



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.3.10

SEPTEMBER 18, 2024

## EFFECTIVE DATE

(10-01-2024)

## PURPOSE

- (1) This transmits revised IRM 21.3.10, Taxpayer Contacts, Practitioner Priority Service (PPS).

## MATERIAL CHANGES

- (1) IRM 21.3.10.2 - Added new paragraph for Over-The-Phone Services (OPI) with PIN for assistors.
- (2) IRM 21.3.10.3 - Added link to IRM 10.5.4, Incident Management Program and IRM 21.5.1.4.10, Classified Waste.
- (3) IRM 21.3. 10.3.4 - Added RAF fax number and removed information for previously submitted authorization form.
- (4) IRM 21.3.10.4.4.1 - Added link to IRM 21.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821).
- (5) IRM 21.3.10.6 - Corrected CAF fax number.
- (6) IRM 21.3.10.3.2(4) - IPU 24U0560 dated 04-24-2024 - Added additional IRM reference
- (7) IRM 21.3.10.3.4 - IPU 24U0727 dated 06-06-2024 - Updated CAF unit fax number.
- (8) IRM 21.3.10.3.4(1) - IPU 24U0560 dated 04-24-2024 - Added additional IRM reference.
- (9) IRM 21.3.10.3.4(4) - IPU 24U0474 - Added new paragraph to submit all unprocessed or faxed copies of authorization forms to CAF.
- (10) IRM 21.3.10.4.3 - IPU 24U0560 - Removed Disaster transfer number, relocated to IRM 21.3.10.5.
- (11) IRM 21.3.10.4.3(5) - IPU 23U1123 dated 11-24-2023 - Updated processing timeframe for Payment Tracer Referral to Hardcore Payment Tracer Function (HPTF).
- (12) IRM 21.3.10.4.4.1 - IPU 24U0727 dated 06-06-2024 - Updated EPSS Short ID location information.
- (13) IRM 21.3.10.4.4.1 - IPU 24U0474 dated 04-02-2024 - Added new subsection for verifying SOR accounts in SADI console.
- (14) IRM 21.3.10.4.4.1 - IPU 24U0823 dated 07-05-2024 - Added including the SOR ID to AMS comments.
- (15) IRM 21.3.10.5 - IPU 24U0727 dated 06-06-2024 - Updated IF/Then chart.
- (16) IRM 21.3.10.5(3) - IPU 24U0950 dated 08-29-2004 - Updated clarifying procedures for calls handled close to the end of TOD.
- (17) IRM 21.3.10.5(7) - IPU 21U1184 dated 12-15-2023 - Updated the if then chart in box 4 to clarify the practitioner or appointees authority for receiving ES payments or missing returns.
- (18) Various editorial changes throughout - IPU 23U1066 dated 11-02-2023, IPU 24U0474 dated 04-02-2024, and IPU 24U0560 dated 04-24-2024 - Reviewed and updated addresses, IRM references and plain language.

## **EFFECT ON OTHER DOCUMENTS**

IRM 21.3.10, dated September 20, 2024 (effective October 1, 2024), is superseded. This IRM incorporates the following IRM Procedural Updates (IPUs): 23U1066 issued 11/02/2023, 23U1184 issued 12/15/2023, 24U0474 issued 04/02/2024, 24U0560 issued 04/24/2024, 24U0823 dated 07/05/2024, and 24U0950 dated 08/29/2024.

## **AUDIENCE**

Practitioner Priority Service (PPS) telephone response employees in Taxpayer Services (TS), Small Business/Self-Employed (SB/SE), and Tax Exempt/Government Entities (TE/GE).

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21.3.10

Practitioner Priority Service (PPS)

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21.3.10.1  
(10-01-2019)  
**Program Scope and Objectives**

