice and how to resolve the issue. CAWR notices can be identified by searching for them on the *Servicewide Notice Information Program (SNIP) website*.
- (2) See IRM 4.19.22.2, CAWR Correspondence, for information on CAWR notices sent to taxpayers. See IRM 4.19.4, CAWR Reconciliation Balancing, for more information on the CAWR program.

21.3.4.17
(03-27-2023)
Form 2290, Heavy Highway Vehicle Use Tax Return

- (1) In general, the owner of a highway motor vehicle used on public highways and has a taxable gross weight of 55,000 pounds or more, must file Form 2290, Heavy Highway Vehicle Use Tax Return. Vehicle owners must provide proof to the Department of Motor Vehicles (DMV) that they have paid the Heavy Highway Vehicle Use Tax (HHVUT) before they can register their vehicles. Ac-

ceptable proof of payment is a stamped copy of Schedule 1 of Form 2290, or a Schedule 1 of Form 2290 with an IRS watermark if the return was e-filed.

- (2) See IRM 4.24.22.4.2, Form 2290, Heavy Highway Vehicle Use Tax Return, for additional information on Form 2290.

21.3.4.17.1
(04-16-2021)

**TAC Employees’
Responsibilities for
Form 2290**

- (1) If the taxpayer is at the TAC to submit a Form 2290 tax return (with or without payment) TAC employees have several responsibilities and procedures to follow. Actions related to accepting a tax return must be completed in the following order.
- (2) **Before** discussing or accepting the tax return you **must** discuss and promote e-filing options. Encourage taxpayers to *e-file* as an efficient alternative to making an appointment and visiting a TAC.

To ensure all 2290 taxpayers have the information necessary to *e-file* and *e-pay* in the future:

Provide a copy of the Pub 4900, e-file and e-pay Your Heavy Highway Vehicle Use Tax, **at the beginning of the contact.**

Identify the information contained in the publication by advising the taxpayer of the opportunity to *e-file* the 2290 tax return.

Identify the user friendly url: *IRS.gov/trucker*, where all 2290 *e-file* and other trucking industry specific information can be found.

Emphasize and explain the time savings realized by *e-filing* and *e-paying*. Ensure the taxpayer is aware the watermarked Schedule 1 is normally available within 24 hours of filing.

Communicate all this information in a positive and helpful manner. Ensure taxpayers are aware of the need to schedule an appointment to be able to file and pay at a TAC.

Advise the taxpayer of the two free *e-paying* options for paying the Heavy Highway Use Tax:

1. Electronic Federal Tax Payment System (EFTPS)
2. Electronic Funds Withdrawal (EFW)

Exception: Advise payment by credit or debit card is available for a fee when filing electronically. Inform the taxpayer of the separate minimal fee charged by the *e-file* providers. Do not assist the taxpayer with selecting a provider or recommend a specific provider.

Ask the taxpayer if they are willing to *e-file* the tax return instead of paper filing in the TAC. Inform taxpayers of the need to schedule an appointment if they wish to file and pay at a TAC.

Note: A taxpayer can usually *e-file* two (2) weeks from the time a new EIN is assigned.

To ensure all 2290 taxpayers have the information necessary to *e-file* and *e-pay* in the future:

Fees: Inform taxpayer there is a significant difference in pricing among e-file providers and the cost may be lower than driving to a TAC, paying for parking, and time spent for a TAC appointment.

- (3) If you are in a TAC with a FSA kiosk, offer to facilitate the *e-file* process with the taxpayer at the kiosk. If the taxpayer will not be e-filing, go on to paragraphs (4) through (7) below.
 - (4) Review Form 2290, Heavy Highway Vehicle Use Tax Return, for accuracy and completeness according to procedures in IRM 21.3.4.17.3, Reviewing Form 2290.
- Note:** Form 2290 returns presented at the TAC should be filled out before the review begins. Occasionally, taxpayers may need assistance with certain entries.
- (5) Secure the necessary payment as described in IRM 21.3.4.17.4, Securing Payment.
 - (6) Edit Form 2290 according to procedures in IRM 21.3.4.17.5, Editing Form 2290.
 - (7) **After completing procedures contained in IRM 21.3.4.17.3, through IRM 21.3.4.17.5**, stamp Form 2290, Schedule 1, and attachments (if any) and return one copy of Schedule 1 to the taxpayer (or taxpayer's representative) as described in IRM 21.3.4.17.6, Stamping Form 2290 and Schedule 1.
 - (8) Mail all Form 2290, any attachments and related payments when appropriate to the Ogden Submission Processing Center. See IRM 21.3.4.17.7, Mailing Form 2290.
 - (9) TAC employees usually do not need to assist taxpayers with issues related to e-filed returns already successfully submitted by the taxpayer; or with the electronically generated, watermarked Schedule 1.
 - a. Occasionally, DMVs direct e-filers to a TAC to accomplish an action to meet the DMV's "requirements". The most common situation is when the DMV is not satisfied with the watermark on the efiled Schedule 1.
 - b. Normally, TAC employees do NOT stamp an already watermarked Schedule 1 with a TAC "Received" stamp.
 - c. If a taxpayer brings a watermarked Schedule 1 to the TAC to be over stamped at the request of the DMV, see guidance in IRM 21.3.4.17.2.1, Form 2290, Electronic Filing.
 - (10) FA policy does not allow TACs to accept returns from Tax Return Preparers.
 - a. See IRM 21.3.4.8, Receipt of Tax Returns, for complete policy information. There are several exceptions to the Return Acceptance Policy that affect the acceptance of Form 2290 returns.
 - b. If the preparer wants to *e-file* for the taxpayer using one of the *e-file* providers accessed through *IRS.gov/trucker* the preparer can obtain *e-file* signature authorization from their 2290 taxpayer on Form 8453-EX, Excise Tax Declaration for an IRS e-file Return. Once signed by the tax-

payer, this form allows the preparer to *e-file* the Form 2290 and authorizes e-payment of any tax due on behalf of the taxpayer.

- (11) If any tax law questions are identified while assisting a Form 2290 taxpayer, TAC employees are required to use the appropriate tax year ITLA per IRM 21.3.4.9, Tax Law Assistance, to answer the question. Additionally, if any item is missing from the return **that impacts the correct tax in any way** or if you need to ask tax law questions to verify, validate, or complete the return, **use of ITLA is mandatory**.

21.3.4.17.2
(10-01-2019)
Overview of Form 2290

- (1) Once an annually revised Form 2290 is released and available to the public (on *IRS.gov*), taxpayers can file a return prior to the July 1 start of the tax period.
- Submission Processing and TACs will accept “early” returns under the conditions described above. See IRM 21.3.4.17.5, Editing Form 2290, for specific editing guidance.
 - NEVER** accept a form designated as a “DRAFT”.
- (2) The tax period for Form 2290 begins July 1 of the current year and ends on June 30 of the following year.
- For vehicles in continuous use or for *new* vehicles first used on public highways in July of the tax period, Form 2290 is due by August 31 and the tax is calculated starting in July.
 - For *used* vehicles purchased and first used on public highways in July of the tax period, Form 2290 is due by August 31. To calculate tax for used vehicles, see paragraph (4) below.

Example: Taxpayer A has owned a vehicle weighing 75,000 pounds for three years and it is still being used on public highways on July 1, 202X. Taxpayer A must file a Form 2290 by August 31, 202X for the period beginning July 1, 202X, through June 30, 202X.

- (3) For vehicles first used on public highways **after July 31**, the tax year normally begins in the month the vehicle is first used and ends the following June 30. Form 2290 must be filed by the last day of the month following the month of first use (see chart under “When to File” in the Form 2290 instructions).

Exception: See paragraph (4) below for guidance on *used* vehicles purchased **and** first used on public highways in the tax period.

Example: Taxpayer B purchased a new vehicle weighing 55,000 pounds on October 2, 202X and first used it on public highways the next day. Taxpayer B must file a partial year Form 2290 by November 30, 202X, for the period beginning October 1, 202X through June 30, 202X.

- (4) Determining the first month of tax liability for **used** vehicles purchased during the tax period is based on several factors: who sold the vehicle to the taxpayer; whether the seller has already paid the tax for the period; and the month of purchase as it relates to the month of first use.
- If the seller of the used vehicle is **not** a dealer, the buyer will determine the first month of liability based on whether the seller has paid tax on the

vehicle for the period and is therefore eligible for a refund or credit of the tax for the remaining months of the tax period.

Note: The seller does not have to claim the refund or credit.

If	And	Then
The seller has paid the tax.	The buyer of the used vehicle first uses the vehicle on public highways in the same month as the month of purchase.	The buyer will calculate the prorated tax liability beginning with the month AFTER the buyer's first month of use.

- b. There is no change in the due date of the 2290 tax return when the buyer's first use is in the same month as the purchase, as described above. The buyer's return is still due by the last day of the month following the month of first use.

Example: Taxpayer D purchased a used vehicle from Taxpayer C on October 20, 20XX and first used the vehicle on public highways the same day. Taxpayer C paid the tax for the period. Even though Taxpayer D's first use was on October 20, the amount of Taxpayer D's tax liability will be calculated from November 1 (the first day of the month after the month of purchase and first use). Taxpayer D is still required to file and pay by November 30, 20XX.

If	Then
The seller of the used vehicle has not paid the tax for the period.	The buyer of the used vehicle must calculate tax liability beginning with the month of first use.
The buyer purchases the used vehicle from a dealer.	The buyer of the used vehicle must calculate tax liability beginning with the month of first use.
The buyer of the used vehicle first uses the vehicle on a public highway in any month subsequent to the purchase month.	The buyer of the used vehicle must calculate tax liability beginning with the month of first use.

Example: Taxpayer D purchased a used vehicle from a dealer on October 20, 20XX and first used the vehicle on public highways the same day. The dealer who sold the vehicle would not be liable for any tax; therefore, Taxpayer D's tax calculation begins with Taxpayer D's month of first use, regardless of whether that use was in the same month as the sale. Because Taxpayer D's first use was on October 20, Taxpayer D is liable for tax for the month of October (the month of purchase and first use). Taxpayer D is required to file and pay by November 30, 20XX.

- (5) The tax for each 2290 tax return is due in a single payment. When filing a paper return in a TAC, the tax must be paid in full for the taxpayer to receive a stamped Form 2290 Schedule 1.
 - a. If the tax due is not paid in full, the taxpayer will not be issued a stamped Schedule 1.
 - b. On late filed returns, when tax is paid and the penalties and interest are not paid, provide the stamped Schedule 1, and inform the taxpayer that they will receive a bill for the penalties and interest.
- (6) The Amended Return check box on Form 2290 is checked in only two situations:
 - a. The gross taxable weight of a vehicle increased during the taxable period. Write the month the taxable gross weight was increased next to the Amended Return check box on Form 2290. Use the Form 2290 instructions and line 3 worksheet to determine the additional tax due from an increase in taxable gross weight.
 - b. A suspension of tax was originally claimed, and the vehicle later exceeded the mileage use limit. The tax due on the amended return is for the entire year that the vehicle was in service, not only for the months the mileage use limit was exceeded.
- (7) An amended return is due the last day of the month, following the month that either one of the above conditions occur.
 - a. Any additional tax is due in a single payment.
 - b. When filing in a TAC, the additional tax must be paid in full for the taxpayer to receive a stamped Form 2290 Schedule 1.
 - c. If the TAX due is not paid in full, the taxpayer will not be issued a stamped Schedule 1.
 - d. On late filed amended returns, when the tax is paid and the penalties and interest are not paid, provide the stamped Schedule 1, and inform the taxpayer that they will receive a bill for the penalties and interest.

21.3.4.17.2.1
(10-01-2020)
**Form 2290 Electronic
Filing**

- (1) All taxpayers filing Form 2290, for a full year or partial year, are eligible for electronic filing of the tax return. Field Assistance employees are required to advise all 2290 taxpayers about the opportunity to *e-file* and electronically pay the Form 2290 at the **beginning** of every contact. See IRM 21.3.4.17.1, TAC Employees' Responsibilities for Form 2290, for complete guidance.
- (2) Electronic filing for taxpayers reporting 25 or more vehicles on a single Form 2290 tax return is a statutory requirement. Vehicles qualifying for suspension of tax are not included in this mandate.
- (3) Once the electronically filed return is accepted by the IRS, the Schedule 1 is systemically sent to the electronic return originator (ERO). The ERO and/or the e-file provider will provide the taxpayer with an authenticated water marked Schedule 1 for registering their vehicle. The quality of the taxpayer's printer will affect the quality appearance or visibility of the watermark. Advise taxpayers to use the best printer possible to avoid any problems at the DMV.

Note: Guidance on accepting a stamped and watermarked Schedule 1 is provided to every DMV on an annual basis. The guidance directs the DMV to accept

the Schedule 1 and contact a dedicated Excise fax number for assistance. The fax number is not for the use of other functions (such as FA) nor is it available for taxpayer use.

- (4) Mandated Form 2290 *e-filers* who come to a TAC with a paper return will be advised of their requirement to *e-file*. Paper returns will be accepted from mandated e-filers ONLY if the taxpayer insists.
- (5) When a paper return is accepted from a mandated *e-filer*, AMS must be documented with the fact that the taxpayer was advised of the *e-file* mandate.
- (6) If a taxpayer wants to register a complaint about a Form 2290 electronic provider, advise Form 14157, Complaint: Tax Return Preparer, is used to report the concern. The form is available on *IRS.gov*. Advise the taxpayer to mail the form to the address on the form.
- (7) If not filing electronically, taxpayers will mail Form 2290 to the address in the Form 2290 instructions.

21.3.4.17.2.1.1
(10-01-2020)

**Requests to Stamp a
Watermarked Schedule 1**

- (1) Normally, TAC employees do NOT stamp an already watermarked Schedule 1 with a TAC "Received" stamp. If a taxpayer brings a watermarked Schedule 1 to the TAC to be over stamped at the request of the DMV, the TAC employee will:
 - a. Advise the taxpayer the appearance of the printer can affect the quality and visibility of the watermark. Suggest the taxpayer reprint the Schedule 1 using a quality printer or fresh ink and resubmit the reprinted Schedule 1 to the DMV.
 - b. Advise the taxpayer annual guidance on accepting a stamped and watermarked Schedule 1 is provided to every DMV which instructs them to accept the watermarked Schedule 1.
 - c. Advise the taxpayer the DMV will need a signed Consent to Disclosure for the purposes of contacting Excise. The Consent to Disclosure included as part of the Form 2290 can be used. If the taxpayer already signed the consent when filing, it will not be required again.
 - d. If the DMV remains uncooperative (i.e., the taxpayer returns a second time to the TAC), every effort should be taken to ensure the taxpayer can register their vehicle, including over stamping the watermarked Schedule 1 after verifying the return they are over stamping was filed and paid.
The TAC employee MUST also immediately send an email to the area 2290 analyst if this action becomes necessary. At a minimum, provide the taxpayer's EIN, name, address, and phone number and the location of the DMV. The TAC employee will make every effort to obtain as much additional information as possible from the taxpayer, such as the phone number of the DMV requesting these actions, the name of the DMV employee(s) and the date and time of the taxpayer's visit(s) to the DMV to include in the email.

21.3.4.17.2.2
(10-01-2018)

**Schedule 1 (Form 2290),
Consent to Disclosure of
Tax Information**

- (1) A document granting consent to disclose the tax information reported on the Form 2290, Schedule 1, is included on Form 2290. For more information, see Schedule 1 (Form 2290), Consent to Disclosure of Tax Information, in the Form 2290 instructions.

Note: The IRS has not yet implemented the VIN data store necessary for this electronic exchange of information to function as intended. Refer the taxpayer to their state if there is a question about the state's participation.

- (2) Before information can be shared with participating states, the document must be signed by the taxpayer. The shared information includes:
 - a. Vehicle Identification Number(s) (VIN) reported on Schedule 1.
 - b. Verification that tax was paid, as reported on line six (6) of Form 2290.
- (3) If the document is signed, the IRS may disclose information to the agencies or organizations specified on the Consent.
- (4) The Consent page is also one of several methods available for the taxpayer to use when granting permission to the DMV to contact Excise via their dedicated fax number for stamp validity or other issues.

21.3.4.17.3
(10-01-2020)
Reviewing Form 2290

- (1) Use the following steps to review the return and both copies of Schedule 1. If discrepancies are found, have the taxpayer correct them. Schedule 1 *cannot* contain any white-out or mark over corrections. **A third party is not authorized to make corrections.**

- (2) Review the entity section of Form 2290 as follows:

- a. Use IDRS to verify accuracy of all entity information. See IRM 21.3.4.17.5, Editing Form 2290, for edits required to the entity section of the return.
- b. Employer Identification Number (EIN): Verify that the taxpayer has used the correct EIN, not an SSN, and that nine digits are present.

Note: If the taxpayer does not have an EIN, refer to IRM 21.3.4.14, Applying for an Employer Identification Number. See IRM 21.3.4.7.11.1, Overview of RSPCC Payment Processing, for direction on accepting and processing payments without EINs posted on Master File.

- c. Name: Verify that the name on Form 2290 is correct and that it matches IDRS. This is especially important for sole proprietors who often have a **doing business as** (DBA), or company name but have established their EINs using their own name. Ensure the name control matches IDRS.
- d. Address: Verify with the taxpayer that the address used is the taxpayer's current, complete mailing address. If the address has changed, ensure the **Address Change** box on the Form 2290 is checked.

- (3) Ensure that Parts I and II of both the Form 2290, page 1; and the Schedule 1 are complete and accurate. Use the Form 2290 instructions if necessary. Effective with the 2018-2019 tax year, ensure the tax period is entered on the Schedule 1 and that it matches the entry on the Form 2290, Part I, line 1. All reported vehicles - both taxable and tax suspended - will be listed in part I of the Schedule 1.
 - a. For most vehicles, a complete VIN will consist of 17 digits. There are some exceptions, e.g., glider kits and vehicles manufactured prior to 1981 were not required to have a 17-digit VIN.
 - b. Every effort should be made to ensure the taxpayer has provided a complete VIN. Failing to provide a complete VIN may prevent the taxpayer from registering the vehicle with their state.

- c. An incomplete VIN does **not** prevent the IRS from accepting the tax return.

(4) Both copies of Schedule 1 must be identical.

Note: If the taxpayer has not provided their own copy, the TAC employee can photocopy the original and provide the copy to the taxpayer for their use, if requested.

- a. If the taxpayer's return has all 24 lines of the Schedule 1 filled out, and additional VINs are identified on another Schedule 1, or an equivalent attachment, you must determine if the total number of vehicles subject to tax (all vehicles other than tax suspended, category W) equals or exceeds 25.
- b. If 25 or more vehicles subject to tax (categories A-V) are reported for the same tax period (one return), the taxpayer **MUST** be advised they're required to e-file the return. See IRM 21.3.4.17.2.1, Form 2290, Electronic Filing for Taxpayers Reporting 25 or More Vehicles, for guidance.

21.3.4.17.4
(04-16-2021)
Securing Payment

- (1) Secure payment for the amount entered as the **balance due**.
- (2) The methods of payment:

Payment Method	Accepted in the TAC
Electronic Federal Tax Payments (EFTPS)	Yes, if verified as pending or posted on IDRS. See below.
Electronic funds withdrawal (direct debit)	No, to be used when e-filing.
Check or money order	Yes
Cash	Only if TAC accepts cash.
Credit or Debit card	No. Note: Advise payment by credit or debit card is also available for a fee when electing to electronically file. Ensure the taxpayer is aware of the separate minimal fee charged by the <i>e-file</i> providers. Do not assist the taxpayer with selecting a provider or recommend a specific provider.

- (3) For the EFTPS payment to be timely, the taxpayer should initiate the transaction at least one business day before the payment is due.