- (1) **Purpose:** 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.
- (2) The IRS will not tolerate discriminatory treatment of taxpayers by its employees in any programs or activities supported by the IRS. No taxpayer should be subject to discrimination in educational programs or activities based on sex, race, color, national origin, disability, reprisal, religion, or age.
- (3) If a taxpayer believes they have been discriminated against on the basis of sex, race, color, national origin (including limited English proficiency), disability, reprisal, religion, or age, advise the taxpayer they can forward an e-mail to *\*EDI.Civil.Rights.Division@irs.gov*, or send a written complaint to: Internal Revenue Service, Office of Equity, Diversity and Inclusion, CRU, 1111 Constitution, NW, Room 2413, Washington, DC 20224. A complaint form can be obtained at <https://www.irs.gov/about-irs/your-civil-rights-are-protected>.
- (4) This IRM covers procedures for the Practitioner Priority Service Toll-Free application.
- (5) **Audience:** The primary users of the IRM are all IRS employees in Business Operating Divisions (BODs) who are in contact with tax professionals by telephone.
- (6) **Policy Owner:** The Director of Accounts Management.
- (7) **Program Owner:** Taxpayer Services (TS), Accounts Management, Policy and Procedures, Business Master File (BMF) .
- (8) **Primary Stakeholders:** The primary stakeholders are Management Officials who rely on accurate data, reports and quality information to ensure there are no gaps in efficiencies.
- (9) **Program Goals:** Program goals for this type of work are included in the Accounts Management Program Letter as well as IRM 1.4.16.24, **Resource Guide for Accounts Management Managers**.

21.3.10.1.1  
(09-19-2017)  
**Background**

- (1) Employees in the Accounts Management (AM) organization provide guidance and assistance to tax professionals by phone and/or forwarding authority information to the appropriate functional area.

21.3.10.1.2  
(09-19-2017)  
**Authority**

- (1) Refer to IRM 1.4.3.37, Authorities for more information.

21.3.10.1.3  
(09-19-2017)  
**Responsibilities**

- (1) IRM 1.1.13.9.4, Accounts Management and IRM 21.1.1, Accounts Management and Compliance Service Overview where additional information can be found. Accounts Management's Policy and Procedures BMF Section has responsibility for information in this IRM. Information is published on a yearly basis.
- (2) The Director of Accounts Management is responsible for policy related to this IRM.
- (3) The Program Manager is responsible for ensuring this IRM is timely submitted to publishing each year.

21.3.10.1.4  
(10-01-2020)

#### Program Controls

- (1) **Program Effectiveness:** Practitioner Priority Service employees determine program effectiveness successfully using the IRM for guidance to perform disclosure and other necessary account actions.
- (2) **Program Controls:** Goals, measures and operating guidelines are listed in the yearly Program Letter. Quality data and guidelines for measurement are referenced in IRM 21.10.1, Embedded Quality (EQ) for Accounts Management, Campus Compliance, Tax Exempt/Government Entities, Return Integrity Verification Operations (RIVO), and Electronic Products and Services Support.

21.3.10.1.5  
(09-19-2017)

#### Acronyms

- (1) For a comprehensive listing of PPS and all IRS acronyms, please refer to the *Acronym Database*.

21.3.10.2  
(09-18-2024)

#### Practitioner Priority Service (PPS) Overview

- (1) Practitioner Priority Service (PPS) is a nationwide toll-free, account-related service for all types of tax practitioners. PPS serves tax practitioners as the first point of contact for assistance regarding account-related issues. There is no requirement for tax practitioners to use this service exclusively. A tax practitioner may be defined as any of the following:

- Attorney
- Certified Public Accountant
- Enrolled Agent
- Enrolled Actuary
- Enrolled Retirement Plan Agent
- Registered Tax Return Preparer
- Reporting Agent
- Third Party Designee

**Reminder:** The above list is not all inclusive and additional probing may be necessary to ensure proper service is provided to all valid caller(s). This also includes employees of a named business (Form 8821) as authorized by the taxpayer.

PPS is limited to tax practitioners (individuals and businesses) who provide tax advice, prepare income tax returns or act on the taxpayer's behalf. This includes, but is not limited to, obtaining transcripts, preparing and filing documents, or corresponding and communicating with the IRS regarding tax matter(s). See paragraph (1) above for the definition of a tax practitioner.

- (2) Tax practitioners may use PPS for their own account and non-account issues. Assist the practitioner after following established disclosure procedures. See IRM 21.1.3.2.3, Required Taxpayer Authentication.
- (3) If a practitioner calls and they are located in a covered disaster area and maintains records for several taxpayers outside the disaster area, see IRM 21.5.6.4.30(2), **-O Freeze** and IRM 21.5.6.4.37(3), **-S Freeze**.
- (4) The primary method for a tax practitioner to contact the IRS regarding client inquiries is through the PPS toll-free number. PPS toll-free incoming calls are routed to one of the designated PPS sites listed below according to the type of account inquiry.

Sites	Type of Inquiry
Brookhaven, NY	Individual Master File (IMF)
Memphis, TN	Individual Master File (IMF)
Philadelphia, PA	Individual Master File (IMF)
Dallas, TX	Individual Master File (IMF)
Austin, TX	Individual Master File (IMF)
Nashville, TN	Individual Master File (IMF)
Pittsburgh, PA	Individual Master File (IMF)
Portland, OR	Individual Master File (IMF)
Fresno, CA	Individual Master File (IMF)
Cincinnati, OH	Business Master File (BMF)
Ogden, UT	Business Master File (BMF)
Oakland, CA	Business Master File (BMF)

The PPS toll-free number is 1-866-860-4259. The lines are available to all tax practitioners with valid power of attorney declarations, tax information authorizations or third-party designee authorizations. If the power of attorney or tax information authorization is not recorded on the Central Authorization File (CAF):

- Valid documentation can be faxed to the toll-free assistor, or
- The taxpayer may provide Oral Disclosure Consent (ODC) to disclose tax information to a tax practitioner in resolving an account-related issue. See IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA, for more information.

The hours of service are weekdays, Monday - Friday, 7:00 a.m. to 7:00 p.m. local time, except for Alaska and Hawaii, which follow Pacific Time.

**Note:** Practitioners calling from Puerto Rico receive service from 8:00 a.m. to 8:00 p.m. local time.

(5) PPS provides the following benefits to tax practitioners:

- Improves overall consistency and quality of taxpayer service
- Provides accessibility into the IRS systems
- Reduces wait time for service

(6) Occasionally assistors may receive a call in a language other than English or Spanish and is unable to complete authentication or obtain oral disclosure consent due to limited (or no) English language skills. PPS may utilize the Over-The-Phone Interpreter (OPI) service while staffing APP 186/187. See IRM 21.1.1.5, Over the Phone Interpreter Service (OPI) Application paragraphs 3-8, for more information on how to use OPI services. When prompted enter PIN listed below per application:

- PPS IMF 9052-77806
- PPS BMF 9052-30025

21.3.10.2.1  
(05-11-2023)

#### PPS Scope of Service

- (1) PPS will assist tax practitioners, as defined in IRM 21.3.10.2(1), Practitioner Priority Service (PPS) Overview.
- (2) *Circular 230* governs the practice of Attorneys, Certified Public Accountants, enrolled agents, and others before the IRS. This document also establishes the rules of engagement for all who represent taxpayers before the IRS. For more information, see *Circular 230*.
- (3) Anyone who prepares or assists in preparing federal tax returns for compensation must have a valid PTIN before preparing returns.
- (4) An account inquiry is a contact relating to a taxpayer's tax account or entity information dealing with the processing of tax returns and corrections of subsequent errors. Account-related issues may or may not be on an open account. You could have account-related issues with no open modules, such as a request for an address change or missing schedules; even some balance due accounts are not currently open on IDRS. For more information regarding open/closed accounts see IRM 21.1.3.3.2, Oral Disclosure Content/Oral TIA (Paperless F8821). For more information regarding address changes, see IRM 3.13.2.4.3, Updating BMF Address or IRM 3.13.5.29 (6), Oral Statement/Telephone Contact Address Change Requirements for IMF accounts.

**Note:** If the authorized third-party requests transcript information verbally, refer to IRM 21.1.3.2.3(8), Required Taxpayer Authentication and for Oral Disclosure Consent (ODC), refer to IRM 21.2.3.5.1(7) , Disclosure Requirements.

- (5) If a call is received via the PPS line and the caller is not a tax practitioner as defined in IRM 21.3.10.2(1), Practitioner Priority Service (PPS) Overview, inform the caller that you are unable to help and direct the caller to the appropriate toll-free number below or to one of the other resources available for customers. Hours of Operation: Monday – Friday, 7:00 a.m. – 7:00 p.m. local time, with the exception of Puerto Rico which is 8:00 a.m. - 8:00 p.m. local time (Alaska and Hawaii follow Pacific Time).
  - IMF (800) 829–1040
  - BMF (800) 829–4933
- (6) When responding to a caller that indicates a third-party authorization is on file, complete the appropriate research. Verify the tax practitioner has authorization for the tax form and period in question. See IRM 21.3.10.3, Authentication and Disclosure Guidelines, and the subsections that follow it for more information on third party authorization. See IRM 21.3.10.3.3, Non-Authorized Third Parties, when you are unable to verify authorization.