- (4) Use CC EFTPS to verify the payment was made through the Electronic Federal Tax Payment System (EFTPS). See IRM 3.17.277.2.4, EFTPS Payment Methods, for EFTPS information.
- (5) For returns filed in the TAC: **If the required full payment of tax is not received, do not stamp Schedule 1, or return Schedule 1 to the taxpayer.**
- (6) If the tax is not paid in full or is being paid late, inform the taxpayer that they will receive a bill for any unpaid tax, Failure to File/Failure to Pay penalties, and interest in the mail. **Only when the actual tax is paid in full will the taxpayer receive a copy of a stamped Schedule 1.**

Note: See IRM 21.3.4.17.7, Mailing Form 2290 and IRM 21.3.4.7.3, Receipt for Payments for additional information.

- (7) If the taxpayer insists on making a payment without an accompanying tax return (such as a mandated e-filer not filing a paper return), post the payment as a TC 670, using Form 3244, Payment Posting Voucher, as the posting document. A TC 570 is not necessary.

21.3.4.17.5
(10-01-2019)
Editing Form 2290

- (1)

Secure and edit the return.:
<p>Enter the correct tax period (in red) in the upper right-hand corner of the return if any of the following:</p> <ol style="list-style-type: none"> a. The tax period is other than the current full year. b. The return is being filed earlier than the start of the next tax period. c. The return is for a prior tax period (other than the one currently being processed by Submission). <p>Example: 202X11 for a partial year tax period beginning in November.</p> <p>Example: 202X07 for a full year return being filed in June, just prior to the beginning of the July tax period.</p> <p>Example: 202X07 for a full year tax period beginning in July of one year, but not filed until August of the next year.</p>
<p>Use the correct year specific Form 2290. NEVER alter the tax period that is already printed on the Form 2290 or Schedule 1.</p> <p>Example: Do not use a 2020 tax year form to file 2021 tax year taxes and cross out the year to replace with 2021.</p>
<p>Write (in red) "TC 610" and the amount of the payment in the upper left corner of return whenever a payment is received with Form 2290.</p>
<p>Verify via CC EFTPS if the payment was made through the Electronic Federal Tax Payment System (EFTPS). Once verified, place an "X" in the box on Line 6 and write (in red) in the upper left corner of the return "EFTPS Verified". See IRM 21.3.4.17.4, Securing Payment, if full payment is not received or deposited through EFTPS.</p>
<p>Draw diagonal lines through ALL unused lines on both copies of the Schedule 1.</p>

Secure and edit the return.:

Enter "Copy of Sch 1 to TP" at the top portion of the IRS copy of Schedule 1.

Underline **(in red)** the four characters of the name control (per IDRS) on the Name Line in the front-page entity section of the return.

21.3.4.17.6
(10-01-2019)
**Stamping Form 2290
and Schedule 1**

- (1) After you have verified that the return is accurate and complete (or the taxpayer has made the necessary corrections), and you have secured the required payment, stamp the front of Form 2290, any attachment(s), and both Schedules 1 with an official IRS stamp per (2) or (3) below. Do not obstruct any of the entity or other taxpayer information when stamping the return and Schedule 1.
 - a. All VINs should be listed in the allotted spaces on the Schedule 1. Usually, there is no need for taxpayers to provide a separate attachment listing additional VINs. Vehicles beyond the 24 allotted spaces will require the taxpayer to *e-file*.
 - b. If the return is reporting 25 or more vehicles, suspended tax vehicles should not be considered in determining if the taxpayer is a mandated e-filer.
- (2) Stamp the front page of the tax return and both copies of the Schedule 1 as follows:
 - a. Use the "Received" stamp for stamping tax returns with only suspended vehicles and/or returns with no payments.
 - b. Use the "Received with Remittance" stamp for stamping tax returns received with a payment.
 - c. Stamp the Schedule 1 with the same stamp as the tax return. **However, do not stamp or return Schedule 1 to the taxpayer if the tax has not been paid in full.**

Exception: If there is no payment with the return, but the tax was paid (e.g., via EFTPS or with applied credits), use the "Received with Remittance" stamp **on the taxpayer's Schedule 1 only**. For payments shown on IDRS, the date should be the actual date of the payment. Use the "Received" stamp, with the current date, **on the Form 2290 and the Schedule 1 to be forwarded to the SPC.**

- (3) Return a stamped copy of the Schedule 1 to the taxpayer or taxpayer's representative only if the tax was paid in full or the tax was suspended.

Note: In this situation "taxpayer's representative" refers to anyone who brings in a completed Form 2290 with full payment of the tax (if applicable). Disclosure is not an issue when the representative is being provided the Form 2290 exactly as they provided it to the TAC employee. Remember, third parties (authorized or not) cannot make any changes to a return that is incomplete or incorrect.

21.3.4.17.7
(12-01-2023)
Mailing Form 2290

- (1) Field Assistance employees will receive Form 2290 with and without payment (cash and non-cash). Cash payments received with Form 2290 will require the issuance of Form 809. See IRM 21.3.4.7.8.1, Procedures for Accepting Cash Payments.
- (2) Form 2290s received and submitted with non-cash payments are to be sent via traceable, overnight mail. See table below for address and packaging information.
- (3) Separate the payment from the Form 2290 on all Forms 2290 received with non-cash payments processed using RSPCC **and** all Forms 2290 received with cash payments when a Form 809 receipt is issued. Forms 2290 with these types of payments are to be recorded on Form 3210 and transshipped via traceable, ground mail. See table below for address and packaging information.
- (4) Submit Forms 2290 per table:

If you have	Then	Mail Form 2290 to	Using
Form 2290 without payment (i.e., suspended tax return) OR Form 2290 with non-cash payment where the payment was processed using RSPCC		IRS - Ogden M/S 6054 1973 N Rulon White Blvd Ogden UT 84201	Form 3210
Form 2290 with cash payment when Form 809 Receipt was issued	Separate the Form 809 from the return and transship Form 809 with Form 795-A	IRS - Ogden M/S 1999 1973 N Rulon White Blvd Ogden UT 84201-1001	Form 3210
For non-cash payment that cannot be processed using RSPCC	Refer to <i>Field Office Payment Processing</i> and select SP Center Field Office Payment Processing Addresses and Key Contacts to identify the correct address and SPC liaison		

If you have	Then	Mail Form 2290 to	Using
Form 2290 with non-cash payment \$100,000 or more	Keep the return with the payment	Outside envelope information: IRS - Ogden M/S 2003 1973 N Rulon White Blvd Ogden UT 84201-1001	Form 795-A

Note: For inside envelope information, refer to the *SP Center Field Office Payment Processing Addresses and Key Contacts* document.

- (5) Refer to IRM 21.3.4.7.9.2, Reviewing and Reconciling - Payments, Posting Vouchers, Form 795-A and Form 3210 for Payments and Payments with Returns and IRM 21.3.4.8.6, Transshipping of Tax Returns and Other Documents.

21.3.4.17.8
(03-09-2022)

Stamped Schedule 1 Not Received

- (1) Follow these procedures to assist taxpayers (or the taxpayer's *authorized* representative) who report not receiving a stamped copy of their Schedule 1 for a previously filed Form 2290, for the current tax period.
- (2) If the taxpayer requests a copy of a prior tax period Schedule 1, advise the taxpayer to file Form 4506, Request for Copy of Tax Return. See IRM 4.24.22.4.2.3, Form 2290, Required Proof of Payment, for acceptable substitutes of a stamped Schedule 1 that a state must accept as proof of payment under certain circumstances.

Note: A request made in July or August for the tax period that just ended on June 30, can be filled in the TAC.

- (3) Research CC BRTVU and TRDBV to determine if the return was filed electronically, or by paper.
 - a. The DLN of an electronically filed return will have the numerals "26" or "27" in the 1st and 2nd position of the DLN. A paper filed return will usually have "17" in those positions, although it could be any number other than "26" or "27".
 - b. If the return was filed electronically, refer the taxpayer back to their *e-file* provider for a watermarked copy of their Schedule 1.

Exception: If the taxpayer does not have access to the vendor's website or is unable to get a copy of their Schedule 1, follow steps in (4) below.

- (4) If the return was filed by paper, take the following actions.
 - a. Make a photocopy of the taxpayer's retained copy of Schedule 1. If the taxpayer does not have a copy of their original Schedule 1, the taxpayer will need to complete another Form 2290 Schedule 1 to duplicate the original.

- b. Research CC BMFOLT to verify receipt of the return (TC 150), and the date and amount of any payment(s). If the Schedule 1 was for a partial tax period, you will need to verify with the taxpayer what tax period the original Schedule 1 was for.

Note: If there is insufficient evidence that the 2290 was filed and all related tax due paid for the tax period in question, go to paragraph (5) below.

Stamp the Schedule 1 as follows:
Use the official IRS <i>Received</i> date stamp, when there was no tax paid on the vehicle on the corresponding Form 2290 return.
Use the official IRS <i>Received with Remittance</i> date stamp when the corresponding 2290 return reports tax was paid on at least one vehicle.
Use the date of the payment shown on BMFOLT, or, if no tax was due, use the date the return was filed.

- c. Provide the taxpayer (or the taxpayer’s *authorized* representative) with a stamped copy of the Schedule 1.
- d. Advise the taxpayer that the VINs on the copy of the Schedule 1 will be compared with the original return by the Excise Tax Unit, and any additional tax, penalty, and interest due (because of additional or different taxable vehicles listed) will be assessed.
- e. EEFax a copy of the Schedule 1 to the *Excise Tax Unit*. Be sure the tax period of the Schedule 1 (if less than a full year) you are duplicating is clearly identified in the information you include on your cover sheet.
- f. The fax cover sheet **MUST** include a clear explanation of the situation. In most circumstances, the following is appropriate:

Example: “Attached is a copy of a Form 2290, Schedule 1, provided to a taxpayer who requested a copy because the original could not be located, or the taxpayer stated that the Schedule 1 was not received from the SPC after the return was filed. The taxpayer needed proof that the return was filed, and the tax was fully paid. Please review the VIN(s) on Schedule(s) 1 to verify that the VIN(s) on the original return is the same.”

- (5) If evidence is not presented to show that the return for the specified tax period (full or partial year) was filed and that all tax due was paid for the period in question, do not provide a stamped Schedule 1. Advise the taxpayer that the Form 2290 must be filed and the tax paid before we can provide a stamped Schedule 1.

21.3.4.17.9
(12-01-2023)
**Form 2290, VIN
Correction**

- (1) Occasionally, a taxpayer needs to change a VIN on an already filed Form 2290. The circumstances when these changes will be handled in a TAC should be rare.
- (2) If the taxpayer’s original return was e-filed, advise the taxpayer an amended return to correct a VIN should be filed electronically.
- (3) **If the taxpayer states the mistake on Schedule 1 was a typographical error** (transposed or incorrectly entered characters within an otherwise correct

VIN), have the taxpayer prepare a duplicate return showing only the corrected VIN on the duplicate Schedule 1. There is no need to identify any other VIN(s) that might have been on the original return. You will identify the original, erroneous VIN on a Form 4442 referral (per (5) below). Mark the "VIN correction" check box on page 1 of the Form 2290 and create a new Schedule 1 page with the correct VIN information. Be sure the correct Form 2290 is used (i.e., do not use the current tax period form if the TP is correcting the VIN on a prior tax period). Complete the following actions:

- a. Use the "Received" date stamp, with today's date, on the corrected IRS Schedule 1 and Form 2290 you send to Submission Processing. .
 - b. On the taxpayer's copy of the new Schedule 1, use the "Received" or "Received with Remittance" date stamp, with the corresponding date, to match the information on the taxpayer's original (erroneous) Schedule 1.
 - c. Provide the taxpayer with the new Schedule 1.
 - d. Make a copy of the original (erroneous) Schedule 1 to forward to the Excise Tax Unit. If the only vehicle reported on the original return was the erroneous VIN vehicle, retain the original Schedule 1.
 - e. Then see paragraph (5) below.
- (4) If the taxpayer states an erroneous VIN was used, ask the taxpayer to provide an explanation. Use guidance from IRM 4.24.22.4.2.17, Form 2290, Vehicle Identification Number (VIN) Correction, to determine if the explanation is sufficient. If the taxpayer's reason is sufficient, follow the instructions in paragraph (3) above for preparing the return and Schedule 1; and paragraph (5) below for preparing the referral to Excise.

Caution: Most situations in this category will require that a new return be filed, and the tax paid in full **before** a stamped Schedule 1 is issued.

- (5) If the explanation provided was sufficient for situations described in paragraphs 3 or 4 above, and a new stamped Schedule 1 is issued to the taxpayer, prepare a referral to the Excise Tax Unit on a paper Form 4442. Mail the Form 4442 with the following to Submission Processing.
- a. A copy of the original, erroneous Schedule 1 (when more than one vehicle was reported on the original Schedule 1); or
 - b. The original Schedule 1 if the erroneous VIN vehicle was the only one on the Schedule 1; and
 - c. The new, corrected IRS copy of the Schedule 1 to be associated with the original return; and
 - d. A copy of taxpayer's documentation (when applicable in (4) above) proving there is an acceptable reason an erroneous VIN was used (e.g., copy of sales receipt or insurance claim).

On the Form 4442, include the DLN of the erroneous return as shown on IDRS. Identify the specific reason for the VIN correction. Be sure the tax period (if less than a full year) of the new Schedule 1 you created is clearly identified in the information you include in your referral.

- (6) If the explanation is insufficient, advise the taxpayer to file a new return and pay the tax in full before a stamped Schedule 1 is issued.
- (7) For additional information on changing VINs, see IRM 4.24.22.4.2.17, Form 2290, Vehicle Identification Number (VIN) Correction.

21.3.4.18
(10-01-2018)
Alien Tax Clearances

- (1) Most resident aliens and certain non-resident aliens must obtain a "Certificate of Compliance" from the IRS before leaving the United States. The certificate signifies that the taxpayer has filed all tax returns and paid all tax due to the United States through the date the certificate is issued.
- (2) The taxpayer should request the clearance at a TAC at least two weeks before, but no more than 30 days before their departure from the United States. Each taxpayer must appear in person. If they cannot appear in person, a taxpayer may appoint a representative by completing Form 2848, Power of Attorney. The representative **MUST** bring the valid Form 2848 to the TAC.
- (3) The taxpayer (or their representative) must bring the following documents to the TAC:
 - a. Passport, with alien registration card or visa.
 - b. Copies of U.S. income tax returns filed for the past two years (if the taxpayer has been in the U.S. less than two years, they should bring the income tax returns filed for that period.)
 - c. Receipts for income taxes paid on these returns.
 - d. Receipts, bank records, cancelled checks and other documents that prove deductions, business expenses and dependents claimed on the tax returns.
 - e. If the taxpayer is an employee, a statement from each employer showing wages paid and tax withheld from January 1 of the current year to the date of departure.
 - f. If the taxpayer is self-employed, a profit and loss statement from January 1st of the current year to the date of departure.
 - g. Proof of estimated tax payments for last year and this year.
 - h. Documents showing any gain or loss from the sale of personal and/or real property, including capital assets and merchandise.
 - i. Documents relating to scholarship or fellowship grants (including verification of the grantor), source, purpose of the grant, and date the grant was made.
 - j. Documents indicating the taxpayer qualified for any special tax treaty benefits claimed.
 - k. Document verifying the date of departure from the United States, such as an airline ticket.
 - l. Document verifying the U.S. taxpayer identification number, such as a Social Security card or an IRS issued CP 565 showing the ITIN.

Note: In community property states, a married taxpayer must also bring the documents listed above for their spouse whether the spouse requires a clearance.

21.3.4.18.1
(10-01-2018)
TAC Employees' Responsibilities for Alien Clearances

- (1) If questions arise regarding alien residency status, determinations are in scope. Refer to IRM 21.3.4.18.2, TAC Employees' Responsibilities for Determining Alien Residency Status.
- (2) If the taxpayer has questions about which clearance form is appropriate, use the ITLA *Alien Clearance*, TLC to determine whether the taxpayer should complete Form 2063, U.S. Departing Alien Income Tax Statement or Form 1040-C, U.S. Departing Alien Income Tax Return. Exhibit 21.3.4-8, Departing Alien Determination Table, provides a quick reference summary of alien filing requirements but cannot be used as a resource to answer taxpayer questions.

- (3) Verify full compliance on IDRS. Refer to IRM 5.19.1.4.4.1, Full Compliance Check, for full compliance criteria. All returns must be filed, and all tax fully paid before you issue a Certificate of Compliance.
- (4) Review Form 2063 or Form 1040-C as described in IRM 21.3.4.18.3, Reviewing Form 2063, U.S. Departing Alien Income Tax Statement, or IRM 21.3.4.18.4, Reviewing Form 1040-C, U.S. Departing Alien Income Tax Return.
- (5) Issue the Certificate of Compliance when appropriate as described in IRM 21.3.4.18.5, Completing and Issuing the Certificate of Compliance.

21.3.4.18.2
(10-01-2018)
**TAC Employees’
Responsibilities for
Determining Alien
Residency Status**

- (1) Determining whether a taxpayer is a non-resident alien, or a resident alien is in scope (with certain limitations). Use of the ITLA TLC, Alien Residency Status, is mandatory for these inquiries. Questions related to taxation of a non-resident alien are out of scope. The TLC will direct the ITAS when to refer out of scope issues.
- (2) To assist these taxpayers in meeting their tax filing obligations timely, distribution and/or ordering of Forms/Instructions and Publications (Form 1040-NR, Form 1040-NR-EZ, Form 8843, Form 8840, Form 8833, and Pub 519, Pub 901) is allowed even though they are out of scope.
 - a. If the nonresident alien has general questions pertaining to the forms, you may provide them with the instructions and then must follow out of scope procedures.
 - b. Questions regarding completion of the forms and/or specific information covered in the publications or instructions are out of scope. See IRM 21.3.4.9.2.2, Out of Scope Tax Law Referrals.

21.3.4.18.3
(10-01-2019)
**Reviewing Form 2063,
U.S. Departing Alien
Income Tax Statement**

- (1) Each departing alien must complete their own Form 2063.
Caution: If the taxpayer is filing Form 2063 between January 1st and April 15th and has not yet filed the previous year’s return, you must review the taxpayer’s documents listed in IRM 21.3.4.18, Alien Tax Clearances, for both the current and previous year.

Example: The taxpayer visits the TAC on February 15, 2020, to obtain a sailing permit. they’re eligible to submit Form 2063. You must review the tax returns for 2018 and 2019 and income documents for 2020 before issuing the Certificate of Compliance.

- (2) Instructions for reviewing a legible Form 2063:

Line Number	Instruction
1	Name/Social Security Number or ITIN.
2	U.S. address.
3	Foreign address (i.e., destination point).
4	Year the form is being completed.

Line Number	Instruction
5	Check appropriate box(es). If neither, enter "N/A" in blank space.
6	Country of citizenship.
7	Passport or alien registration number.
8	Departure date. This date must not be more than 30 days after today's date. If the taxpayer has a ticket available, verify that the departure date on the ticket matches this entry.
9	Original date of entry into the U.S.
10	Date on which the taxpayer last arrived in the U.S.
11	Check the appropriate box.
12	Check the appropriate boxes. You must see proof of withholding and/or estimated tax payments.
13	ITAS verifies this information on IDRS.
14	Check the appropriate box.

Taxpayer signs and dates the form below the jurat.

21.3.4.18.4
(10-01-2018)
**Reviewing Form 1040-C,
U.S. Departing Alien
Income Tax Return**

- (1) Form 1040-C is a partial year tax return. The taxpayer will use the separate instructions for Form 1040-C and for the prior year Form 1040-NR, US Non-Resident Alien Income Tax Return, to complete the return. Review the form as follows:

- a. Ensure that the "tax period or year beginning and ending dates" in the heading section is completed. The beginning date should be January 1st or the date the taxpayer entered the U.S., if later. The ending date is the date of the taxpayer's planned departure from the U.S.
- b. Verify the accuracy and completeness of all legible items in the *Entity* section. **ALL** taxpayers and spouses **must** have a valid TIN.

Note: For departing aliens who must apply for an ITIN along with Form 1040-C, see IRM 3.21.263.7.1.35, Form 1040-C, U.S. Departing Alien Income Tax Return.