21.3.10.2.2  
(09-19-2017)

#### Types of Inquiries

- (1) PPS provides a number of services to tax practitioners, for example:
  - Locating and applying payments
  - Explaining IRS communications, e.g., notices and letters
  - Providing general procedural guidance and time frames

**Note:** Assist tax practitioners with general questions.

  - Providing Form 1099 and Form W-2 information
  - Providing one of the self-help methods to obtain forms and/or publications

**Note:** See IRM 21.3.6.4.1, Ordering Forms and Publications.



- Resolving problems on taxpayer accounts
- Providing transcripts of taxpayer accounts (including income verification) when the tax practitioner is calling in regard to an account-related issue

**Note:** See IRM 21.3.10.4.4, Transcript Requests.

- Verifying EINs verbally and/or in writing via fax or mail
  - a) Tax practitioners and/or reporting agents may use Form 8821, Tax Information Authorization, Form 2848, Power of Attorney and Declaration of Representative, or Form 8655, Reporting Agent Authorization, to validate/verify a taxpayer's Employer Identification Number (EIN).
  - b) EIN validation will be provided verbally and/or in writing via fax or mail by PPS assistants if the practitioner/reporting agent provides a valid authorization.
  - c) If the authorization provides the taxpayer's EIN, name and/or address, two of these three elements must match information on IDRS.
  - d) If the EIN is not provided, the taxpayer's name and complete address must match IDRS exactly before providing the EIN information.

**Caution:** All remaining fields must be complete on the authorization.

PPS toll-free customer service representatives (CSRs) resolve inquiries by taking the appropriate action and providing an accurate response. CSRs will limit the tax practitioner to no more than five (5) clients per call. CSRs will provide complete and accurate information and advise tax practitioners to provide their clients with the appropriate toll-free **non-PPS** customer service number.

21.3.10.3  
(09-18-2024)  
**Authentication and  
Disclosure Guidelines**

- (1) As part of an ongoing effort to combat identity theft, the IRS is requesting some personal information, in addition to the CAF number, from tax professionals. Person(s) requesting tax account information on behalf of a taxpayer must have proper authorization in the form of a valid Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization. For other Third-Party Designations, see IRM 21.3.7.1, Program Scope and Objectives and IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless Form 8821) Program Scope and Objectives. Research the applicable systems (e.g., CAF, IDRS, AMS) to verify that the authorization is on record for each period, year and form requested during the call.

**Note:** After confirming the caller's identity, you may provide a forgotten/lost CAF number to the practitioner. If you are unable to authenticate the caller or if the third-party is calling solely to obtain the CAF number with no client issue, advise the caller that you will mail the CAF number to the POA's address of record. See IRM 21.3.7.3.2, Providing Lost/Forgotten CAF Numbers or IRM 21.1.3.3 Third Party (POA/TIA/F706) Authentication

- (2) See IRM 21.1.3.2.2, Authorized and Unauthorized Disclosures, for information on how to report unauthorized disclosures and IRM 10.5.4, Incident Management Program. Note that Form 10848, Report of Inadvertent Disclosure of Tax and Privacy Act Information is obsolete.
- (3) For additional information, see the following:
  - IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication
  - IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless Form 8821)

- IRM 21.1.3.4, Other Third-Party Inquiries
- IRM 21.3.7.9.2, Authorizations Submitted by Suspended, Disbarred, or Ineligible Third Parties
- IRM 21.1.3.9, Mailing and Faxing Tax Account Information
- IRM 21.3.9.3.2, Review of Form 8655, Reporting Agent Authorization
- IRM 11.3, Disclosure of Official Information
- IRM 11.3.3, Disclosure to Designees and Practitioners
- IRM 21.2.1.56, Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment

Students and law graduates working in a Low-Income Taxpayer Clinic, IRC 7526 or Student Tax Clinic Program (STCP) may represent taxpayers before the IRS under a special appearance authorization issued by the Director, Low Income Taxpayer Clinic Program Office. See IRM 1.2.2.14.18, Authority to Authorize Students and Law Graduates at Low-Income Taxpayer Clinics (LITCs) and Student Tax Clinic Programs (STCPs) to Practice before the Internal Revenue Service, regarding Delegation Order 25-18, (Rev 3), for more information. A student or law graduate receiving a special appearance authorization may, subject to any limitations set forth in the authorization letter, fully represent taxpayers before any IRS office and are eligible to perform any and all acts listed on a properly executed Form 2848. For additional information refer to IRM 21.3.7.8.5, Student Representative.