- c. All taxpayers must complete Part I, **Explanation of Status - Resident or Nonresident Alien**. Verify that every question is answered.
- d. The box checked on line one, part one determines which lines in Part III, **Figuring Your Income Tax**, to complete.

Taxpayers in groups I and II must complete:	Taxpayers in group III must complete:
Lines 15 - 22	Lines 23-24
Lines 25-31	

Note: Taxpayers should also complete Schedules A, B, C and/or D if appropriate to their situation.

- e. Have taxpayer(s) sign and date the return below the jurat.

Note: Because the Certificate of Compliance is part of the form, the taxpayer should complete and submit two identical Form 1040-C with original signature(s).

- (2) If the taxpayer has not furnished a bond which guarantees payment, they must usually pay all tax shown on line 30 of Form 1040-C by cash, certified check, or money order. The taxpayer will receive credit for the payment when they files Form 1040 or Form 1040-NR by the normal due date. However, no refund will be issued based on Form 1040-C. Any overpayment of tax shown on taxpayer's final return for the year will be refunded. If a taxpayer wants to post a bond, see IRM 21.3.4.18.7, Referrals to Other Functions. The bond must equal the tax due plus interest to the date of the payment. If the taxpayer is departing between January 1st and April 15th, they must pay the tax return for the previous year as well as the Form 1040-C for the current year.

Exception: A sailing permit can be issued on a Form 1040-C with tax owing if the taxpayer has not received a termination assessment, does not have an open account on IDRS, and there is no indication that the taxpayer's departure would jeopardize the collection of the tax. For more information on this provision, refer to the Form 1040-C instructions.

21.3.4.18.5
(10-01-2018)
**Completing and Issuing
the Certificate of
Compliance**

- (1) Before completing the Certificate of Compliance as described below, see IRM 21.3.4.18.7, Referrals to Other Functions, for situations that will prevent or delay the issuance of the certificate.
- (2) For Form 2063, complete and issue the Annual Certificate of Compliance as follows:
1. Enter taxpayer's name.
 2. Enter the "tax year ended" as December 31st of the **current** year.
 3. Stamp the certificate with the area director's signature stamp. See IRM 21.3.4.24, Required Stamps for TAC, for signature stamp requirements.
 4. Sign your name and title as indicated.
 5. Detach the certificate along the perforation. Staple it inside the back cover of the taxpayer's passport.
 6. Stamp the portion of the certificate the IRS keeps (not the part that is detached) with the official IRS "Received" or "Received with Remittance" date stamp.

Note: This Certificate of Compliance is valid for all departures from the U.S. during the year it is issued. If the taxpayer leaves the U.S. after December 31, they must apply for a new certificate.

(3) For Form 1040-C, complete and issue the Certificate of Compliance as follows:

1. Enter the specific beginning and ending dates of the tax period, **if the tax period does not begin on January 1st**. Otherwise, enter the date of the taxpayer's planned departure from the U.S. on the blank line following "or the tax year ended."
2. Stamp the certificate with the area director's signature stamp. See IRM 21.3.4.24, Required Stamps for TAC, for signature stamp requirements.
3. Enter the current date.
4. Sign your name and title as indicated.
5. Repeat steps one through four on the second Form 1040-C.
6. Stamp both copies with the official IRS "Received" or "Received with Remittance" date stamp.
7. Give one copy of the stamped Form 1040-C to taxpayer.

Note: This Certificate of Compliance is valid **only** for the departure for which it is issued.

21.3.4.18.6
(12-01-2023)
**Forwarding Form 2063
or Form 1040-C**

- (1) Refer to IRM 21.3.4.7.11.1, Overview of RSPCC Payment Processing, to determine if the payment can be processed using RSPCC.
- (2) Forward Form 2063 and Form 1040-C **with remittances** that can't be processed using RSPCC, to the Austin SPC address for collected remittances. See *SP Center Field Office Payment Processing Addresses and Key Contacts* for the specific address.
- (3) Forward Form 2063 and Form 1040-C **without remittances** and Form 1040-C with remittance that was processed using RSPCC to the Austin SPC for non-remittances. See IRM 21.1.7-2, Submission Processing Stop Numbers for Routing Non-Remit Documents, for the specific address.

21.3.4.18.7
(10-01-2018)
**Referrals to Other
Functions**

- (1) Refer the following cases to Examination for appropriate action before issuing a clearance:
 - a. Cases where gross income for the preceding or current year exceeds

the due date for their current return.

have documentation to show that withholding will cover any tax due, do not refer that case to Examination.
 - b. Cases where there is an unresolved technical question, such as residence status or taxability of income.
 - c. Cases where there is any indication that the alien intends to avoid filing any tax returns due.
- (2) Refer the taxpayer to the correct *Collection Advisory Office* if the taxpayer wishes to post a bond to pay tax shown on Form 1040-C in accordance with IRC 6851(e).
- (3) Do not issue the Certificate of Compliance if the taxpayer refuses to pay any tax due. If there is an open account on IDRS, contact the Revenue Officer

#

#

(RO) employee assigned to the case (or the ACS liaison) and advise them the taxpayer has requested a Certificate of Compliance and that collection of the tax may be in jeopardy.

- a. Use the *RO Lookup Tool* to contact the revenue officer assigned to the case.
 - b. Refer to the *ACS Support and Status 22 TAS Liaisons* to contact the ACS liaison.
- (4) In general, cases in status 53 (currently non-collectible) are not referred to a revenue officer. However, if there are indications that the alien has U.S. assets or is otherwise able to pay, refer the account to a revenue officer. Do not request reactivation of the status 53 account on IDRS.

21.3.4.19
(10-01-2021)
**Form W-7, Application
for Individual Taxpayer
Identification Number
(ITIN)**

- (1) Individuals who are required to have a U.S. Taxpayer Identification Number (TIN) for federal tax purposes and are not eligible to obtain a SSN, must file Form W-7 to obtain an ITIN. Form W-7 is available in English and Spanish.
- (2) The **ITIN is for Federal tax purposes only**. See IRM 3.21.263.7.1.2, General ITIN information, for requirements.
- (3) ITIN applicants must submit a complete application packet which includes:
 1. Completed Form W-7/W-7(SP) with supporting documentation.
 2. Original valid tax return OR documentation for meeting an exception.
- (4) **Expired ITINs** - See IRM 3.21.263.2.1, How to Identify Expired/Deactivated ITINs.

21.3.4.19.1
(12-01-2023)
**Overview of TAC
Employees
Responsibilities for
Processing Form W-7**

- (1) See a summary of information in IRM 3.21.263.7, Field Assistance (FA) - Taxpayer Assistance Center (TAC) Employees - Only. All ITAS should familiarize themselves with the contents of that section before proceeding.
- (2) Follow the procedures below when a taxpayer comes in with a W-7 inquiry.

When an IAR is available to assist:

If the taxpayer does NOT have Form W-7 or Form W-7(SP), provide Notice 1427 or Notice 1427(SP), ITIN General Information Sheet, and the W-7/W-7(SP) application. Use these documents for assistance with basic ITIN information.

Note: This process helps with traffic management. Taxpayers with only general questions and not ready to complete an application do not have to wait to receive this information.

Advise the taxpayer of these three options:

1. Mail the W-7 application and proof of identity documents to the address listed in the Form W-7 instructions.
2. Apply using the services of an IRS-Authorized Acceptance Agent (who may charge a fee) at *IRS.gov*.
3. Visit an IRS TAC.

When an IAR is available to assist:

Before an application is received from an Acceptance Agent/Certified Acceptance Agent, follow the procedures in IRM 21.3.4.19.2, ITIN Applications Received from Acceptance Agents.

Close the contact on Qmatic as Non-Technical Inquiry/Guidance. See Exhibit 21.3.4-1, Qmatic Closing Codes.

If the taxpayer has Form W-7 application and would like assistance with completing the application or has questions in addition to what is listed on Notice 1427/Notice 1427(SP), TIN General Information Sheet, provide Form 14022 or Form 14022(SP), ITIN Initial Interview Questionnaire, for the taxpayer to complete while waiting for assistance.

If the taxpayer has a completed Form W-7 application and is in the TAC only to submit the application without assistance, they are to answer "Yes" to the first question on the Form 14022/Form 14022(SP), ITIN Initial Interview Questionnaire. They do not need to continue completing the questionnaire. Provide Form 14022 or Form 14022(SP), ITIN Initial Interview Questionnaire, for the ITAS to assist the taxpayer with the processing of the application.

When an IAR is not available to assist:

The following documents must be available in the reception area:

- Notice 1427/Notice 1427(SP), ITIN General Information Sheet
- Form 14023/Form 14023(SP), W-7/W-7(SP) Checklist
- Form W-7/Form W-7(SP) Application
- Form 14022 and Form 14022(SP), ITIN Initial Interview Questionnaire

21.3.4.19.1.1
(10-01-2021)

**Responsibilities for
Processing Form W-7
Applications in the TAC**

- (1) When an ITAS is presented with a Form W-7/Form W-7(SP) application and supporting documents, the ITAS may begin the interview with the Form 14022/14022(SP), ITIN Initial Interview Questionnaire. See IRM 3.21.263.7.1, General Overview, and follow the procedures.

For a Procedural Contact:

1. Target and paraphrase what the taxpayer needs.
2. If you determine the taxpayer does NOT have a question about ITIN eligibility and simply wants you to begin processing the Form W-7 application, use the following (or similar) purpose statement:
"I just want to confirm that you do not have any questions about your eligibility to submit this application. You are only here to forward your application for processing, is this correct?"
3. If the answer is yes, this is non-technical inquiry and does not require the use of ITLA. You can continue processing the Form W-7/Form W-7(SP) application.

For a Procedural Contact:

If during your superficial review of the application:

- a. You do not find any questionable items; this remains a non-technical inquiry contact, and you may continue processing the Form W-7/Form W-7(SP) application.
- b. You find missing fields from the Form W-7/Form W-7(SP) line instructions (e.g., name, applicant's mailing address, birth information, etc.) and the taxpayer (or third party) does not know the answer, but the information is provided on the supporting documentation, you can edit the application. Disclosure is not an issue if you are only securing information and not providing it. This process will continue to be considered a non-technical inquiry.

Caution: Although applicants may fail to check a reason box for submitting the application, you may try to determine or analyze if box "c", "d" or "e" should be checked based on the supporting documentation provided with the application. If it is determined that these are not the reasons for submission, refer to the Out-of-Scope contact guidance below.

For a Tax Law Contact:

1. Target and paraphrase what the taxpayer needs.
2. If you determine the taxpayer has questions about ITIN eligibility, then this becomes a tax law contact.
3. During your superficial review of the Form W-7 application or tax return, if you find missing or incomplete information that cannot be determined, this becomes a tax law contact.

To determine if an individual can be listed on a Form W-7 application, use the purpose statement:

"I just want to confirm that you already know your dependents and/or spouse are eligible to be claimed on your U.S. Income Tax Return and you just want to know if they are eligible for an ITIN. Is this correct?"

Use the ITIN TLC on ITLA.

To determine if an individual can be listed on a Form 1040 U.S. Income Tax Return, use the purpose statement:

"I just want to confirm that you already know your dependents and/or spouse are eligible for an ITIN. You just want to know if they can be claimed as dependents and/or spouse on your U.S. Income Tax Return. Is this correct?"

Use the Dependent TLC or Personal and Spousal TLC on ITLA.

To determine days present (substantial presence test), use the purpose statement:

"I just want to confirm that you have a question regarding your alien residency status for the purpose of submitting an ITIN application. Is this correct?"

Use the Alien Residency Status TLC on ITLA.

For a Tax Law Contact:

If there is no box checked on the Form W-7 application, you may assist the taxpayer in determining if box “c”, “d”, or “e” should be checked. See IRM 21.3.4.18.2, TAC Employees’ Responsibilities for Determining Alien Residency Status, for additional information. If the taxpayer’s reasons for submitting the application do not apply to these three boxes, follow the Out-of-Scope contact guidance below.

Exception: For reason box “b” you can determine residency based on days of presence using the Alien Residency Status TLC if a Form 1040 is attached (not Form 1040-NR to the Form W-7 application; or if there is a question as to whether the taxpayer is a resident based on days of presence. Otherwise, reason box “b” is Out-of-Scope.

If box “c” is checked and if you or the taxpayer has a question regarding the substantial presence test, then use the Alien Residency Status TLC on ITLA. The Alien Residency Status TLC is used only when determining whether the taxpayer’s days physically present in the United States qualifies them as a non-resident or resident. All other Non-Resident issues are Out-of-Scope. For additional information, see IRM 21.3.4.18.2, TAC Employees’ Responsibilities for Determining Alien Residency Status.

If box “d” or “e” is checked and if you or the taxpayer has a question regarding the eligibility of a dependent and/or spouse on the Form W-7 application, use the following purpose statement:

“I just want to confirm that you already know your dependents and/or spouse are eligible to be claimed on your U.S. Income Tax Return and you just want to know if they are eligible for an ITIN. Is this correct?”

Use the ITIN TLC on ITLA.

If box “d” or “e” is checked and if you or the taxpayer has a question regarding the claiming of an exemption of a dependent and/or spouse on the U.S. Income Tax Return, use the following purpose statement:

“I just want to confirm that you already know your dependents and/or spouse are eligible for an ITIN, and you just want to know if they can be claimed as dependents and/or spouse on your U.S. Income Tax Return, is this correct?”

Use the Dependent ITLA TLC or Personal and Spousal Exemptions ITLA TLC.

If box “a”, “b”, “f”, “g” or “h” is checked and if you or the taxpayer has a question regarding eligibility on the Form W-7 application, this is an Out-of-Scope issue. Refer to the Out-of-Scope Contact guidance below.

For an Out-of-Scope Contact:

If there are any questions about:

- Exceptions to filing a tax return
- Tax treaties
- Withholding on foreign persons
- Nonresident alien issues (filing requirements, filing status, personal and dependent exemptions)
- Which form to use

Or any other Out-of-Scope topics, refer to IRM 21.3.4.9.2.2, Out-of-Scope Tax Law Referrals, and follow the procedures.

- (2) Review Form W-7/Form W-7(SP) for completeness including the signature area using the IRM 3.21.263.7.1.25, Signature Area, as guidance. For guidance on appropriate and allowable signatures on attached Forms 2848 or Form 8821, see IRM 3.21.263.6.3.5.17, Form 2848, Power of Attorney and Declaration of Representative (POA) or Form 8821, Tax Information Authorization.

Caution: This IRM section is intended for Tax Examiners in the ITIN Operations office. FA employees will ignore direction about editing the forms, data entries and CAF processing.

Note: Edits to the tax law items (e.g., reason boxes) may be made only after the use of ITLA with the taxpayer or an authorized third party.

- (3) Ensure the application consists of the required supporting documents listed in IRM 3.21.263.7.1.5, Supporting Identification Documentation and other Required Documentation.

Note: Original supporting documentation is required for all applicants (including those under 18 years old). See IRM 3.21.263.5.6(1), ITIN Documentation Requirements, for the few limited situations where notarized copies are allowed.

- (4) See IRM 3.21.263.9.3.2.2.2, Tax Cuts and Jobs Act (Tax Reform), when applicants claimed as dependents must also prove U.S. residency, unless the applicant is a dependent of military overseas, or meets eligibility for one of the allowable tax benefits listed on an attached tax return. See Proof of U.S. Residency for Applicants who are Dependents on the Form W-7 Instructions.
- (5) See IRM 3.21.263.7.1.5, Supporting Identification Documentation and Other Required Documentation, and the exception below for guidance on handling supporting documents.

#

#####

- Return original identification documents to the applicant.
- Provide the Form 14562/Form 14562(SP), What Happens Next with My ITIN Application?
- Fill in the blanks on the form.
- Verbally advise the applicant per the table below.

A preliminary review of the identification and application package was completed.

Advise the applicant:

The ITIN Office in Austin TX will review the entire application package and make a final determination.

The ITIN Office will send a letter within XX weeks (depending on the time of the year).

The letter from Austin will advise the applicant of the status. Either:

ITIN assigned.

Application suspended and information requested (normally provided directly to the ITIN office in Austin).

Application rejected and new Form W-7 package must be submitted.

AFTER the appropriate processing time frame has passed, the applicant can get information about the status of their application or information about the letter they receive, by calling the IRS at 800-829-1040.

Caution: NEVER advise an applicant in a document authentication TAC their identification documents are “OK”, “look good”, “are good to go” or any other verbiage that can be considered the equivalent of advising a final determination about their application was made in the TAC. This applies even if the identity document appears to be totally authentic.

- (10) Complete the “Application Type” box on every Form W-7/Form W-7(SP) application that you submit to Austin for processing to identify if the applicant is applying for a new ITIN or wanting to renew their existing ITIN.
- (11) See IRM 3.21.263.7.1.28, Steps to Complete Client Contact.
- (12) Prepare the ITIN packet(s) per IRM 3.21.263.7.1.29, Preparing for Transshipment, and IRM 21.3.4.19.4, Mailing Form W-7/Form W-7(SP) Packets. The applicant may choose to provide a self-addressed stamped envelope, or any other pre-paid mail or courier type envelope for return of their documents. Be sure to securely attach any of these to the intended application package.
- (13) If during the contact, you suspect fraud (related to issues other than concerns about the supporting identification documents) see IRM 21.3.4.8, Receipt of Tax Returns, for funny box procedures.

Note: Additional fraud information can be found in IRM 21.3.4.26, Preparer Issues and Fraud Reporting, and IRM 25.1, Fraud Handbook.

- (14) If an ITIN applicant claims an original identity document submitted to ITIN operations or brought into a TAC was damaged or lost by the IRS, advise the applicant to file a claim using Form 5646, Claim for Damage, Injury, or Death.

Caution: Do not advise the applicant to file a claim if the appropriate amount of processing time has not elapsed and a Form 4442 has not been completed per RTS research.

Refer to:

- IRM 3.21.263.7.1.30, Responding to Applicant After Submission of Application, for specific timeframes and guidance on RTS comments
- IRM 3.21.263.7.1.34, Form 4442 - Inquiry Referral.

Form 5646, Claim for Damage, Injury or Death, is available on *IRS.gov*. If requested, you can download the form for the applicant. Advise the applicant instructions are on page two of the form.

Note: Once submitted, only the identified office can provide any information about the status of the claim. ITIN Operations cannot answer any questions about this form, or the status of a claim.

- (15) If an original identity document (e.g., passport, driver's license, birth certificate, etc.) that was submitted to the Austin ITIN office was returned to the wrong applicant, follow the procedures in IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents, to report the incident to your manager, the PGLD/IM office, and to TIGTA.
- a. Use Form 3210 to return the mis-routed ITIN applicant's identity documents to ITIN Operations. Include the statement "PII documents returned by another taxpayer" on the Form 3210.

List on Form 3210:
Name of the affected applicant
Type of document(s) being returned
Document's identification number (if known)
Applicant's country of citizenship

- b. Follow the *Shipping Policy for PII Documents* and return the mis-routed identity documents to the address below.

Address:
ITIN Operations
ATTN: ITIN Program Manager, Department 1
Mail Stop 6081 AUSC
See IRM 21.1.7-2, Submission Processing Stop Numbers for Routing Non-Remit Documents, for the specific address.

- c. Follow procedures in IRM 3.21.263.7.1.30, Responding to Applicant After Submission of Application, and IRM 3.21.263.7.1.34(3), Form 4442 – Inquiry Referral, to initiate a Missing Document Request for the reporting applicant's identity documents, if applicable.

21.3.4.19.1.2

(02-02-2022)

**Responsibilities for
Processing Renewal ITIN
Applications in the TAC**

- (1) Most TACs offer ITIN services Monday through Friday.
- (2) All ITIN holders must submit a Form W-7 and attach a U.S. federal tax return to renew their expired ITIN unless they are eligible for one of the five exceptions in IRM 3.21.263.5.2, Filing Tax Return versus Exception Criteria. Advise taxpayers that an expired ITIN could cause a refund delay and they may be ineligible for certain tax credits, such as the Child Tax Credit and the American Opportunity Tax Credit, until the ITIN is renewed. If an ITIN was NOT renewed prior to being used on a federal income tax return, the expired ITIN(s) and any related exemptions and credits were disallowed in processing and a math error notice will be issued. Refer to IRM 21.6.1.6.6.2, ITIN Renewal Math Error Adjustments, for procedures on identifying math error codes and handling expired ITIN contacts.

Caution: For tax years after December 31, 2017, spouses and dependents are not eligible for a new ITIN or to renew an ITIN unless they are claimed for an allowable tax benefit, or they file their own tax return. See IRM 3.21.263.9.3.2.2.2, Tax Cuts and Jobs Act (Tax Reform).

- (3) Only ITIN holders who need to file a tax return or who will appear as dependents on a return need to renew their ITINs. Others do not need to take any action now.
- (4) Spouses and dependents who renew their ITIN to claim an allowable tax benefit must be listed on an attached U.S. federal tax return with the schedule or form that applies to the allowable benefit or, in the case of the credit for other dependents, the box next to their name must be checked on the attached tax return. See IRM 3.21.263.9.3.2.2.2, Tax Cuts and Jobs Act (Tax Reform).
- (5) To renew an expiring ITIN, the taxpayer must complete the current revision of Form W-7, Application for Individual Taxpayer Identification Number. Check the renewal box on Form W-7 and include all information and documentation required. Only original identification documents or certified copies of the documents from the issuing agency will be accepted. **All applicants must be present for authentication, this includes renewals.**
- (6) If *Renew an Existing ITIN* is checked, questions on line 6e must be answered and the ITIN information must be included on line 6f. See *Form W-7 Instructions* for detailed information for lines 6e and 6f. Research to validate the name and assigned ITIN number are correct on the W-7. If number is incorrect or blank, provide the correct number on the FA-DAS in the "comments" section. Do not provide the number to the taxpayer. See (13) below for name change.
- (7) Taxpayers whose ITIN is scheduled for renewal will receive CP 48. They are asked to bring the CP Notice to the TAC to start the renewal process or submit with the ITIN package.
- (8) All TACs must review the Form W-7 and complete package for accuracy.
- (9) During the accuracy review:
 - a. Ensure the package consists of a current Form W-7.
 - b. Proper box is checked in upper right-hand corner to indicate renewal application.

- c. Form W-7 is properly completed.
 - d. Supporting documents are properly attached.
 - e. Form 14686, Field Assistance Document Action Sheet. FA-DAS is required for all ITIN packages.
- (10) When reviewing W-7s for accuracy, advise taxpayers who are submitting a Form W-7 to renew their ITIN, to ensure that the name, applicant's mailing address, birth information, etc., are correct to avoid any delays in processing their Form W-7.
 - (11) New or renewing applicants must check the appropriate box on the Form W-7 that identifies their reason for applying for the ITIN. Applicable reason boxes are included in the guidance per IRM 3.21.263.5.3, Reason for Submitting Form W-7.
 - (12) The reason for submitting Form W-7 is a required field. See IRM 3.21.263.7.1.11, Reason for Submitting Form W-7. The appropriate box should be checked indicating the reason for submitting the application. Applicants that are renewing their ITIN **must** have a reason for submitting the application. Reason "A" and/or "H" **should not** be checked for renewing an ITIN unless exception criteria apply.
 - (13) If they are renewing their ITIN and their legal name has changed since the original assignment of their ITIN, they will need to submit documentation to support their legal name change, such as their marriage certificate or a court order, which may include a divorce decree. Supporting documents must be attached to renewal package to avoid delay in processing.
 - (14) Check Form W-7 to ensure the "Date of entry into the United States" is shown on passports for applicable dependents. If no date of entry is shown for the applicable dependents, the taxpayer must provide additional documents (see *Supporting Documents* on the Form W-7 Instructions).
 - (15) Advise taxpayer that a passport without a date of entry is no longer accepted as a stand-alone identification document for certain dependents.
 - (16) Original documentation or certified copies of the documentation from the issuing agency, is required to support the information provided on Form W-7. The required supporting documentation must be consistent with the applicant's information provided on Form W-7.

Example: The name, date of birth, and country(s) of citizenship shown in the documentation must be the same as on Form W-7, lines 1a, 4, and 6a. See *Supporting Documentation Requirements* on the Form W-7 Instructions for a list of documentation that should be included with the renewal package.

- (17) The timeframe for a renewal is the same as a new W-7 application. Follow the same procedures in IRM 21.3.4.19.1.1(9) and (10) for non-authenticating and authenticating TACs.

21.3.4.19.1.3
(10-01-2021)
**Completing the Field
Assistance Document
Action Sheet (FA-DAS)**

- (1) The FA-DAS is used to identify what documents were authenticated or obtained from the taxpayer to be used as their supporting identification documents. See IRM 3.21.263-37, Field Assistance Document Action Sheet (FA-DAS), for an example.

- (2) There are two sides to the FA-DAS form – Passport and Supporting Documents (see Form 14686, Field Assistance Document Action Sheet). Authenticating TACs complete the side that is appropriate for the types of documents the applicant submits.
- (3) TACs completing the “Supporting Document” FA-DAS ONLY place a check mark in the box titled **Check box if documents were not authenticated** if documents were not authenticated.

Passport
Complete applicants name and date of birth section.
Answer Yes, No or N/A to the first 4 questions.
If “no” is checked in any box, an explanation is required in the “Comments” section.
Was the overall look and feel of passport valid? Check Yes, No or N/A.
If No, check reason(s) not valid in appropriate box shown in the next section.
Additional comments – entry is required for all “no” answers indicated on this form.
On the signature line under “Submitted By”, print your name, enter your badge number, SEID and date are required entry lines (all entries are required to be completed by authenticating and non-authenticating TACs).

Supporting Documents
Complete applicants name and date of birth (required section for authenticating and non-authenticating).
Answer Yes or No to first three (3) questions.
Check the box under each category that corresponds to the document(s) that you reviewed. Check yes or no to indicate whether it passed authentication (for authenticating TACs). For all “no” responses, you must provide explanation in “Comments” section below. Check the box in the left bottom corner stating no authentication was completed when applicable.
Check the box in the left bottom corner ONLY if no authentication was completed.
On the signature line under “Submitted By” print your name, enter your badge number, SEID and date are required entry lines (all entries are required to be completed by authenticating and non-authenticating TACs).

21.3.4.19.2
(10-02-2024)
**ITIN Applications
Received from
Acceptance Agents**

- (1) Acceptance Agents/Certified Acceptance Agents may bring ITIN applications (i.e., Form W-7/Form W-7(SP) to the TAC. A list of *Authorized Acceptance Agents* is available on the IRS website. For more information see IRM 3.21.263.4, What is an Acceptance Agent?

Procedures for ITIN Applications from Acceptance Agents

Advise the Acceptance Agent/Certified Acceptance Agent they need to send the applications directly to the Processing Center per their agreement with the IRS and the guidance in Revenue Procedure 2006-10.

Note: *Revenue Procedure 2006-10* which supersedes Revenue Procedure 96-52, provides guidance for participation in the ITIN Acceptance Agent Program. This procedure includes instructions for tax professionals who wish to apply for the program as well as current acceptance agents. Effective January 19, 2024, the modernized Acceptance Agent Application on the IRS e-Services platform is used by applicants who wish to renew their agreement and by new applicants who want to become acceptance agents. If additional information is needed, refer the taxpayer to the ITIN Program Office at *itinprogramoffice@irs.gov*

Explain that the need for proof of filing can be met by services rendered by the U.S. Postal Service.

Close the contact on Qmatic as Non-Technical Inquiry/Guidance (see Exhibit 21.3.4-1, Qmatic Closing Codes).

- (2) Do not authenticate passports and/or national identity cards for Certified Acceptance Agent's clients (including primary, secondary, or dependent applicants).
- (3) If the applicant comes to one of the selected authentication TACs accompanied by a CAA and requests assistance, the ITAS may work with the applicant(s) by handling the **entire** application process (if the applicant has their original documents with them). **FA will not consider, accept, or submit to the ITIN office any of the CAA's authentication paperwork or documentation in these situations.** If the applicant or CAA wishes to submit any documentation/paperwork completed by the CAA, it must be mailed by the CAA directly to ITIN per the above procedures.

21.3.4.19.3
(10-02-2024)
Supporting Documents

- (1) The FA Insider *ITIN Document Authentication* SharePoint site contains all information and electronic resources for ITIN authentication. Use the following resources on this site during the authentication process:
- Mexican Identity Documents for Law Enforcement Officer Resource Guide (when appropriate)
 - ICE Guide
 - Individual Taxpayer Identification Number (ITIN) Office*

- (2) Follow guidance in IRM 3.21.263.7.1.5, Supporting Identification Documentation and Other Required Documentation, for all supporting documents presented in person by the ITIN applicant if authentication trained.
- (3) TACs with authentication trained employees must obtain and maintain the following resource materials and equipment to provide the document authentication service:
 1. ID Checking Guide – International
 2. Handheld black light/flashlight combo
 3. Lumi Loupe 10X (Jeweler's Loupe)
 4. Department Homeland Security's Pocket Guide Reference to Document Security Features and Printing Techniques
 5. Mexican Matricula Decoder (used for Mexican Consular Cards)

Note: Mexican matricula cards issued prior to 2010 required the use of the special decoder; however, these cards are now expired. The use of the decoder for card versions issued between 2010 and 2014 is optional.

 6. Desktop ultraviolet lightbox document viewer

Note: Employees personally assigned items 1 through 5 above must complete Form 14407, Field Assistance Property Log. Keep all personal and shared authentication equipment, tools, and resource material stored out of sight from the public and in a locked container when not in use.

- (4) See IRM 3.21.263.7.1.5, Supporting Identification Documentation and Other Required Documentation, and IRM 3.21.263.5.6, ITIN Documentation Requirements, for detailed information on supporting documentation requirements.
- (5) See IRM 21.3.4.19.1, Overview of TAC Employees Responsibilities for Processing Form W-7, for information about applicant claims of a lost or damaged original identity document.
- (6) If ITIN documents are left behind by the taxpayer, refer to IRM 3.21.263.7.1.5(7), Supporting Identification Documentation and Other Required Documentation, for procedures on how to process the documents.

21.3.4.19.4
(10-02-2024)

**Mailing Form W-7/Form
W-7(SP) Packets**

- (1) See IRM 3.21.263.7.1.29, Preparing for Transshipment, for what is in a complete application. Also include:
 - a. Form 795-A when submitting Form W-7 with a payment.
 - b. Field Assistance Document Action Sheet (DAS). Required for all ITIN packages.
- (2) Securely attach the original supporting identification document(s) to the application package. You may use a method such as a large binder clip or placing the ID in an envelope which is taped/stapled shut and attached to the package. Be sure not to staple or otherwise mutilate any of the applicant's original documents. Attach any certified document(s) from the issuing authority; or any allowable notarized copies of documents to the back of the Form W-7/Form W-7(SP). See IRM 3.21.263.7.1.28, Steps to Complete Client Contact.

Note: Employees in document authentication trained TACs ONLY attach **copies** of all supporting documents after authentication is complete. This includes documents determined to be authentic as well as documents determined to

be questionable. Passports or national identity cards not presented by an in-person applicant at an authentication TAC; all certified copies from issuing agencies; and any other type of required supporting document must be submitted with the application package as originals or certified copies from the issuing agency.

- (3) Complete a Form 3210, Document Transmittal. Complete the Document Identification section of the Form 3210. Every Form W-7/Form W-7(SP) in a family package must be fully and separately identified and associated with the accompanying tax return (when applicable). Multiple Form W-7/Form W-7SP packages can be transshipped in the same UPS package and can also be listed on the same Form 3210. See the *Self-Help Demonstration Tutorials* for instructions on completing Form 3210.
- (4) Follow instructions in IRM 21.3.4.8.4, Preparing Form 3210, Document Transmittal, for preparation of Form 3210.
- (5) ITIN packages with remittance not processed at the TAC using RSPCC are required to be mailed overnight via UPS/FedEx. Refer to IRM 21.3.4.7.11.1, Overview of RSPCC Non-Cash Payment Processing. ITIN packages with non-remittance packages are required to be mailed ground via UPS/FedEx to the appropriate Austin SPC address as follows:

Application without payment OR Application with payment that was processed through RSPCC:
Internal Revenue Service
3651 S. IH 35 Stop 6052 AUSC
ATTN: ITIN Extraction
Austin, TX 78741

Reminder: The employee must ensure the appropriate & correct address is used. Refer to the *Mail Routing Guide (MRG)* to check if the correct address is used.

Note: A non-remittance Form W-7 package can be included with a remittance Form W-7 package being sent on the same day. If this is done, the remittance package address below takes precedence.

Application with payment attached (NOT Form 809 payments; NOT RSPCC processed payments)
See the “SP Center Field Office Payment Processing Addresses and Key Contacts” for employees to send collected remittances on the <i>Field Office Payment Processing</i> website.

Note: ITIN packages with payments, whether receipted with Form 809 or not, must be routed on Form 795-A and Form 3210 via **overnight mail**.

Application with 809 receipted payment

Route to the designated Submission Processing Center (SPC) that maintains the Form 809 receipt control.

If the primary taxpayer on the tax return associated with the ITIN package does not have a valid TIN (SSN or ITIN) already, the TAC **cannot** accept the cash payment. See IRM 21.3.4.7.8.1, Procedures for Accepting Cash Payments. The TAC can accept the ITIN package without payment being made.

See the *Field Office Payment Processing* website for the mailing address for ITIN packets with Form 809 receipts.

The receiving SPC will process the funds and forward a copy of the Form 809 receipt with the ITIN packet to the Austin Submission Processing Center (AUSPC).

Note: ITIN packages with payments must be routed on Form 795-A and Form 3210 via **overnight mail**.

- (6) Document follow-up actions taken to resolve missing acknowledgements of Form 795-A and Form 3210 on Form 10946, Follow-up on Acknowledgment of Forms 3210. Refer to IRM 21.3.4.7.12.3, Acknowledgement and Follow-Up Procedures.

21.3.4.19.5
(04-28-2009)
ITIN RTS Access

- (1) All IRS employees who handle ITIN applications, questions, etc. must have access to the RTS.
- (2) See IRM 3.21.263.9.1.2, Accessing and Logging onto ITIN RTS, for RTS Accessing and Logging In procedures.
- (3) See IRM 21.3.4.19.7, Researching ITIN Database, for procedures on researching the ITIN RTS screen.

21.3.4.19.6
(04-01-2007)
ITIN Status Codes

- (1) See IRM 3.21.263.5.7, Status Codes, for codes used to identify the status of the Form W-7/Form W-7(SP) applications.

21.3.4.19.7
(08-02-2023)
Researching ITIN Database

- (1) See IRM 3.21.263.9.4, Researching the ITIN RTS, for researching the ITIN RTS Screen procedures.

Note: Use RTS to research applications. AMS documentation is not required when researching the RTS system to “view” for ITIN inquiries only (e.g., determining status of ITIN assignment or verifying address).

- (2) If an applicant inquires about the status of their previously submitted ITIN application; or has received a notice regarding their ITIN application, research the ITIN Real-time System. Be sure to read both the Remarks Screen and the Comments Field.
 - a. For help with terms and acronyms used on RTS by the ITIN office, see the job aid RTS Terms and Acronyms, on the *FA ITIN Document Authentication* page and IRM 3.21.263-38, Common RTS Acronyms.

- b. See IRM 3.21.263.7.1.31, Search, View and Edit Applications; IRM 3.21.263.7.1.32, ITIN Notice Response, and paragraphs below for additional guidance.
- (3) Employees can update **assigned status cases** for typos and change of address **ONLY**.
- (4) Employees cannot update cases in suspense status. Any issues on **suspense status cases** including any issues having to do with identification documents must be referred to SPC ITIN Operations. See paragraph (5) below and IRM 3.21.263.7.1.34, Form 4442 - Inquiry Referral.
- (5) Document authentication TACs can assist applicants with resolving **suspense case issues** when the issue can be resolved with a *newly submitted* original passport, national identity card, or any required supporting documentation. The ITAS must research RTS and the ITIN Tax Examiner's comments thoroughly to determine if either document was submitted previously.
- a. If the applicant is bringing the *same* supporting documentation that was previously submitted to the TAC with the original W-7 application (or during a subsequent TAC contact) in response to a suspense notice, the ITAS must send the *original* documents directly to AUSPC ITIN Unit. See paragraph (6) below.

If	And	Then
Applicant submitted an <i>original</i> passport in the TAC ten weeks ago.	The RTS comments indicate the passport is QID.	It does not matter if this determination is documented because of TAC review (and DAS documentation) or ITIN unit review. The TAC will not authenticate the passport again. See paragraph (6) below.
Applicant submitted a <i>certified</i> copy of their passport to the TAC ten weeks ago.	The TAC forwarded the certified copy to Austin as required. Applicant is now bringing an <i>original</i> passport to the TAC in response to a suspense notice.	The TAC can authenticate the passport in this case because the <i>original</i> passport is being submitted for the first time. See paragraph (b) below.

If	And	Then
Applicant submitted a driver's license and voter registration card with the original W-7 application in a TAC ten weeks ago.	The TAC forwarded these original documents to ITIN for processing as required. Applicant is now bringing in an <i>original</i> passport to the TAC in response to a suspense notice that advised their documents were not acceptable.	The TAC can authenticate the passport in this case because the <i>original</i> passport is being submitted for the first time. See paragraph (b) below.

- b. If the applicant is bringing an original passport or national identification card to the TAC, and neither was included in the original application (or subsequent contact), authenticate the passport or national identification card, and make a copy of the document. Send the copied document; a completed Field Assistance Document Action Sheet (DAS); a copy of the notice; and a description of any other actions taken, and advice given to the applicant on an e-4442 and forward the entire package to the AUSPC ITIN Unit 6. See IRM 21.3.4.19.1.1, TAS Responsibilities for Processing W-7 Applications in the TAC.
- c. **DO NOT attempt to add comments or update RTS in any way on suspense cases.** Adding comments without assigning an ITIN or taking another action can result in erroneous notices or erroneous status reassignments on the account. All necessary information intended for the ITIN Unit is to be included on the e-4442.

- (6) Follow the guidance in the table below when assisting with ITIN notice responses.

If	Then
Response to CP 565, Assignment Notice	IRM 3.21.263.7.1.32.1
Response to CP 566 and Form 14415, Suspense Notices	IRM 3.21.263.7.1.32.2
Response to CP 567, Reject Notices	IIRM 3.21.263.7.1.32.3
Response to CP 574, Hard Reject Notice	IRM 3.21.263.7.1.32.4

21.3.4.19.8
(12-13-2019)
Form e-4442, Inquiry Referral

- (1) Prepare Form e-4442, Inquiry Referral, and forward to AUSPC ITIN Unit (unless otherwise directed) for any of the following:
- a. Merge involves an ITIN. Follow the procedures in IRM 3.21.263.7.1.33, Merges Involving ITIN. Route Form e-4442 to the SP entity function corresponding to the taxpayers *filing location* for their tax return.

- b. ITIN applicant advises that their original supporting documentation was not returned, and the appropriate amount of processing time has elapsed. Prepare Form e-4442, and forward to the AUSPC ITIN unit.

Note: Include detailed information about the reason for referral and identify all attached documents.

Exception: For ITIN inquiries involving the following:

If	Then
Decedent issues	Prepare Form e-4442, and forward to the AUSPC ITIN unit following procedures in IRM 21.3.4.19.10, Decedent
Work is needed on a suspended case or other ITIN status questions	a. Follow procedures in IRM 21.3.4.19.7, Researching ITIN Database. b. Prepare Form e-4442, and forward to the AUSPC ITIN unit. c. Follow procedures in IRM 3.21.263.7.1.30, Responding To Applicant After Submission of Application. d. To initiate a Missing Document Request for the reporting applicant's identity documents, see IRM 3.21.263.7.1.34(3), Form 4442 - Inquiry Referral.
Merge involves a no merge condition	Follow procedures in IRM 21.6.2.4.1.2, Resequencing Action Required.