- (4) When tax practitioners state they are Unenrolled Return Preparers (Level H) or Registered Tax Return Preparers (Level I), see IRM 21.3.10.3.2, Preparer Tax Identification Number (PTIN).
- (5) Generally, a durable power of attorney document does not provide the taxpayer's TIN, address or identify specific tax matters, for additional information refer to IRM 11.3.3.4(5), Distinction Between Disclosure to Designees and the Conference and Practice Requirements. This document is signed by the taxpayer, as principal, by which an individual is appointed as attorney-in-fact to perform certain specified act(s) or kinds of act(s) on behalf of the principal. The attorney-in-fact is authorized to perform any or all acts the taxpayer can perform, including signing the Form 2848 on behalf of the taxpayer unless the taxpayer (as the principal) limits the authorized acts to a specific transaction or transactions. If a tax practitioner calls regarding a general or durable POA, follow these steps:
  - If the caller faxes a copy of a general or durable POA, after performing the authentication process, provide the information requested. Faxed general or durable POAs are a one-time authorization to obtain information during the call. **Do not send these to the CAF Function for processing.** Treat as classified waste after the call is completed. See IRM 21.5.1.4.10, Classified Waste.
  - Advise the durable POA that the form will not be sent to the CAF Function for processing but will be destroyed after the call.
  - If the caller requests the general or durable POA be made permanent on the CAF data base, have the caller fax you the general or durable POA with a completed (signed and dated) Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, naming themselves as the authorized third party. Forward the general or durable POA and the completed Form 2848 or Form 8821 to the CAF Function once the call is completed. Refer to IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821.

A tax practitioner who represents one spouse is entitled to receive return information of that spouse even if they filed a joint return and the other spouse did not authorize the tax practitioner to represent them. However, the tax practitioner cannot resolve separate tax matters of the spouse who did not authorize the tax practitioner to represent him or her.

**Note:** Wage and income transcripts are specific to the individual taxpayer and not to both spouses. IRM 21.2.3.5.1(5), Disclosure Requirements.

21.3.10.3.1  
(10-01-2015)

**Authorized Third Parties**

- (1) The following subsections provide information on specific types of third-party authorizations.

21.3.10.3.1.1  
(06-06-2024)

**Form 2848, Power of Attorney and Declaration of Representative**

- (1) Form 2848, Power of Attorney and Declaration of Representative, includes Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Unenrolled Return Preparers, Registered Tax Return Preparers, Students /Law Graduates, CPAs and Enrolled Retirement Plan Agents.

**Caution:** A PTIN is only required for Unenrolled Return Preparer (level H) and Registered Tax Return Preparer (level I).

- (2) Use the following chart when assisting callers authorized by Form 2848, Power of Attorney and Declaration of Representative:

IF	AND THE FORM	THEN
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation levels A, B, C, G, K, or R	Assist the practitioner.
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation levels D, E, or F	Apologize and refer the caller to the appropriate toll-free line, unless the caller indicates they are a practitioner.

IF	AND THE FORM	THEN
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation level H (Unenrolled Return Preparer)	<ul style="list-style-type: none"> <li>Validate the preparer is eligible to represent the taxpayer by confirming that the practitioner has prepared and signed the return and the return is under Examination. See IRM 21.3.7.5.6 (5)(b) and (c), Unenrolled Return Preparer (Level H) Representative Research, Rejections and Processing for more information.</li> <li>Assist the practitioner if they are eligible.</li> </ul> <p><b>Reminder:</b> Unenrolled Return Preparer (level H) and Registered Return Preparer (level I) must provide a PTIN. See IRM 21.3.10.3.2, Preparer Tax Identification Number (PTIN).</p>
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation level I (Registered Tax Return Preparer)	Per IRM 21.3.7.5.6(2), Unenrolled Return Preparer (Level H) Representative Research Rejections and Processing, level I should be treated as a level H.
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation level K Student Attorney or CPA	Assist the Student Attorney or CPA.
The caller has a Form 2848 processed to CAF database.	Has authorization identifying the powers modified, identified as <b>M</b> in the authorizations.	In order to determine the specifics of the modification made to the authorization, request a faxed copy from the practitioner.