Note: Many e-4442s for work done on suspended cases will have to be mailed to the AUSPC ITIN unit because of the requirement to send original supporting documents.

21.3.4.19.9
(10-01-2019)
Updating ITIN Database

- (1) For W-7 application updates, TAC employees will use RTS to update the ITIN database. See IRM 3.21.263.7.1.31, Search, View and Edit Applications, and IRM 21.3.4.19.7, Researching ITIN Database.
- (2) If the applicant inquires about the status of their application; or has received a notice from the ITIN database, follow the guidance below:

If	Then
Response to CP 565, Assignment Notice	IRM 3.21.263.7.1.32.1

If	Then
Response to CP 566 and Form 14415, Suspense Notices	IRM 3.21.263.7.1.32.2
Response to CP 567, Reject Notices	IRM 3.21.263.7.1.32.3 and see paragraph (3) below.
Response to CP 574, Hard Reject Notice	IRM 3.21.263.7.1.32.4

#

- (3) If an applicant questions R 88 Status, advise that the ID submitted did not meet guidelines established by IRS and/or the issuing country. Advise the applicant they must re-apply with a new Form W-7 and acceptable ID.

Caution: Thoroughly scrutinize and authenticate any supporting documents submitted with a re-submitted “new” application in document authentication TACs. Document the Field Assistance Document Action Sheet (DAS) with as much information as possible about the document. Be sure to identify the application is being submitted in response to a reject. Do not allow the applicant to submit the *same* identity documents with the new application.

- (4) If an ITIN applicant does not receive the ITIN assignment notice, you may re-generate the notice.

Note: ITIN cards are no longer issued and cannot be regenerated. Applicants receive CP 565 which lists the ITIN assigned and can be regenerated. See IRM 3.21.263.7.1.32.1, Response to CP 565, Assignment Notice.

21.3.4.19.10
(10-01-2020)
Decedent

- (1) See IRM 3.21.263.7.1.36, Decedent Inquiries (FA), for handling new ITIN requests or renewal applications for an individual who is deceased (ITIN has not been assigned); handling of inquiries about an application in suspense status and the applicant has died; or for notification of death of a person who has already been assigned an ITIN.

21.3.4.19.11
(07-28-2021)
Special Procedures for Taxpayers Experiencing a Hardship in Need of a Passport

- (1) Taxpayers whose original passport is sent to Austin for authentication are advised of the normal processing time for the ITIN packages. Due to situations beyond their control, a taxpayer may experience a hardship (e.g., death in family) where they need their passport prior to the expiration of the normal processing time.
- (2) The volume on these types of emergencies should be minimal to avoid disrupting the normal routine/duties of the Austin ITIN office.

- (3) When addressing a taxpayer's hardship request, the TAC employee will check the status of the Form W-7 package on the ITIN RTS only to determine if processing was completed and that the passport was not in transit.
- (4) If processing is completed, advise the taxpayer of the status of the passport via RTS. If processing is incomplete, the TAC employee will forward an inquiry via email to the area ITIN analyst with a cc to the HQ ITIN analyst.
- (5) Provide the following information in the encrypted email:

SUBJECT LINE: ITIN Hardship Please Expedite
Details of hardship situation
RTS status
ITIN or Case Reference Number (would be on any notice they received regarding the Form W-7)
Full name of the applicant
Date of birth
Country of citizenship
Country of birth
Address on Form W-7
Current address (if different)
Submitted with payment? Yes/No
Address application mailed to

Note: To assist the ITIN Unit when a physical search is requested, please state whether the application was submitted with a tax return and an approximate date it was submitted.

- (6) The HQ ITIN analyst will review the request for hardship to determine if the case meets expedite handling procedures and notify the TAC via email within three workdays. If expedite handling is approved, the request will immediately be forwarded to ITIN SP for processing.
- (7) The TAC will inform taxpayer of the following actions:
 - a. We will send your request to the office that processes the package for expedite handling.
 - b. If approved for expedite handling, and depending on the status of your application, you should be notified within seven calendar days.
 - c. This will not expedite the handling of your ITIN package and may result in the full application being returned requiring it to be resubmitted.
 - d. The passport will be mailed to the address on the application.

Note: RTS is updated within seven calendar days if approved for expedite handling.

21.3.4.20
(02-22-2023)
**Referring Cases to the
Taxpayer Advocate
Service (TAS)**

- (1) Per the Taxpayer Bill of Rights (TBOR), taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely.
- (2) Taxpayers have the right to receive assistance from TAS if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels. For additional information, refer to the *Taxpayer Bill of Rights* website and *Taxpayer Advocate Service*.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria (see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (4) **Same day** includes cases that can be resolved in 24 hours, as well as cases where steps can be taken within 24 hours to begin resolving the issue. See also IRM 13.1.7.5, Same Day Resolution by Operations.

Note: For issues pertaining to Manual Refunds, see IRM 21.4.4, Manual Refunds.

- (5) When making a TAS referral, use Form 911, and forward to TAS in accordance with your local procedures. TAS Service Level Agreements (SLAs):
 - a. The National Taxpayer Advocate has reached agreements with the Chief of the Taxpayer Services (TS) Division, Small Business and Self Employed (SB/SE) Division, Tax Exempt and Government Entities (TE/GE), Criminal Investigations (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for the processing of TAS casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements.
 - b. The SLAs are located at **Service Level Agreements (sharepoint.com)**.

The e-911 is an electronic version of the Form 911 and is available through AMS. When completing Form 911, see IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

Note: Include the reason (authority, training, system, tools unavailable) that prevented closing the case during the taxpayer's first point of contact.

- (6) When referring taxpayer accounts to TAS for action, or when a taxpayer requests general information about the Taxpayer Advocate Service, provide (or order) a copy of Pub 1546-EZ, Taxpayer Advocate Service – Your Voice at the IRS. This publication provides an easy reference guide to TAS criteria and contact information nationwide.

21.3.4.20.1
(10-01-2020)
**Low-Income Taxpayer
Clinics (LITCs)**

- (1) FA promotes LITCs by making reasonable space available to accommodate the placement of brochures and posters, of reasonable dimensions, which promote the services offered by LITCs. The Taxpayer First Act (section 1402) allows IRS employees to provide taxpayers with information about the availability of LITCs, locations, contact information and eligibility requirements. Pub 4134, Low Income Taxpayer Clinic List, provides a list of all organizations that are current LTC grant recipients, the type of services offered, the languages served in addition to English, and contact phone numbers.

- (2) LITCs represent low-income individuals in disputes with the IRS, including audits, appeals, collection matters, and federal tax litigation. LITCs can also help taxpayers respond to IRS notices and correct account problems.
- (3) Low-income taxpayers who need assistance in resolving a tax dispute with the IRS may qualify for assistance from an LTC. Similarly, taxpayers who speak English as a second language and need help understanding taxpayer rights and responsibilities may qualify for assistance from an LTC. All services provided by an LTC must be provided at little or low cost. Eligible taxpayers must normally have incomes that do not exceed 250 percent of the poverty guidelines. You can find LTC income eligibility guidelines at *Low Income Taxpayer Clinics* on IRS.gov.
- (4) LITCs usually do not provide tax return preparation assistance so do not refer taxpayers to an LTC for routine tax return preparation. Taxpayers should contact the LTC for specific services provided at that location.
- (5) The LTC program is administered by the Taxpayer Advocate Service. For more information about the LTC Program, see Pub 3319, Low Income Taxpayer Clinics Grant Application Package and Guidelines.

21.3.4.20.2
(10-04-2016)
**Taxpayer Services
Service Level Agreement**

- (1) The NTA has reached an agreement with the Chief of the Taxpayer Services Division that outlines the procedures and responsibilities for the processing of TAS casework when TAS does not have the statutory/delegated authority to effect complete resolution of the taxpayer's problem. The agreement is known as a *Service Level Agreements*.
- (2) For further information see IRM 3.11.154.2.23.1, TAS Service Level Agreement (SLAs).

21.3.4.21
(10-01-2019)
**Combat Zone Exclusion
of Income**

- (1) See the following references for specific guidelines regarding the Combat Zone Exclusion of income:
 - IRM 5.19.10.6.1, Combat Zone Exclusion of Income
 - Pub 3, Armed Forces' Tax Guide
 - IRM 5.19.10.6.2, Combat Zone Qualified Individuals and Areas
 - IRM 5.19.10.6.3, Combat Zone Freeze Code
- (2) If a TAC employee determines that a taxpayer submitting a tax return meets the qualification requirements for Combat Zone Exclusion of Income, advise the taxpayer to write "COMBAT ZONE" **in red** at the top of their income tax return.
- (3) Additional references in regard to Combat Pay are found in IRM 5.19.10.6, Combat Zone Accounts.

21.3.4.21.1
(10-01-2015)
**Killed in Terrorist Action
(KITA)**

- (1) Section 692 of the Code provides for the forgiveness of Federal income tax for certain U.S. military and civilian employees who are killed or die of injuries received because of military or terrorist action.
- (2) See IRM 21.6.6.2.22.2, Killed in Terrorist Action (KITA)/Killed in Action (KIA) and Astronauts Killed in the Line of Duty, for additional information about the KITA program.

21.3.4.22
(10-01-2018)
Whistleblower Office

- (1) The Whistleblower Office within the IRS has the responsibility for the administration of the informant award program under IRC 7623 which authorizes the payment of awards from the proceeds of amounts the government collects because of the information provided by the claimant. Payment of awards under IRC 7623(a) is made at the discretion of the IRS. To be eligible for an award under IRC 7623(b), the amount in dispute (including tax, penalties, interest, additions to tax and additional amounts) must exceed \$2,000,000.00. If the taxpayer is an individual, the individual's gross income must exceed \$200,000.00 for any taxable year at issue.
- (2) TAC employees will follow the procedures outlined in IRM 21.1.3.19, Informant Contacts, if contacted by a potential whistleblower. When an informant requests information on applying for a reward, advise them to complete Form 211, Application for Award for Original Information, and forward to the address on the form. Refer to the *Whistleblower Office*, and Pub 5251, The Whistleblower Claim Process, for more information.

21.3.4.23
(10-02-2024)
Disclosure

- (1) For purposes of identification and to prevent unauthorized disclosures of tax information, you must know with whom you are speaking, complete name and title and the purpose of the contact. It may be necessary to ask the visitor, if they are an individual taxpayer (primary or secondary), a business taxpayer (sole proprietor, partner, or corporate officer), or an authorized third-party. Field Assistance employees are required to use the IAT Disclosure Tool, effective 6/17/2024 to perform required and additional taxpayer authentication, when the IRM requires it. See Exhibit 21.2.2-2, Field Assistance Mandated IAT Tool.
- (2) Employees must adhere to laws governing confidentiality with respect to records and information obtained and shared in the performance of their duties. Under these laws, employees must use the required IAT Disclosure Tool to assist in confirming the following:
 - a. What information is confidential
 - b. The degree of confidentiality
 - c. Who may have access to it
 - d. For what purposes
 - e. How they must account for any release of it

In addition, these laws restrict the types of personal information TAC employees may gather and maintain about individuals and grant individuals the rights to inspect and amend records about themselves.

- (3) These laws are referred to, collectively, as confidentiality statutes. They are composed primarily of certain sections of the Internal Revenue Code (IRC), especially IRC 6103, IRC 6104, and IRC 6110, which deal with the protection and authorized release of information, and IRC 7213, IRC 7213A, and IRC 7431, which specify civil and criminal penalties for unauthorized disclosure and UNAX violations, the Freedom of Information Act (5 U.S.C. 552), and the Privacy Act (5 U.S.C. 552a). These confidentiality statutes balance the competing interests of protecting the public's personal and financial privacy with their ability to review the open and effective administration of their government

Note: Do not confirm or deny any information until authentication is complete.

- (4) For further guidance, see the references below or contact the *Disclosure Reference Page and Help Desk*.
- IRM 21.1.3.2.3, Required Taxpayer Authentication
 - IRM 21.1.3.17.1, Freedom of Information Act (FOIA)
 - IRM 10.10.3.4.1, Identity Verification for TAC Disclosure Guidelines for ITIN Data
 - IRM 10.10.3.4.2, Identity Verification for Virtual Service Delivery (VSD)
 - IRM 10.10.3.4.3, Identity Verification for Letter 5881-C or 5877-C Contacts
 - IRM 10.10.3.3.8, Identity Proofing for Third-Party (Oral Disclosure Consent, (ODC)) Authentication
 - IRM 10.10.3.3.9, Identity Proofing for Third-Party Designee Authentication
 - IRM 10.10.3.3.10, Identity Proofing for Oral Disclosure Consent/Oral TIA (Paperless F8821)
 - IRM 21.6.8, Split Spousal Assessments
 - IRM 21.6.8.3, Disclosing Taxpayer Data providing specific information that may and may not be disclosure to taxpayer when the balance is a year a joint return was filed
 - IRM 5.19.5.4.13, ACS and Disclosure
 - IRM 11.3.2.4.1.1, Disclosure of Collection Activities with Respect to Joint Returns (for disclosing information on Split Spousal Assessments)
 - IRM 25.4, Employee Protection
 - IRM 25.4.1, Potentially Dangerous Taxpayer
 - IRM 25.4.2, Caution Upon Contact Taxpayer
 - IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters when Taxpayer Visiting the TAC
- (5) For non-account contacts, if a taxpayer requests account information and there is no open account issue or a notice has not been issued on the account, then more research is needed to prevent unauthorized disclosure.

Reminder: For same day appointments, TAC employees must review for CAU or PDT indicators on the taxpayer's account, if applicable. See IRM 21.1.3.11, Potentially Dangerous Taxpayer (PDT), Caution Upon Contact (CAU) Indicators or Victim of Domestic Violence (VODV), for guidance.

- (6) For non-account contacts, TAC employees may use their discretion in determining whether they need to check for CAU or PDT indicators on the taxpayer's account. See IRM 21.3.4.5.3, Caution Upon Contact (CAU) Taxpayer, and IRM 21.3.4.5.4, Potentially Dangerous Taxpayer (PDT), for more information.

21.3.4.24
(10-01-2020)

Required Stamps for TAC

- (1) As part of Filing Season Readiness all TACs are required to maintain the following stamps. It is recommended that a minimum of one stamp to every four employees be maintained in each TAC. Stamps must be in one-color, pre-inked and standard office supply size 1/2" x 1-5/8".
- Self Help
 - Reviewed, But Not Audited
 - United States Treasury
 - Void
 - Non-Negotiable

(2) Stamps requiring two-colors, pre-inked and not larger than 1-3/16" x 3-3/16".

- *Received
- *Received With Remittance
- *Proof Of Delivery Only - Not An Official Receipt

Note: The above stamps with the asterisk require certain elements be inscribed on them: The above description, Internal Revenue Service, Month, Day, Year, City, State, and any additional information to identify the specific TAC location. This additional information could include the TAC office building name as part of the stamp which can assist with identifying where the document was received.

(3) If the stamp has an incorrect group number, but the city and state is correct, a replacement stamp is not required. For documents submitted internally and/or routed to the Submission Processing Center, the employee is required to line through and correct the group number on the document. For the taxpayer's or recipient's document, or copy, DO NOT manually alter the stamp in any way.

Note: Manual alteration of any stamp information on the taxpayer's copy of Form 2290, Schedule 1, is not allowed.

(4) Every TAC must have a stamp with the AD's signature for purposes of stamping Alien Clearance Form 2063, U.S. Departing Alien Income Tax Statement, and Form 1040-C, U.S. Departing Alien Income Tax Return. All employees in the TAC share one stamp and keep it in a centralized, locked location. Each area must order a replacement stamp for all the area's TACs when there is a permanent change in the AD position. Stamps do not have to be replaced for acting or detailed directors. Once replaced, obsolete stamps must be destroyed per current guidelines.

Note: This stamp must contain several elements: The script signature of the AD, the signer's title "Area Director", "TS", "Field Assistance", and the area's numerical designation (e.g., "Area 1"). The area should consider the space allowed for the stamp on the current version of the Form 2063, Form 1040-C, and when ordering replacement stamps.

(5) Store all official IRS stamps below in a locked container after each use:

- United States Treasury
- Received
- Received with Remittance
- Proof of Delivery Only - Not An Official Receipt
- Area Director Signature Stamp

A locked container can be a file cabinet, desk drawer or similar metal container secured to the workstation or wall.

Example: You use the "Received" stamp to assist a taxpayer. After assisting the taxpayer, do not leave the stamp on the desk or on top of a file cabinet. Immediately secure the stamp in a locked container. A locked container.

(6) Follow the instructions below for Official IRS Stamps or any other type of sensitive rubber stamps (e.g., signature stamps, wording contains PII/SBU data, or relating to IRS functions, etc.) that need to be destroyed.

- a. Include Form 3210, Document Transmittal, signed by the manager or designee.
- b. Pack the stamps (along with Form 3210) in boxes that are suitable for the shipment, secured and thoroughly sealed.
- c. Ship UPS second day air to:

Internal Revenue Service
5333 Getwell Road
Memphis, TN 38118-0000

#

21.3.4.25
(10-04-2016)
Training

- (1) All FA managers and employees will receive the appropriate technical and procedural training. Training for new ITAS employees will be delivered according to the hiring time frame and workload mix at the TACs. Training for other employee types will be held as needed and within the training budget.
- (2) Training delivery varies based on several factors including efficiency and cost effectiveness. This includes SABA, DVD, Virtual Classroom, Continuing Professional Education (CPE), Self-Directed Learning Modules (SDLM), or classroom.
- (3) To add, correct, or update information in your ITM learning history, notify your GM and refer to the *Employee Resources* SharePoint site on how to complete Form 12201, Enterprise Learning Management System (ELMS) Learning/Teaching History.

21.3.4.25.1
(10-04-2016)
Self-Directed Learning

- (1) In an ongoing effort to increase accuracy and quality of taxpayer services, technical employees (e.g., CSR and ITAS) in TACs will be allowed up to one hour each week for self-directed learning, mini-training sessions, or read time. This hour will be used as directed training time. Activities can include reading SERP alerts, technical or procedural updates, all employee communications, and training modules such as Self-Directed Learning Modules (SDLM). A list of available *SDLMs* can be found on SERP under the Learning tab.
- (2) SDLMs can be accessed through *Integrated Talent Management (ITM)*.
- (3) Managers should be very diligent in their efforts to ensure that employees are given their full hour each week for training and that employees are not called back to work the counter or perform other duties during this training.

21.3.4.25.2
(10-01-2012)
Continuing Professional Education (CPE)

- (1) CPE for technical and administrative personnel provides training on technical and procedural changes made that impact work performed in TACs. CPE topics consist of updates to existing law, new law passed by Congress, and related procedural changes. Topics are determined each year based on various factors such as quality results and employee feedback.
- (2) CPE will usually be delivered by a combination of DVD, IVT, Virtual Classroom and SABA lessons.

21.3.4.26
(10-01-2019)
**Preparer Issues and
Fraud Reporting**

- (3) The most current CPE information for FA is located under the heading **TAC Operations, Training** at the *TS Field Assistance* SharePoint site.

- (1) Refer complaints about paid tax return preparers to the Return Preparer Office (RPO) on Form 14157, Return Preparer Complaint.
- The form is available on *IRS.gov/forms*.
 - Provide the form number and IRS website address to the taxpayer.
 - Taxpayers can complete and print the form online.
 - Completed forms are sent to the address in the form's instructions.
 - If requested, download Form 14157 and provide to the taxpayer.
 - Form 14157 is in scope for FA. If requested, assist the taxpayer with the form.

Note: If mailing for the taxpayer, follow secured mailing procedures using an "official use only" envelope.

- (2) Use Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, if the taxpayer's complaint is about a preparer that altered a tax return without the taxpayer's knowledge or consent in an attempt to obtain improperly inflated refunds or to divert refunds for their own personal benefit. Form 14157, Return Preparer Complaint, AND all required supporting documentation (as referenced in the instructions on the Form 14157-A) is also required to be submitted.

Caution: Do not accept Form 14157-A without the supporting documentation.