Forward unprocessed faxed copies of the Form 2848, **Power of Attorney and Declaration of Representative**, see IRM 21.1.3.3(9), Third Party (POA/TIA/ F706) Authentication, for additional information.

21.3.10.3.1.2  
(06-06-2024)  
**Form 8821, Tax  
Information  
Authorization**

- (1) Form 8821, Tax Information Authorization, names an individual or a business entity as an appointee.
- (2) Form 8821 may already be processed to the CAF database or the caller may provide the Form 8821 via fax during the call.

- (3) Forward unprocessed faxed copy of the Form 8821, Tax Information Authorization, to the CAF Function. See IRM 21.1.3.3(9), Third Party (POA/TIA/F706) Authentication for additional information.
- (4) If the tax practitioner, as defined in IRM 21.3.10.2.1, **PPS Scope of Service**, is directly assisting the taxpayer with an account related issue, assist the tax practitioner. However, if the caller is not a tax practitioner or reporting agent, refer the caller to:
  - **IMF** - (800) 829-1040 or
  - **BMF** - (800) 829-4933.

21.3.10.3.1.3  
(10-01-2019)  
**Form 8655, Reporting  
Agent Authorization**

- (1) If the caller has a Form 8655, Reporting Agent Authorization, on file and processed to the Reporting Agents File (RAF) or is submitting Form 8655, Reporting Agent Authorization, via fax, assist the Reporting Agent regarding tax deposits and tax information filings to federal, state, and local governments. See IRM 21.3.9, Processing Reporting Agents File Authorizations and IRM 21.3.9.2.2(6), **Authorizations - Form 8655, Reporting Agent Authorization**.

**Note:** It is not necessary to validate the Reporting Agent by performing basic authentication on the callers SSN. See IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655 Reporting Agent Authorization.

- (2) Reporting Agents (RAs) may be granted authority by the taxpayer to obtain information pertaining to Form W-2 series, Form 1099 series information returns, Form 3921 **Exercise of an Incentive Stock Option Under Section 422(b)**, and Form 3922 **Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)** including related civil penalties. See IRM 21.3.9.2.2, Authorizations - Form 8655, Reporting Agent Authorization, and IRM 21.3.9.3.2, Review of Form 8655, Reporting Agent Authorization.
- (3) The authorization for **Form W-2** is made by entering a period no earlier than 2004 on line 18a of Form 8655. The authorization for **Form 1099** is made by entering a period no earlier than 2006 on line 18b of Form 8655. The authorization for **Form 3921** and **Form 3922** is made by entering a period no earlier than 2010 on line 18c of Form 8655.
- (4) To determine the periods for which the caller is authorized, view the Command Code (CC) **RFINKL** screen.
- (5) To determine if the faxed Form 8655 is valid, see IRM 21.3.9.3.2(2), Review of Form 8655, Reporting Agents Authorization.
- (6) Refer to IRM 21.2.3.7, Call Closure Requirements, after assisting the practitioner.
- (7) Forms 8655 must be revision date May 2005 or later.

**Caution:** A substitute Form 8655 is acceptable **only** if there is a 3-digit code in the bottom left corner of the form. See IRM 21.3.9.3.3, Substitute (Non-IRS) Form 8655, Reporting Agent Authorization.

Forward completed unprocessed Forms 8655, **Reporting Agent Authorization**, to the Ogden RAF Fax number 855-214-7523, if applicable.

21.3.10.3.1.4  
(05-13-2019)  
**Third Party Designee**

- (1) Tax practitioners with checkbox authority may use the services of Practitioner Priority Services (PPS); however, third party designees (checkbox) may **not** negotiate on behalf of a taxpayer concerning a compliance issue. For additional information on the authority granted with a checkbox, refer to IRM 21.1.3.3.1, Third Party Designee Authentication.

**Reminder:** Third party designees are entitled to receive transcripts only for the tax periods and MFTs for which they have authority. Also, checkbox authority expires one year from the due date of the return regardless of any extension dates.

**Exception:** The Form 709 (gift tax returns) third party designation checkbox authority expires three years from the due date of the return.

21.3.10.3.2  
(04-24-2024)  
**Preparer Tax Identification Number (PTIN)**

- (1) A Preparer Tax Identification Number (PTIN) is a nine-digit number that begins with a "P" and the first digit is "0".
- (2) A PTIN is required if the individual prepares or assists in preparing tax returns for compensation.

**Note:** You must follow the procedures in IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, to ensure the caller is authorized to receive taxpayer information.

- (3) If the *Circular 230* representative indicates Level H (Unenrolled Return Preparer) or Level I (Registered Tax Return Preparer) a PTIN is required. If a PTIN is provided, validate the preparer is eligible to represent the taxpayer by confirming that the practitioner has prepared and signed the return and the return is under Examination.
- (4) Practitioners may call requesting information needed to complete registering for a PTIN. After following established disclosure procedures, CSR's will assist the practitioner in obtaining the information needed from their own tax account to complete the PTIN registration process. See IRM 21.1.3.3.1(13), Third Party Designee Authentication and IRM 21.1.3.2.3(7), Required Taxpayer Authentication, for more information.

**Reminder:** Electronic Products and Services Support (EPSS) help desks cannot assist tax professionals with account related questions, research and issues.

21.3.10.3.3  
(10-01-2015)  
**Non-Authorized Third Parties**

- (1) **Do not refuse** to speak with a practitioner when you are unable to verify authorization.
- (2) The IRS can still accept information from non-authorized third parties.
- (3) Refer to the following:
  - IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication;
  - IRM 21.1.3.4, Other Third-Party Inquiries; and
  - IRM 21.1.3.9, Mailing and Faxing Tax Account Information.



21.3.10.3.4  
(09-18-2024)  
**Obtaining Faxed  
Authorizations**

- (1) If a Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or Form 8655, Reporting Agent Authorization, is not recorded on CAF and/or RAF, request the tax practitioner to fax the authorization form(s) while on the call.
- If the practitioner “**CAN**,” provide your specific fax number. See IRM 21.1.1.4(9), Communication Skills.
  - If the practitioner “**CANNOT**” and the taxpayer is not available to give oral consent, advise the practitioner to either call the PPS line back when they have the authorization **OR** to fax the authorization directly to the CAF function at 855-214-7522, or the Ogden RAF Fax 855-214-7523. See IRM 21.1.3.3(9), Third-Party (POA/TIA/F706) Authentication, or IRM 21.3.9, Processing Reporting Agents File Authorizations.

**Reminder:** Do not refuse to speak with a practitioner when you are unable to verify authorization. The IRS can still accept information from non-authorized third parties. Refer to IRM 21.3.10.3.3(2) for more information.

- (2) Form 2848 may be used to authorize another third party to speak to a CSR if the box on 5a, Authorized Disclosure to Third Party, is checked. Accept the Form 8821 as valid and provide the requested tax information if the taxpayer signed the Form 2848 authorizing the representative to disclose to another third party. If the Form 2848 is not processed to the CAF database, the delegation authority is still valid if the Form 2848 is presented with the Form 8821. Accept these documents and provide the requested information if all the other essential elements are present, i.e., clear identification of the taxpayer, clear identification of the representative and appointee, and tax matters (see IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821. For more information, see IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, to determine if the caller/representative is an authorized third party.

**Reminder:** BMF accounts require a signature and a title to be listed on Form 2848

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**Note:** Since January 2013, the authorization to disclose to third parties is present on CC CFINK. When you receive a call from a third party and Form 8821 is signed by the authorized representative rather than the taxpayer, CC CFINK research must be done to verify that the representative is authorized to disclose to third parties. If Form 2848 granting this authority is not recorded on CAF, the caller must submit a copy of the valid Form 2848 with Form 8821 before you are allowed to release any information. Refer to IRM 10.5.1.6.9.4, Privacy and Information Protection on Faxing, Electronic Facsimile (E-FAX) privacy policy guidelines.

- (3) As of March 2, 2012, the CAF Function will not process Form 2848 if the submitted form is older than the October 2011 revision. If the third party faxes a prior revision, inform the third party that the Form 2848 submitted cannot be loaded to the CAF database and to resubmit using the October 2011 or later revision. However, you can provide assistance as long as all required essential

elements are present on the Form 2848. You must follow the required authentication probes as outlined in IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication.

**Note:** A PTIN is required for Level H and Level I authorizations only for PPS assistants. See IRM 21.3.10.3.2, Preparer Tax Identification Number (PTIN), for additional information.

- (4) Review all original unprocessed paper or faxed copies of the Form 2848 or Form 8821. Fax the authorization to the CAF Unit at 855-214-7522 as soon as possible, no later than 24 hours after receipt of the form. This includes Form 2848 or Form 8821 where Box 4 Specific Use is checked in which transcripts are being requested. Notate across the top of the form and AMS with "PPS transcript request" as long as all the essential elements are met.