- (3) Advise the taxpayer to obtain the supporting documentation as referenced in the instructions on the form and either send the package to the appropriate campus or return to the TAC with the information. If the taxpayer returns to the TAC with the forms and supporting documentation, forward the package to the appropriate campus.
- (4) For additional information:
- IRM 25.24.1.3, Identifying Potential RPM Issues for Telephone Assistors/ Taxpayer Assistance Center (TAC) Assistors
 - IRM 25.24.1.3.1, Telephone/TAC - Existing IDTVA RPM Cases
 - IRM 25.24.1.3.2, Telephone/TAC – Potential RPM Issues are Present - Account Research and Actions
 - IRM 25.24.1.3.3, Complaint Submission - Where to Mail RPM Forms
 - Tax Scams - How to Report Them*
 - How Do You Report Suspected Fraud Activity?*
 - IRS Impersonation Scam Reporting*
 - Tax Scams and Consumer Alerts*

21.3.4.26.1
(12-08-2023)
**Letter 5881-C or 5877-C
Contacts**

- (1) Individuals applying to become IRS e-file providers or active participants in IRS e-file may receive Letter 5881C, E-file Application Program Denial, Letter 5877-C, Removal due to Identity Theft, from Electronic Products and Services Support (EPSS). This letter instructs the applicant to make an appointment at a TAC to validate their identity to continue the e-file application process or remain as a participant. If a customer comes to a TAC with the Letter 5881-C, Letter 5877-C, follow guidance outlined in IRM 10.10.3.4.3, Verification for Letter 5881-C or 5877-C Contacts.

- (2) Upon successfully identity proofing the taxpayer, document the action under "Other Entity Issue" in AMS as a history item with the following information:
 - a. E-file application/E-Services identity proofed.
 - b. Type of identification presented and the last four digits of the ID number from one form of identification.
 - c. Whether they passed or failed disclosure.
 - d. Date the identity proofing was completed.
- (3) Advise the customer to contact the EPSS e-help desk at 866-255-0654 for status of an IRS e-file application. Remind the customer to have the documents used for authentication with them when calling the EPSS e-help desk.
- (4) Direct applicants who have any further questions to the EPSS e-help desk at 866-255-0654 for e-file application status.

21.3.4.27
(10-01-2018)

**Field Assistance Contact
Recording (FACR)**

- (1) Field Assistance Contact Recording is an automated system that records the audio portion of a taxpayer contact and synchronizes it with an employee's computer screen activity. Qmatic Orchestra signals the recording to begin at the start of each contact and turns it off at the appropriate time.
- (2) Recordings begin when an employee calls a taxpayer to their workstation via their standard Qnext application interface. These recordings are stored on the employee's computer in an encrypted folder until requested by the FACR server.
- (3) FACR captures and stores recorded taxpayer contacts indexed by employee name and Standard Employee Identifier (SEID). Contacts are stored for various lengths of time based on business requirements or system limitations.
- (4) See the *Quick Guide* for instructions.
- (5) FACR uses a mathematical formula developed by IRS' Statistics of Income (SOI) office to select a random sample of contacts. The selected statistically reliable sample of recorded contacts are reviewed by quality reviewers in the Joint Operation Center (JOC). The purpose of the review is to determine and measure quality at national and area levels for given product lines such as tax law and accounts.
- (6) A taxpayer may submit a written request for a recording by meeting the criteria outlined in the Freedom of Information Act (FOIA). Refer to IRM 21.1.3.17.1, Freedom of Information Act (FOIA).

21.3.4.27.1
(07-06-2012)

**FACR Taxpayer
Notification**

- (1) Taxpayer notification of FACR will be done via signage. Pub 5004, Your Contact Will Be Recorded - Desktop Sign for Field Assistance Taxpayer Assistance Center, will be posted at the employees' desktop or counter and will be clearly visible to taxpayers sitting or standing at the workstation.
- (2) Taxpayer notification of FACR will be in English and Spanish and will state: "This conversation will be recorded for quality and training purposes. Please notify the IRS representative if you do not wish to be recorded."
- (3) Posted signage is the only notification we will provide taxpayers; employees shall not read or otherwise direct the taxpayer's attention to the signage.

- (4) If an employee is confident that a taxpayer is unable to read the signage, the employee will read the sign to alert the taxpayer that the contact is being recorded.
- (5) If the contact requires the use of Over the Phone Interpreter (OPI) for a language other than Spanish, the employee will read the sign and have OPI interpret it for the taxpayer.

21.3.4.27.2
(10-01-2008)
FACR Opt-Out

- (1) All contacts are recorded unless the taxpayer requests to “Opt-Out”. The “Opt-Out” feature of Qmatic is **only** to be used when a taxpayer requests the recording be stopped.
- (2) If the taxpayer declines to be recorded, the employee will stop the recording and continue with the contact.
- (3) If a representative elects to opt-out of being recorded during a visit, the “opt-out” election is effective for all taxpayers they are representing during that visit.
- (4) Recordings that are stopped using “Opt-Out” cannot be restarted.
- (5) When the recording is reviewed the GM, TM, quality analyst, etc., should be able to clearly hear the taxpayer’s request that the recording be stopped.
- (6) Employees will read Document 12422, Job Aid for Contact Recording, to taxpayers with additional questions about recording. Taxpayers who continue to inquire about the purpose of the recording will be referred to the GM.

21.3.4.27.3
(02-13-2009)
FACR Wrap Up

- (1) FACR has a “Wrap-Up” functionality that allows an employee to stop the audio recording of the contact while the screen recordings continue until the contact is closed on Qnext. This feature will be used after a taxpayer has left the counter and the employee has additional wrap-up work to complete.

Example: Entering data into Account Management Services (AMS), completing a posting voucher, completing an adjustment on IDRS, etc.

- (2) The “Wrap-Up” function can also be used when performing off-counter work that requires tracking via Qmatic and a taxpayer is not present. Please refer to Official Guidance for Qmatic and FAMIS.

21.3.4.27.4
(04-17-2014)
Listening to FACR Contacts

- (1) Employees may listen to recorded contacts that are sent to them from the GM. Employees are encouraged to use headphones for privacy purposes.
- (2) Recorded contacts sent to employees by the manager may be accessed at any computer equipped with FACR software.
- (3) Recordings sent to employees are usually available for 30 days.

21.3.4.28
(03-22-2022)
Identity Theft Issues

- (1) For definitions of identity theft and types of tax related identity theft, see:
 - IRM 25.23.1.3, Identity Theft and the IRS
 - IRM 25.23.1.3.1, Identity Theft in Tax Administration
 - IRM 25.23.1-1, Glossary of Identity Protection Terms and Definitions
 - IRM 25.23.2.9.1.3.1, IP PIN TAC Procedures (TAC Employees Only)
- (2) Identity Theft resources:

- Pub 4524, Security Awareness for Taxpayers
 - Pub 5027, Identity Theft Information for Taxpayers
 - Form 14039, Identity Theft Affidavit
 - Form 14039(SP), Identity Theft Affidavit (Spanish version)
 - Form 14039-B, Identity Theft Affidavit - Business
 - *Privacy, Governmental Liaison, and Disclosure (PGLD)*
 - *Identity Theft Victim Assistance (IDTVA) Hub*
 - *Identity Theft Central*
 - *Federal Trade Commission Identity Theft website*
 - *Social Security website* (search Identity Theft and Your Social Security Number)
 - IRM 1.2.1.17.1, Policy Statement 10–1 (formerly P-25-1), Assisting taxpayers who report they are victims of identity theft
 - IRM 25.23.1, Identity Protection and Victim Assistance - Policy Guidance
 - IRM 25.23.1.7, Taxpayers Who Are Victims of a Data Breach
 - IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing
 - IRM 25.23.9, BMF Identity Theft Processing
- (3) The IRS will track identity theft related incidents using service-wide identity theft indicators on the IMF. See IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators, for more information.
- (4) Taxpayers who have experienced identity theft impacting tax administration will have their returns analyzed to prevent further burden on the victim. Further information on the Action Codes can be found in IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators, and IRM 25.23.9.6, Business Master File (BMF) Identity Theft Tracking Indicators.
- Note:** Field Assistance is only authorized to input the TC 971 with AC 522 on IMF accounts. Field Assistance is NOT authorized to input any ID theft tracking indicators on BMF accounts.
- (5) Examples of the Tax Administration Source Codes for use with TC 971 and AC 522 identity theft account status are in Exhibit 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status (Initial Claim/Suspicion).
- (6) BMF Identity Theft Research: If a business is claiming business identity theft or fabricated EIN's, see IRM 25.23.9.4, Business Master File (BMF) Identity Theft Research (Inquiry Received via Paper or Phones), and IRM 25.23.9.8, Business Master File (BMF) Identity Theft Referrals, for instructions when a BMF case needs to be referred to the BMF IDT Teams.
- (7) If the non-owner of an SSN or ITIN does not have a SSN or ITIN of their own, they may need to apply for an ITIN. See IRM 21.3.4.19, Form W-7 Application For Individual Taxpayer Identification Number (ITIN).

Reminder: Use ITLA if there is any question as to the applicant's eligibility for an ITIN.

21.3.4.28.1
(10-02-2024)
**Tax Return Related
Identity Theft Issues**

- (1) If the taxpayer is about to suffer a financial hardship because of a tax-related identity theft issue, refer to IRM 21.3.4.20, Referring Cases to Taxpayer Advocate Service (TAS).

For identity theft situations meeting TAS criteria 1-4
Refer to IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria. Refer these cases accordingly as outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

- (2) For taxpayers experiencing issues with filing their tax return due to tax related identity theft or taxpayers that want to report tax related identity theft, follow the chart below:

Note: If you have established that the taxpayer is responding to a TPP letter (Letter 4883-C, 5071-C, 5447-C, or 5747-C) or you have determined there are TPP indicators on their account, skip to (3) below and follow the appropriate procedures.

If	And	Then
<p>Taxpayer visits the TAC and files a paper return because they are unable to e-file due to their own or their spouse's SSN being used on another return due to identity theft.</p> <p>Note: These procedures only apply if the taxpayer is submitting their return during the contact.</p>		<ol style="list-style-type: none"> 1. Verify the taxpayer's identity using IRM 21.1.3.2.3, Required Taxpayer Authentication. 2. Advise the taxpayer to file a Form 14039, Identity Theft Affidavit (or police report, if applicable), and attach it to the back of the tax return. 3. Update AMS history with pertinent information that will assist the Identity Theft caseworker with resolving their case, such as verified: <ol style="list-style-type: none"> a. Name b. Current return and/or 14039 addresses c. SSN d. Amount of refund expected e. Current telephone number and best time to call f. State which type of ID was used to validate taxpayer's name, address, and SSN (i.e., work ID, state ID, driver's license) <p>Note: See IRM 21.4.1.5.10, Refund Intercept CC NOREF with Definer "P". There may be situations where an erroneous refund can be stopped. See IRM 25.23.2.4.4.1, IMF Identity Theft-Taxpayer Initiated Allegations of Identity Theft - TC 971 AC 522.</p>

If	And	Then
		<ol style="list-style-type: none"> 4. If you are able to verify taxpayer's name and SSN as stated above, annotate the upper right corner of Form 14039 or the police report IN RED with the following: <ol style="list-style-type: none"> a. Mark "S" if the taxpayer is verified to be the owner of the TIN. b. Leave blank if the taxpayer cannot be verified as the owner of the TIN. 5. Attach the Form 14039 to the back of the tax return. Write "TC 971/522" IN RED on the top left margin of the return and "IDT" IN RED in the top middle margin. 6. Attach the return, with the required documents, to a completed Form 3210 and mail to Submission Processing. 7. Input a TC 971 AC 522 per IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators. For instructions on how to input the TC 971 AC 522 into IDRS, see IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/ Suspicion). 8. Advise the taxpayer per Exhibit 21.3.4-10, What to Advise the Taxpayer Or Employee. 9. If taxpayer is making a payment with the return, see IRM 21.3.4.7.5.2, Transaction Code (TC), for guidance on the appropriate transaction codes to use when posting these payments. 10. Advise taxpayer "How To Report Identity Theft". See Exhibit 21.3.4-9.

If	And	Then
<p>During a taxpayer contact (e.g., request for transcript) IDRS indicates evidence of a return being filed without the taxpayer's knowledge. Taxpayer agrees they may be victim of identity theft.</p>	<p>Taxpayer Has a Filing Requirement</p>	<ol style="list-style-type: none"> 1. Advise the taxpayer how to report identity theft. See Exhibit 21.3.4-9. 2. Input TC 971 AC 522 PNDCLM if appropriate per IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators. For instructions on how to input the TC 971 AC 522 into IDRS, see IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/ Suspicion). 3. Advise the taxpayer that they will need to file a paper return with the Form 14039 (or police report) and either return to the TAC to submit it or mail it to the appropriate SPC. If the taxpayer is mailing the return themselves, request they write "IDT" in the top middle margin of the return. <p>Note: If the taxpayer has a paper return or can file a paper return on the date of their TAC visit, see the first block above for procedures on securing and making annotations on the return, Form 14039 or the police report, if applicable.</p>

If	And	Then
	Taxpayer Has No Filing Requirement	<ol style="list-style-type: none"> 1. Advise the taxpayer how to report identity theft. See Exhibit 21.3.4-9. 2. Advise the taxpayer they can either send the Form 14039 (or police report) to the appropriate campus or they can return to the TAC with the documents. 3. If the taxpayer returns to the TAC or you can secure Form 14039 (or police report) while the taxpayer is in the TAC, forward the documents to the appropriate campus. 4. If the taxpayer chooses to send in the Form 14039 (or police report), follow the procedures in IRM 25.23.2.2.1, Taxpayer Interaction, to determine where the taxpayer should send the information. 5. Input TC 971 AC 522 PNDCLM if appropriate per IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators. For instructions on how to input the TC 971 AC 522 into IDRS, see IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/ Suspicion. 6. Advise the taxpayer per Exhibit 21.3.4-10, What to Advise The Taxpayer or Employee, if you are securing the Form 14039 (or police report) that day. 7. On AMS, record a history of all actions taken.
Taxpayer previously unaware of identity theft until original TAC visit returns to the TAC with the above information to substantiate that identity theft has occurred.	Is submitting a paper return	See the first block in the If/Then chart above for procedures on securing and making annotations on the return and Form 14039 or the police report, if applicable.

If	And	Then
	Is NOT submitting a paper return	<ol style="list-style-type: none"> 1. Secure the Form 14039, or police report, and forward the documents to the appropriate campus. 2. On AMS, document all actions taken.
Taxpayer previously mailed return, due to e-filed return being rejected and now has identity theft issues and substantiating documentation.	If an open control exists	<ol style="list-style-type: none"> 1. Prepare Form e-4442 on AMS to the open control. Follow normal mandatory referral procedures. Attach the substantiating documentation to the Form e-4442. 2. Input TC 971 AC 522 PNDCLM if appropriate per IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators. For instructions on how to input the TC 971 AC 522 into IDRS, see IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/ Suspicion). 3. Advise the taxpayer per Exhibit 21.3.4-10, What To Advise The Taxpayer or Employee.

If	And	Then
	If an open control does not exist	<ol style="list-style-type: none"> 1. Treat case as a mixed entity and follow the procedures in IRM 21.6.2.4.2, Mixed Entity Procedures, to route appropriately. 2. Input TC 971 AC 522 PNDCLM if appropriate per IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related identity Theft - IMF Identity Theft Indicators. For instructions on how to input the TC 971 AC 522 into IDRS, see IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/ Suspicion). 3. Advise the taxpayer per Exhibit 21.3.4-10, What to Advise the Taxpayer or Employee. 4. On AMS, record a history of the actions taken.

- (3) If the taxpayer is coming into the TAC for other tax related identity theft issues, follow the procedures in the table below.

Note: Before authenticating the taxpayer you **must** discuss and promote ID.me option. The IRS requires an ID.me account to access IRS online services. To successfully create an ID.me account, the taxpayer should visit the *IRS ID.me Help Center* website. Ask the taxpayer if they are willing to *use the online option* to verify their identity. If they do not wish to use the online option, proceed with the TPP process.

If	And	Then
Taxpayer returns a debit card that does not belong to them.		See IRM 21.4.3.5.4(3)(e), Returned Refund Check Procedures, for procedures on forwarding Debit Cards. Refer to IRM 3.10.72.5.10(2), Processing Cash and Handling of Currency and Items of Value, for more specific information. Note: If the card is inside a sliced envelope, staple it back together; if card is not inside its original envelope indicate "Loose" on the Form 3210.
Taxpayer returns third-party refund check that does not belong to them.		Refer to IRM 25.25.8.11(4), Centralized Check Process (CCP), for guidance on forwarding these checks for processing.
Taxpayer has received Letter 4883-C, Letter 5071-C, Letter 5447-C, or Letter 5747-C.	Has general questions	<ol style="list-style-type: none"> 1. Explain the letter to the taxpayer per IRM 25.25.6, Taxpayer Protection Program. 2. Offer to assist them in verifying their identity.

If	And	Then
<p>If the taxpayer received a TPP Letter (Letter 4883-C, Letter 5071-C, Letter 5447-C, Letter 5747-C OR account has:</p> <ol style="list-style-type: none"> UPC 126 RC 0 (with or without the letter). TC 971 AC 124 (or 121) on TXMOD (with or without the letter). TC 971 AC 124 (or 121) and no return has posted and an unpostable has been identified as deleted (URC D). TC 971 AC 134 with a TPP indicator TC 971 AC 124 (or 121) and return is currently U126 RC 0. Return posted and there is an unresolved TC 971 AC 129 on the module and the refund is held or not held. <p>Reminder: The taxpayer does not need to have their letter with them to receive assistance.</p>		<ol style="list-style-type: none"> Authenticate the taxpayer's identity per IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. Reminder: After authenticating the taxpayer's identity, go to Step 2 in this section. Based on the results of the authentication, follow the procedures in IRM 25.25.6.5, Responding to the Taxpayer/Case Resolution for Taxpayer Protection Program (TPP), Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to resolve the taxpayer's inquiry.
If a business reports that they have experienced a data breach	Their client, customer, or employee's PII was exposed	Refer to IRM 25.23.1.6, Data Breach - Business Entities Whose Employees or Clients PII was Breached.
If a taxpayer reports they are the victim of a data breach		Refer to IRM 25.23.1.7, Taxpayers who are Victims of a Data Breach.

21.3.4.28.2
(10-01-2020)

(1) Take the following actions to resolve income document identity theft issues:

**Income Document
Related to Identity Theft
Issues**

If	Then
<p>Taxpayer received a tax-related CP 2000 notice AND</p> <p>a. Has never worked for the employer(s) listed or believes they has never worked for the employer(s), OR</p> <p>b. Taxpayer claims to have no knowledge of the issue,</p> <p>AND taxpayer has no connection with the payer of the unreported income; AND taxpayer agrees that they may be the victim of identity theft.</p>	<ol style="list-style-type: none"> 1. Advise the taxpayer how to report identity theft. See Exhibit 21.3.4-9. 2. Assist taxpayer in responding to the notice. 3. Review taxpayer's account to see if any other years may have been affected. 4. Identity theft claims and/or additional information can be accepted from the taxpayer, third party or someone who has power of attorney for the taxpayer (i.e., Form 2848, Power of Attorney and Declaration of Representative. 5. Record a history item on AMS and specifically identify any items on IRPTR that taxpayer believes to be the result of identity theft (e.g., taxpayer is stating they have not worked for (or does not bank with, doesn't have investment income from, etc.) and identify the item from IRP. 6. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion) for instructions on how to input the TC 971 AC 522 into IDRS. <p>Note: Never refer the taxpayer back to the employer/payer if there is any indication of identity theft. See IRM 4.19.3.22.1.26, Identity Theft (IDT) Claims - Overview, for additional information on CP 2000 issues.</p> <p>Note: ITAS employees do not adjust underreporter cases; this reference is for information only.</p>

If	Then
<p>Taxpayer requests their own income documents and one or more does not belong to the taxpayer, and Taxpayer has no connection with the payer of the unreported income, and Taxpayer agrees they may be the victim of identity theft.</p>	<ol style="list-style-type: none"> 1. Follow the procedures in IRM 21.2.3.5.8.4.3, Wage and Income Transcript for Identity Theft, to issue the transcript. 2. Record history item on AMS and specifically identify any items on IRPTR that taxpayer believes to be the result of identity theft (e.g., taxpayer is stating they have not worked for (or does not bank with, does not have investment income from, etc.) and identify the item from IRP. <p>Taxpayer has not filed a return: Taxpayer has a filing requirement:</p> <ol style="list-style-type: none"> 1. Advise the taxpayer how to report identity theft. See Exhibit 21.3.4-9. 2. Advise the taxpayer that they will need to file a paper return (with the Form 14039 (or police report) attached and either return to the TAC to submit it or mail it to the appropriate SPC. If the taxpayer is mailing the return themselves, request they write "IDT" in the top middle margin of the return. For the appropriate Submission Processing address and stop number, see IRM 21.1.7-2, Submission Processing Stop Numbers for Routing Non-Remit Documents. 3. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS. <p>Taxpayer has no filing requirement:</p> <ol style="list-style-type: none"> 1. Advise the taxpayer how to report identity theft. See Exhibit 21.3.4-9. 2. Advise the taxpayer they can send the Form 14039 (or police report) to the appropriate campus, or they can return to the TAC with the information. If the taxpayer returns or you can secure the documents while the taxpayer is in the TAC, forward the documents to the appropriate campus. If the taxpayer chooses to send in the Form 14039 (or police report), follow the procedures in IRM 25.23.2.2.1, Taxpayer Interaction, to determine where the taxpayer should send the information. 3. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS.

If	Then
	<ol style="list-style-type: none"> 4. Advise the taxpayer per Exhibit 21.3.4-10, What to Advise the Taxpayer or Employee, if you are securing the Form 14039 (or police report) that day. 5. Record a history on AMS of the actions taken. <p>If taxpayer brings back the paper return:</p> <ol style="list-style-type: none"> 1. Attach the Form 14039 (or police report) to the return. 2. Write TC 971/AC 522 IN RED on the top left margin of the return. 3. Attach return with the Form 14039 (or police report) to a completed Form 3210 and mail to the appropriate SPC. For the appropriate Submission Processing address and stop number, see IRM 21.1.7-2, Submission Processing Stop Numbers for Routing Non-Remit Documents. 4. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS 5. Advise the taxpayer per Exhibit 21.3.4-10, What To Advise the Taxpayer Or Employee. <p>If taxpayer has already filed their return and wants account to be marked as a victim of identity theft and is submitting the Form 14039 (or police report):</p> <p>If there is an Open Control:</p> <ol style="list-style-type: none"> 1. Secure the Form 14039 (or police report) and follow mandatory referral procedures. 2. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS. 3. Advise the taxpayer per Exhibit 21.3.4-10, What To Advise the Taxpayer Or Employee. 4. Record a history on AMS of the actions taken. Document specific case minor(s) (IPTR document) TP is stating they have not worked for ____ to AMS. <p>If there is no Open Control:</p>

If	Then
	<ol style="list-style-type: none"> 1. Secure the Form 14039 (or police report) and check the account for TC 922 and/or an AUR assessment. If TC 922 or AUR assessment is present, use the DLN of the TC 922 to identify the location of the AUR unit and route the documentation to the Identity Theft Victims Assistance (IDTVA) at that location. 2. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS. 3. Advise the taxpayer per Exhibit 21.3.4-10, What To Advise the Taxpayer Or Employee. 4. Record a history on AMS of the actions taken. Document specific case minor(s) (IPTR document) TP is stating they have not worked for _____ to AMS. <p>If there is no TC 922 or AUR assessment or tax related impact related to the Identity Theft: Follow the procedures in IRM 21.3.4.28.4, Non-Tax Related Identity Theft, under the first If/Then box.</p>
<p>Taxpayer B (borrower) verifies their identity and admits working under a “borrowed” SSN belonging to Taxpayer A (owner of SSN), proves use of the SSN via pay stubs or any other substantiating document (rent receipt, current address is the address on the IRPTR print out) and pay stubs show use of that SSN. Taxpayer B requests IRPTR income documents because they now have (or wants to obtain) an ITIN and “wants to get right with the system.”</p>	<ol style="list-style-type: none"> 1. Follow the procedures in IRM 21.2.3.5.8.4.3, Wage and Income Transcript for Identity Theft, to issue the transcript. 2. If Taxpayer B (borrower) has a filing requirement, advise Taxpayer B (borrower) to complete a tax return and submit it with a W-7 application (if they do not qualify for an SSN and does not already have an ITIN). If Taxpayer B (borrower) has an ITIN, document their AMS history with the actions taken. Document Taxpayer A’s (owner of SSN) AMS history of the actions taken also. A tracking indicator, TC 971, AC 522 will not be input in this instance since the borrower is not the taxpayer.
<p>Taxpayer received a CP 01E, Employment Related Identity Theft, at their address of record (or TC 971 AC 525 is on account) AND has questions or has brought documents to the TAC.</p>	<p>See IRM 25.23.2.8.5, Employment-related Identity Theft – TC 971 AC 525, for guidance.</p>

See IRM 25.23.1-1, Glossary of Identity Protection Terms and Definitions.

21.3.4.28.3
(10-03-2022)

(1) Take the following actions to resolve other tax related identity theft issues:

**Other Tax Related
Identity Theft Issues**

If	Then
Taxpayer is making a payment and there is ID theft involvement (e.g., refund from fraudulent return paid off existing installment agreement, taxpayer makes payment for their current year return after they have filed but before the ID theft issue is resolved).	See IRM 21.3.4.7.5.2, Transaction Code (TC), for guidance on the appropriate TCs to use when posting these payments.
Taxpayer requests a copy of the ID theft return.	There are specific procedures for requesting these transcripts and they cannot be printed for the taxpayer in the TAC. See IRM 25.23.3.2.6.1, Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s), for procedures when taxpayers request copies of the ID theft return.
Taxpayer requests a transcript of their return, but the first return posted is not the taxpayer's because they are the victim of identity theft (whether a TC 971 AC 522 was previously input or not) or is requesting verification of non-filing.	Follow the procedures in IRM 21.2.3.5.8, Transcripts and Identity Theft, for guidance on issuing transcripts with identity theft involvement. If the identity theft issue has not been reported, see IRM 21.3.4.28.1, Tax Return Related Identity Theft Issues. Reminder: See IRM 21.3.4.28.1, Tax Return Related Identity Theft Issues if the taxpayer meets either hardship criteria.

If	Then
<p>Taxpayer received an EIN but did not request it and believes they're the victim of identity theft.</p>	<ol style="list-style-type: none"> 1. Ensure that the person did not apply and does not want the number associated with their name. Most of the situations when taxpayers contact us stating they did not request an EIN are when a third party requested an EIN on the taxpayer's behalf for a legitimate business purpose. Therefore, it is important to determine whether this is the situation which led to the taxpayer contacting us. 2. If a taxpayer indicates that they did not apply for a number they received: Determine that the number was not applied for by a spouse or other family member, a neighborhood club, or an accountant or third party on their behalf (such as a fiscal agent, bank, or executor of a trust). Thorough research and/or direct contact with the taxpayer can usually resolve the situation. Determine if both addresses (the one on the notice and the address of record) are the same. 3. If the addresses are the same, probe further on the above issues. 4. If the addresses are different, determine if taxpayer is aware of the other address. CP 575, Employer Identification Number (EIN) assignment notice, is issued to the address on lines 4/5 on Form SS-4. Therefore, if a third-party designee submitted Form SS-4 with the taxpayer's address, the taxpayer would receive the CP 575 and may not be aware that the third party submitted the Form SS-4 on the taxpayer's behalf. The third party does not receive the CP 575. 5. If taxpayer still indicates they did not apply, complete Form e-4442 to Submission Processing BMF Entity Function per IRM 21.7.13.7.2.2, Cases Forwarded to Submission Processing BMF Entity, requesting the action to "invalidate" the number. Attach statement (signed under penalty of perjury) from the taxpayer that they did not request EIN. Place a history item or note on the account. If using IDRS, place it on ENMOD. The history item or note should indicate "Taxpayer claims EIN not requested". TC 971/AC 522 will not be input. Field Assistance employees are NOT authorized to apply BMF ID theft indicators.

If	Then
<p>Taxpayer has knowledge of another person filing a federal tax return with a stolen SSN.</p> <p>Reminder: If the taxpayer is reporting that someone is filing a return using their SSN, do not have them complete Form 3949-A, Information Referral. See IRM 21.3.4.28.1, Tax Return Related Identity Theft Issues, for guidance on assisting them in reporting they are a victim of identity theft.</p>	<ol style="list-style-type: none"> 1. Advise the taxpayer you will take the information and submit a report for an investigation. 2. Secure Form 3949-A, Information Referral, from the Forms/Pubs Repository. This is an informant referral regarding another's SSN. 3. Request the taxpayer complete the form, assist if needed following the procedures in IRM 21.1.3.19, Informant Contacts. <p>Note: Ensure Section 6 of the form is completed by the informant (taxpayer). Section 6 should not be the information of the IRS employee accepting the form.</p> <ol style="list-style-type: none"> 4. Mail completed form (along with completed Form 3210) to: Internal Revenue Service ICT M/S 31114 3211 S Northpointe Dr Fresno, CA 93725
<p>Taxpayer received an ITIN but did not request it.</p>	<p>Most of the situations when taxpayers contact us stating they did not request an ITIN are when a third party requested an ITIN on the taxpayer's behalf for a legitimate income tax return for income reporting purposes. Therefore, determine that the number was not applied for by a spouse or family member, or an accountant or a certifying acceptance agent on their behalf. If no action was taken on the account, complete the following actions:</p> <ol style="list-style-type: none"> 1. Prepare Form 4442 on AMS to notify Austin ITIN office that ITIN was not requested and request a revoking of the ITIN. 2. Place a history item in AMS such as "Taxpayer claims ITIN not requested". 3. Place a history item in ENMOD that "ITIN NT RQ". This indicates ITIN not requested. <p>Note: If action was taken on the account, prepare an email providing the specifics of the case to your area ITIN program analyst. The area ITIN program analyst will elevate to headquarters for the ITIN program office elevation.</p>

If	Then
<p>Taxpayer states that the Social Security Administration has reduced or stopped their social security benefits based on a tax return filed with the IRS. The taxpayer's income is below the filing requirement and the taxpayer indicates they did not file the return, and this is causing the TP financial harm.</p> <p>Note: If the taxpayer is experiencing a hardship due to any government assistance they are receiving being reduced because of IDT, see the note under IRM 21.3.4.28.1, Tax Return Related Identity Theft Issues, for how to refer the case to TAS.</p>	<p>Complete the following actions:</p> <ol style="list-style-type: none"> 1. Prepare and submit e-911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order). 2. If the taxpayer asks to contact TAS directly, have the taxpayer call 877-777-4778 toll-free, or go to https://www.irs.gov/taxpayer-advocate. 3. Input TC 971 AC 522 UNWORK if appropriate per IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS.
<p>Taxpayer has a balance due ONLY because of an assessment due to identity theft. A levy was issued, and the taxpayer is requesting a release.</p>	<ol style="list-style-type: none"> 1. Verify with the taxpayer that they are the true owner of the SSN (review social security card and picture identification card). 2. Advise the taxpayer how to report identity theft. See Exhibit 21.3.4-9. This exhibit includes instructions for the taxpayer to contact the Social Security Administration to report earnings not belonging to the taxpayer. 3. Secure Form 14039 (or police report) from the taxpayer and complete Form 14394, Identity Theft/Return Preparer Misconduct Case Collection Alert, per IRM 25.23.4.12.1, Collection Activity – Form 14394. Route Form 14039 and Form 14394 to the appropriate IDT Liaison for IDTVA – C – ACS/ACSS per the <i>IDT Liaison Listing</i> on SERP. Note: Do not route to the IDT Liaison for Field Assistance. 4. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS. 5. Advise the taxpayer per Exhibit 21.3.4-10, What To Advise the Taxpayer Or Employee.

If	Then
Taxpayer has a balance due ONLY because of a TC 922 or an AUR assessment due to an underreporter situation with identity theft issues and no levy is issued.	<ol style="list-style-type: none"> 1. Secure the Form 14039 (or police report) and route the documents to the appropriate AUR unit. Use the DLN of the TC 922 to identify the location of the AUR unit and route the Form 14039 (or police report) to the Identity Theft Victims Assistance (IDTVA) at that location. 2. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS. 3. Advise the taxpayer per Exhibit 21.3.4-10, What To Advise the Taxpayer Or Employee. 4. Record a history on AMS of the actions taken.
Taxpayer has a balance due ONLY because of a TC 922 or an AUR assessment due to an underreporter situation with identity theft issues, a levy was issued, and the taxpayer is requesting a release.	<ol style="list-style-type: none"> 1. Verify with the taxpayer that they are the true owner of the SSN (review social security card and picture identification card). 2. Advise the taxpayer how to report identity theft. See Exhibit 21.3.4-9. This exhibit includes instructions for the taxpayer to contact the Social Security Administration to report earnings not belonging to the taxpayer. 3. Secure Form 14039 (or police report) from the taxpayer and complete Form 14394, Identity Theft/Return Preparer Misconduct Case Collection Alert, per IRM 25.23.4.12.1, Collection Activity – Form 14394. Route Form 14039 and Form 14394 to the appropriate IDT Liaison for IDTVA – C – ACS/ACSS per the <i>IDT Liaison Listing</i> on SERP. Note: Do not route to the IDT Liaison for Field Assistance. 4. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion), for instructions on how to input the TC 971 AC 522 into IDRS. 5. Advise the taxpayer per Exhibit 21.3.4-10, What To Advise the Taxpayer Or Employee.
Taxpayer reported tax related identity theft previously and now has a balance due and/or levy on an IRSN.	Verify that a TC 971 AC 501/506 is on the taxpayer's SSN, and the affected tax account shows that the IDT return was processed to the IRSN. Release the levy, update the address on the IRSN to a SC address and add AMS note under the IRSN.

21.3.4.28.4
(10-01-2017)

(1) Take the following actions to resolve non-tax related identity theft issues:

**Non-Tax Related Identity
Theft Issues**

If	Then
Taxpayer indicates their personal identity information was stolen. There is no indication that it was used inappropriately for tax purposes.	<ol style="list-style-type: none"> 1. Refer to IRM 25.23.12.3, Non-Tax Related Identity Theft – Self Identified, for background and guidance. 2. Record a history item on AMS recording any actions taken. <p>Note: If the taxpayer submits a Form 14039, EEFax the Form 14039 per the guidance in IRM 25.23.2.3, Identity Theft Claims - General Guidelines.</p>
Taxpayer states that an email was received from the IRS requesting personal identifying information (e.g., SSN, financial information, etc.).	<p>Advise taxpayer that the IRS does not request sensitive information by email and the taxpayer should not respond to the email received. For additional information, see IRM 21.1.3.23, Scams (Phishing) and Fraudulent Schemes. Also, if the taxpayer still has the email on the computer, it should be forwarded to Phishing@irs.gov (taxpayer should go to IRS.gov key word “phishing” for instructions on forwarding email).</p> <p>Note: Taxpayers may also receive phone calls trying to get their social security numbers, TINs, or other sensitive information as well. However, before applying these procedures to suspicious phone calls, check AMS and IDRS to ensure there are no open issues on the taxpayer’s account as IRS does make outbound calls on some issues. See IRM 21.1.3.24, Calls and Faxes from Return Integrity and Verification Operation (RIVO) to Employers.</p>
Taxpayer requests new or replacement SSN or posted earnings determinations.	Advise taxpayer to contact Social Security Administration at 800-772-1213 or www.SSA.gov
Taxpayer has questions concerning the data security leak with the U.S. Department of Veterans Affairs (VA).	Refer taxpayer to 800-FED-INFO (800-333-4636) or www.firstgov.gov

21.3.4.28.5
(10-01-2017)

**IRS Employee Tax
Related Identity Theft
Issues**

- (1) All IRS employees must identify themselves to the TAC ITAS prior to requesting assistance. The ITAS **must** have managerial approval before proceeding with any type of Personally Identifiable Information (PII) research.

Reminder: Follow the procedures in IRM 21.1.3.8, Inquiries from IRS Employees.

If	Then
Employee is unable to e-file because either the employee's or spouse's SSN has previously been used on another return due to identity theft.	<ol style="list-style-type: none"> 1. Verify that name and SSN(s) on return are correct. 2. Advise employee to report the incident to employee's manager and keep their manager up to date on the situation. 3. Advise employee to contact TIGTA at 800-366-4484 to report the incident. 4. Input a TC 971 AC 522 per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. See IRM 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion) for instructions on how to input the TC 971 AC 522 into IDRS. 5. Advise the employee how to report identity theft. See Exhibit 21.3.4-9, How to Report Identity Theft. Advise the employee to provide their manager with copies of Form 14039 (or police report). 6. Advise employee they will need to file a paper return and either return to the TAC with the required substantiation documentation or mail it to the appropriate SPC.
Employee brings paper return for filing because either their own or spouse's SSN e-file rejected due to identity theft.	Advise the employee per the first If/Then block above. Follow the procedures outlined in IRM 21.3.4.28.1 in the first If/Then block to secure the return and forward it for processing.
Employee indicates their or their spouse's personal identification information (PII) was stolen. There is no indication to date that it was used inappropriately for tax purposes.	<ol style="list-style-type: none"> 1. Advise employee to report the incident to employee's manager and keep their manager up to date on the situation. 2. Advise employee to contact TIGTA at 800-366-4484 to report the incident. 3. Advise the employee how to report identity theft. See Exhibit 21.3.4-9. 4. Advise the employee to provide a copy of the Form 14039 to TIGTA. 5. EEFax the Form 14039 to 855-807-5720. Attach any documentation provided with the Form 14039 when faxing. Enter on the EEFax sheet the number of pages attached and that this is an IRS employee.

Exhibit 21.3.4-1 (10-01-2019)
Qmatic Orchestra Closing Codes

See *Qmatic* page on the FA Insider SharePoint for current year closing code definitions.

Exhibit 21.3.4-2 (02-27-2017)

Form 809 Instructions and Definition of Critical and Noncritical Fields

See *Form 809 and Instructions* for sample and related instructions.

Exhibit 21.3.4-3 (03-17-2017)**Form 3244, Payment Posting Voucher**

The text below indicates which fields must be completed on *Form 3244* and supplements the job aid.

- a. Taxpayer Identification Number (SSN, EIN, ITIN, ATIN).
- b. Master File (MFT) status.
- c. Tax Period (use YYYYMM format).
- d. Plan number (when applicable).
- e. Date payment was received (use MMDDYYYY format).
- f. Complete name and address of taxpayer (DO NOT use name control).
- g. Payment amount to the left of appropriate TC. Enter "0.00" to the left of the TC 570 if there is concern that money may inappropriately refund to the taxpayer.
- h. Designated Payment Code (DPC) is mandatory with TC 640, TC 670, TC 680, TC 690, TC 694, and TC 700. The TC 670 has a small DPC field to the right. The others do not have a DPC field. Write in the mandatory DPC on the line beside TC 640, TC 680, TC 690, TC 694, or TC 700. Refer to the DPC list in IRM 21.3.4.7.5.3, Designated Payment Code (DPC).
- i. Total Payment.
- j. Remarks (used to make comments).
Example: Split Remittance
- k. Prepared by (employee name and unit symbol).

Exhibit 21.3.4-4 (10-02-2015)
RSPCC Scanner Issue Log

The RSPCC Issue Log is available on the Remittance SharePoint site at the following link: *Field Assistance Remittance and Logs*

Exhibit 21.3.4-5 (10-01-2019)**Research and Resolve - IRM Procedures by Topic**

Access the link below for IRM procedures on:

- Account Inquiries
- Identity Theft Inquiries
- Transcript Requests
- Refund Issues
- Examination Inquiries
- Balance Due Resolution
- Other Miscellaneous Topics

FA IRM Reference by Topic

Exhibit 21.3.4-6 (10-27-2016)**Field Assistance Closing Codes – Delinquent Returns**

Return Secured	Transaction Code	TAC Closing Code
Taxable (before prepaid credits)	599	24
Non-Taxable (TC 150 - \$0)	599	21
Unassessable (Bankruptcy)	599	24
Return Compliance Program	599	24
IRC 6020(b) Program Unagreed	599	
Substitute for Return (SFR) Program Unagreed	599	
IRC 6020(b) Program Agreed	599	
SFR Program Agreed	599	
Employee Plans	599	
Exempt Organizations	599	
Employment Tax Adjustment Program (ETAP)	599	
Employment Tax Examination Program (ETE)	599	

Return Previously Filed	Transaction Code	TAC Closing Code
Return Previously Filed	594	22
Filed as spouse on joint return	594	23
IRC 6020(b) Program	594	
SFR Program	594	
Employee Plans Master File (EPMF)	594	

Exhibit 21.3.4-6 (Cont. 1) (10-27-2016)**Field Assistance Closing Codes – Delinquent Returns**

No Return Secured	Transaction Code	TAC Closing Code
Subsidiary Corporation filed under Parent EIN	590	
Not Liable for return (BMF - NMF)	590/591	20
Income below FR (IMF)	590	21
Little or no tax due (P-5-133)	590	20
TP due refund	590	20
6020(b)	590	
SFR	590	
EPMF	590	
6020(b)	591	
SFR	591	
All other cases - no longer liable	591	20

All Other Closing Transactions	Transaction Code	TAC Closing Code
IRC 6020(b)	593-598	
SFR	593-598	
All other cases	593-598	

Exhibit 21.3.4-7 (10-01-2020)**Completing Form 4852, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.****Same Employer - Disaster Returns**

1. From taxpayer's information, complete lines 1 – 4.
 2. From income statement, complete lines 5 and 6.
 3. To compute the wages for line 7(a), ask the taxpayer "Did you receive a raise?"
If the answer is "No":
 - a. Divide the prior year income statement amount by the number of months worked. This will compute the prior year monthly wages.
 - b. Multiply the prior year monthly wages by the number of months worked in the current year for the same employer. This will compute your estimated wages for the current year.
 - If the answer is "Yes":
 - a. Ask "How many months did you work for this employer in the current year?"
 - b. Multiple the hourly wages times the hours worked per week.
 - c. Multiply the weekly hours times 4.3 (4.3 is the average number of weeks in a month. 52 weeks divided by 12 months = 4.3333). This will compute the current year estimated monthly wage.
 - d. Multiply the current year estimated monthly wages by the number of months worked in the current year for the same company. This will compute your estimated wages for the current year.
- See specific instructions on Form 4852.

Different Employer - Disaster Returns

1. Complete lines 1 – 10 using taxpayer oral statements.
 2. Compute the wages for line 7(a); ask the taxpayer to compute the wages for line 7(a), ask the taxpayer "Did you receive a raise?"
 3. Ask "How many months did you work for this employer in the current year?"
 4. Multiple the hourly wages times the hours worked per week.
 5. Multiply the weekly hours times 4.3 (4.3 is the average number of weeks in a month. 52 weeks divided by 12 months = 4.3333). This will compute the current year estimated monthly wage.
 6. Multiply the current year estimated monthly wages by the number of months worked in the current year for the employer. This will compute your estimated wages for the current year.
- See specific instructions on Form 4852.

Computing Social Security and Medicare Taxes Withheld - Disaster Returns

1. Multiply line 7(a) amount subject to employee social security tax times 6.2 percent. Enter this amount on line 7(i)
2. Multiply line 7(a) times 1.45 percent. Enter this amount on line 7(j).
3. Explain on Line 9 how the numbers on line 7 were determined.

Note: Taxpayer must provide a statement on their efforts to obtain income records.

Example:

Ted's computed annual wages were \$13,088.

To compute his social security tax withheld, multiply \$13,088 by 6.2 percent

Exhibit 21.3.4-7 (Cont. 1) (10-01-2020)**Completing Form 4852, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

Example:
$\$13,088 \times 6.2 \text{ percent} = \811
Enter \$811 on Form 4852, Line 7(i)
To compute his Medicare tax withheld, multiply \$13,088 by 1.45 percent
$\$13,088 \times 1.45 \text{ percent} = \190
Enter \$190 on Form 4852, line 7(j)

Computing Federal Income Tax Withheld for the current year - Disaster Returns
<ol style="list-style-type: none"> 1. Use Form 4852, Line 7(a), and Publication 15, (Circular E), Table 7, Annual Payroll Period, to figure federal income tax withheld. 2. Multiply the number of withholding allowances claimed on Form W-4 in the current year by the current year allocation. 3. Subtract this figure from the wages computed on Line 7(a). 4. Multiple percentages in Table 7, Annual Payroll Period, by taxable wages to figure federal income tax withheld.

Example:
Ted had annual wages from his employer of \$13,088. He tells you that he normally fills out Form W-4 with two withholding allowances even though he is single.
To compute his federal income tax withheld, multiply the number of withholding allowances by current year exemption amount.
Reduce his annual wages from line 7(a) by this amount.
Use the resulting amount and Table 7 to find his federal income tax withheld.
$\text{Two (withholding allowances)} \times \$4,000 = \$8,000$
$\$13,088 \text{ minus } \$8,000 = \$5,088$
$\$5,088 \text{ minus } \$2,300 \times 10 \text{ percent} = \$279 \text{ (using Table 7, column "a")}$
Enter \$279 on Form 4852, line 7(f)

Exhibit 21.3.4-8 (11-13-2007)**Departing Alien Determination Table**

Resident Alien	Non-Resident Alien	Taxable Income	No Taxable Income	Returning to US	Not Returning to US	Form 2063	Form 1040-C
X		X		X		X	
X		X			X		X
X			X	X		X	
X			X		X	X	
	X	X		X			X
	X	X			X		X
	X		X	X		X	
	X		X		X	X	

Note: If an alien has taxable income and is vague or indefinite about their plans to return to the United States or is vague or indefinite about the specific date on which they will return, prepare Form 1040-C, U.S. Departing Alien Income Tax Return.

Exhibit 21.3.4-9 (10-02-2024)**How to Report Identity Theft**

How to Report Identity Theft:
Obtain an IRS Form 14039, Identity Theft Affidavit, or Police Report to report the incident to IRS. See IRM 25.23.2.3, Identity Theft Claims - General Guidelines.
Notify the Federal Trade Commission Identity Theft Hotline at 877-438-4338 or <i>IdentityTheft.gov</i> . IRM 25.23.12.2(5), Identity Theft Telephone General Guidance.
Notify one of the three major credit bureaus: 1. Experian: <i>experian.com</i> 888-397-3742 2. Equifax: <i>equifax.com</i> 800-525-6285 3. TransUnion: <i>transunion.com</i> 800-680-7289
Contact the Social Security Administration at <i>www.SSA.gov</i> or 800-772-1213 for Income Document Related Identity Theft Issues only: a. If the taxpayer suspects that someone else is using their SSN for work purposes (e.g., IRP documents, TDS Income Transcript). SSA will review their earnings with the taxpayer to ensure their records are correct. b. The taxpayer may review earnings posted to their record on their Social Security Statement (Form SSA-7005). c. Taxpayer should retain any corrected documents made by SSA in case they are contacted by IRS (e.g., AUR Function).
Contact the applicable state tax agency to see if there are additional steps that should be taken at the state level to report identity theft.

Exhibit 21.3.4-10 (10-04-2016)**What to Advise the Taxpayer or Employee****What to Advise the Taxpayer or Employee:**

Once the taxpayer-initiated tax related identity issue is resolved, the taxpayer will receive their refund (if applicable) and a CP 01, Identity Theft Claim Acknowledgement. See IRM 25.23.2.6.1.1, Systemic Actions Taken After TC 971 AC 501 Placed on Account, for more information.

Note: If case was closed with a TC 971 AC 506, taxpayer will receive either Letter 4310-C or Letter 4674-C.

See IRM 25.23.2.2.3, IDT Case Processing Time Frames, for the appropriate time frame to provide to the taxpayer.

Exhibit 21.3.4-11 (04-12-2018)**ITIN Document Authentication TACs**

TACs that have supporting document authentication trained employees authenticate the following:

- Passport
- National Identification Card
- U.S. Driver's License
- Civil Birth Certificate
- Foreign Driver's License
- U.S. State Identification Card
- Foreign Voter's Registration Card
- U.S. Military Identification Card
- Foreign Military Identification Card
- Visa (U.S.)
- United States Citizenship and Immigration Services (USCIS) Photo Identification

TACs do not authenticate:

- School Records
- Medical Records

By State: *Taxpayer Assistance Center Locations Where In-Person Document Review is Provided*

Exhibit 21.3.4-12 (10-01-2019)**Field Assistance Mandated IAT Tools***IAT Taxpayer Services: Care/Field/TAC Tools*

The IAT Taxpayer Services: Care/Field/TAC Tools page lists the IAT mandated tools and their applicable job aids for FA employees. This information is also available on the *Accounts Adjustments* page on the FA Insider under References. See IRM 21.2.2.4.4.14, Integrated Automation Technologies, for additional information.

Refer to IRM 21.2.2.4.4, IDRS Command Code Usage, for more information on IDRS command codes. An *IDRS Command Code Job Aid* is located on the SERP website under IRM supplements.

Exhibit 21.3.4-13 (02-08-2018)
Accounts Management Flowchart

The AM TAC Flowchart is located on the *Appointment Service Page*.

Exhibit 21.3.4-14 (10-02-2024)**Appointment Timetable**

Issue	Minutes per appointment
Drop-offs: Note: No appointment is required for drop-offs that meet the criteria below. However, if the taxpayer insists on an appointment, schedule 15 minutes.	
Non-Cash Payments (checks or money orders) <ul style="list-style-type: none"> • Single payments only • For multiple payments, see payment section below 	30
Current Year Return Drop off (1040 series only) Note: After October 15, Form 1040 series returns are considered prior year's returns.	30
Form or Publication, available on forms rack	15
Transcripts:	
Transcripts (non-tax purposes) - first year requested.	15
Transcripts (non-tax purposes) - each additional year requested.	Tiered 1-2 Transcripts: 15 minutes 2-5 Transcripts: 30 minutes 5- 8 Transcripts: 45 minutes 8-11 Transcripts: 60 minutes
Wage and income transcripts/W-2/1099 - first year requested.	15
Transcripts - each additional year requested.	Tiered 1-2 Transcripts: 15 minutes 2-5 Transcripts: 30 minutes 5-8 Transcripts: 45 minutes 8-11 Transcripts: 60 minutes
Accounts/Notices:	
Balance due, installment agreements or collection notices (includes federal tax liens and levies).	30
Release of liens and levies - Advise taxpayer they should be willing to wait an additional 30 - 60 minutes after appointment time to receive confirmation of actions taken. Note: No appointments after 3 p.m.	30

Exhibit 21.3.4-14 (Cont. 1) (10-02-2024)**Appointment Timetable**

Issue	Minutes per appointment
If a financial statement needs to be completed: a. Advise the taxpayer to bring in information necessary with them to complete a financial statement. b. Additional time will be added to the installment agreement contact.	30
Notices/Math errors (not including balance due)	45
AUR - CP 2000	45
E-Services (EPSS) e-File Application	30
Identity Theft/Taxpayer Protection Program (TPP)	30
Identify Protection PIN (IP PIN)	30
Refund Inquiries	30
• AdvCTC	15
• EIP	15
BMF return processing and procedures (except for Form 2290)	30
ITIN (available Monday through Friday):	
ITIN authentication (per Form W-7) for one applicant (new and renewal applications)	30
ITIN authentication (per Form W-7) for each additional applicant.	15 minutes for each additional application in the same package
ITIN - ITLA ONLY (questions only - no applications submitted)	30
Form 2290:	
Submission of Form 2290 ONLY if return is completely prepared and ready for submission.	30
Form 2290 if taxpayer needs additional assistance of any kind (e.g., help with an incomplete return).	30
Payments:	
Cash payments (\$10,000 or less)	Tiered \$1 - \$10,000 = 15 minutes \$10,001 - \$20,000 = 30 minutes \$20,001 - \$30,000 = 45 minutes \$30,001 - \$100,000 = 60 minutes \$100,001 and over = 90 minutes

Exhibit 21.3.4-14 (Cont. 2) (10-02-2024)
Appointment Timetable

Issue	Minutes per appointment
Large cash payment (greater than \$10,000)	<p>Tiered</p> <p>\$1 - \$10,000 = 15 minutes</p> <p>\$10,001 - \$20,000 = 30 minutes</p> <p>\$20,001 - \$30,000 = 45 minutes</p> <p>\$30,001 - \$100,000 = 60 minutes</p> <p>\$100,001 and over = 90 minutes</p> <p>Example: \$100,001 = 90 minutes + 15 minutes = 105 minutes.</p> <p>If additional time is needed to process a large cash payment, GM can schedule a back-to-back appointment using the hardship button in FAST for the additional time.</p>
<p>Non-cash payments - multiple checks or money orders.</p> <p>Note: Please include the number of non-cash payments in the "Additional Topic Information" box of the appointment.</p>	5 minutes per three non-cash payments
Tax Law:	
In-scope - IMF tax law	30
In-scope - BMF tax law	30
<p>Prior Year Returns:</p> <p>Note: After October 15, Form 1040 series returns are considered prior year returns.</p>	
Drop-off only, no other issues (confirmed by IDRS research, not taxpayer statement).	15
With balance due and installment agreement needed.	45
With other account issue.	45
With levy release requested.	45
Other Issues:	
Sailing permit	45
Passport - expedited decertification	30

Exhibit 21.3.4-14 (Cont. 3) (10-02-2024)

Appointment Timetable

Issue	Minutes per appointment
<p>If OPI (language interpreter) service is needed, additional time is added.</p> <p>Note: An additional 15 minutes is added to the appointment to call the OPI service and set up the three-way calling. This is a one-time addition regardless of the number of family members assisted.</p>	15

Exhibit 21.3.4-15 (02-20-2020)**Suggested Scripts for When There is No Appointment Available**

If	Then
The customer says they need a face-to-face appointment.	“I am sorry; all appointments at this location are booked, but there is a quick and easy way to get the service you are requesting (such as getting a transcript or making a payment, etc.) online at IRS.gov.”
The customer wants to visit a TAC to apply for an ITIN.	<p>“I am sorry; all appointments at this location are booked. As an alternative, you can submit your application and all original identification documents by mail. Do you need that address?”</p> <p>Or</p> <p>“If you need to have your identification documents authenticated right away, Certified Acceptance Agents also provide this service, although a fee may be charged. You can access a list of CAAs on IRS.gov by typing “CAA” or “Acceptance Agents” in the search engine. Also, there are a limited number of Volunteer Income Tax Assistance sites that offer ITIN authentication. Would you like me to check to see if there is a VITA location near you?”</p> <p>If yes, check the <i>SPEC CAA Sites</i> located on SERP under Who/Where. Provide the name of the VITA CAA partner site, street address and phone number. Advise the taxpayer to call in advance for hours of operations and appointment information. Also, advise the taxpayer to confirm the VITA CAA address since some CAAs serve multiple locations.</p> <p>Caution: The SPEC CAA hours of operations may be limited and can change depending on a volunteer’s availability and may not be the same as the co-located VITA site. Remind the taxpayers of the documentation they need to bring to their appointment.</p>
The customer wants to visit a TAC for a TPP contact.	<p>“I am sorry; all appointments at this location are booked.”</p> <p>Follow procedures in IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) – Non-Taxpayer Protection Program Assistors and IRM 25.23.2.7.2.1, Returns Selected by ID Theft Filters - Taxpayers Visiting the TAC.</p>

Exhibit 21.3.4-15 (Cont. 1) (02-20-2020)

Suggested Scripts for When There is No Appointment Available

If	Then
The customer requests to visit a TAC for an Alien Clearance/Sailing Permit contact.	<p>"I am sorry; all appointments at this location are booked. Are you traveling within two weeks or the next 30 days?"</p> <p>If no, schedule the next available appointment for the taxpayer.</p> <p>If yes, "We will schedule the next available appointment for you. This request will also notify the TAC group manager to contact you to determine whether an earlier/hardship appointment is needed to assist you with obtaining an Alien Clearance (Sailing Permit) Certificate of Compliance. All requests for an Alien Clearance (Sailing Permit) must be made at least two weeks before, but no more than 30 days before your departure from the United States. Do you have a confirmed airline ticket for the expected travel date?"</p> <p>Note: Do not refer the taxpayer to TAS, as a hardship. See IRM 21.3.4.2.4.5.5.3, Alien Clearance (Sailing Permit).</p>

Exhibit 21.3.4-16 (04-12-2018)**Suggested Scripts - When the Appointment Calendar System is Down or Unavailable**

If the Appointment Calendar System goes down or is unavailable, Accounts Management toll-free CSRs follow regular procedures; target the taxpayer's issue and provide over the phone assistance to resolve the issue. If the CSR is unable to help the taxpayer and it is determined that an appointment is needed, use the suggested script below. Do not complete a written referral to request an appointment.

Note: CSRs should wait no longer than three minutes for a return response in FAST before determining the system is experiencing slower than normal response time to complete the request.

If	Then
The taxpayer needs to make an appointment and the system is down.	"I am sorry, we are currently experiencing some technical difficulties and our scheduling system is down at this time. Please call us back at 844-545-5640." Note: Add approximate time system will come back online, if known.
The taxpayer needs to make an appointment, but the FAST application is experiencing slower than normal response times to complete the request.	"I apologize for the delay, but we are currently experiencing slower than normal response times and I am unable to complete your appointment request at this time. Please call us back at 844-545-5640." Note: Add approximate time system will come back online, if known.

Exhibit 21.3.4-17 (06-30-2022)

Suggested Scripts - When Making Appointments - Email Confirmation and Reminders

Script for Email Confirmation - Closing a Call When Requesting an Email Address from Taxpayers.	
Accounts Management CSRs scheduling an appointment in the Field Assistance Scheduling Tool (FAST) must request the taxpayer's email address to receive an email confirmation and/or reminder of their scheduled appointment. Taxpayer may opt out of providing an email address.	
When an email address is provided it:	
<ul style="list-style-type: none"> a. Gives taxpayers an opportunity to confirm that the appointment is scheduled correctly (time, date, location). b. Provides a tangible record of the appointment for future reference. c. Reminds taxpayers of their appointments just prior to the date scheduled, where applicable. 	
The FAST system sends an appointment confirmation/reminder email directly to the taxpayer's personal email account. Advise taxpayers who provide an email address of the following:	
<ul style="list-style-type: none"> 1. A Confirmation email will be sent within 24 hours of when the appointment is made. 2. A Reminder email will be sent within 48 hours prior to scheduled start time. 	
Exception: No appointment reminder is issued if the appointment is created within 72 hours of the scheduled start time.	
Advise the taxpayer of the IRS email address they will see when they receive the appointment confirmation and/or reminder (e.g., CARE Customer Service Appointments irsfast@servicenowservices.com .	
Note: This assists in validating the email is from the Internal Revenue Service.	
Once it is determined that a TAC appointment is required, CSRs must request an email address to send an email confirmation and/or reminder to the taxpayer. CSRs must clearly explain the process.	

If	Then
The taxpayer provides an email address.	<p>"Thank you, you will be receiving an email confirmation and a reminder email from the IRS. You'll receive the first one within 24 hours and the second one 48 hours before your scheduled appointment. We will delete your email address after the date of your appointment."</p> <p>Exception: No appointment reminder is provided if the appointment is created within 72 hours of the scheduled start time.</p>
The taxpayer decides that they do not want to receive an email confirmation.	"Thank you, as a reminder, your appointment at the (name) Taxpayer Assistance Center is scheduled for (when, address) with confirmation number XXXXXX".