**Exception:** Authorizations submitted for Specific Use power that do not relate to a specific tax period can be marked as classified waste. See line 4 on Form 2848 and Form 8821.

**Note:** It is no longer necessary to ask if the form has been previously submitted in the last 5 business days. Telephone and walk-in assistants will forward all unprocessed forms to the CAF function

- (5) Send any Form 2848 or Form 8821 that is received in PPS to the CAF Unit at 855-214-7522 for processing as soon as possible, but no later than 24 hours if this is the first submission. Telephone and walk-in assistants will forward all unprocessed forms to the CAF function.

**Exception:** Authorizations submitted for Specific Use power that do not relate to a specific tax period can be marked as classified waste. See line 4 on Form 2848 and Form 8821.

- (6) As of January 25, 2021, the CAF function implemented a new system that allows authorizations to be submitted on-line via the Taxpayer Digital Communications Platform. If a third party faxes an authorization with an electronically signed Form 2848 or Form 8821, advise the third party we cannot accept electronically signed authorizations via **Fax or Mail**. The third party can submit Form 2848 or Form 8821 on the TDC Platform which is located at <https://www.irs.gov/tax-professionals>. Provide this web address to the third party and guide them to follow the instructions on how to setup this method of submission. For more information on TDC, refer to IRM 21.3.7.1.4, Taxpayer Digital Communication (TDC) CAF Overview For third party verification purposes, when accepting faxed Form **8821** or Form **2848**, the POA/TIA must have a wet signature. Unprocessed authorization that was submitted through TDC with an electronic signature is not acceptable during phone verification.

- (7) Only certain file types can be uploaded to the TDC system and there is a limitation on the file size. **Acceptable File Types and file size limits;**

- 15MB file size limit
- .pdf, .jpeg, .jpg, .gif file formats



21.3.10.3.5  
(09-19-2017)

**Oral Disclosure Consent (ODC)**

- (1) The taxpayer may provide verbal consent to disclose tax information to a tax practitioner in resolving federal tax-related matters.
- (2) Record the details of the oral disclosure consent (ODC) on IDRS (TXMOD) and/or AMS (Account Management Services) if the taxpayer requests ongoing dialog with the practitioner so that the ODC data is available for any subsequent calls on the same issue.
- (3) For more information on ODC documentation, see IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless Form 8821).

21.3.10.3.6  
(10-01-2019)

**References for Various Authorizations**

- (1) See below for information about various authorizations:
  - Form 2848 or Form 8821 -- IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication
  - Oral Disclosure Consent - Paperless Form 8821 -- IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless Form 8821)
  - IRS e-file Signature Authorization -- IRM 21.1.3.6, e-File PIN's and Form 8453 (U.S. Individual Income Tax Transmittal for an IRS e-file Return)
  - Third Party Designee (checkbox) -- IRM 21.1.3.3.1, Third Party Designee Authentication
  - Form 8655, Reporting Agent Authorization, Payroll Services/Reporting Agent File (RFINK) -- IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655, Reporting Agent Authorization
  - Civil Penalty -- IRM 21.3.7.8.2, Civil Penalty Authorizations
  - Unenrolled Return Preparer (Designation code H or Level H) and Registered Tax Return Preparer (Designation code I or Level I) -- IRM 21.3.7.5.6, Unenrolled Return Preparer (Level H) Representative Research, Rejections and Processing
  - Decedent Accounts -- IRM 11.3.2.4.11, Deceased Individuals and refer to, *Decedent Handout*.
  - Other third-party requests (general information, accepting information, hearing-impaired, relative, balance due, minors) -- IRM 21.1.3.4, Other Third Party Inquiries

21.3.10.4  
(09-13-2016)

**Telephone Procedures and Employee Identification**

- (1) Per the Internal Revenue Service Restructuring and Reform Act of 1998, Section 3705, IRS employees are required to provide their:
  - Name and unique identification (ID) (badge) number or, if the IRS Homeland Security Presidential Directive-12 (HSPD-12) (Smart ID card) is issued, the ten-digit personal identification (PID) during contact by telephone, in person, or in writing, and,
  - Telephone number on all correspondence

**Note:** You must notify the practitioner if a case must be transferred outside Practitioner Priority Service (PPS) for resolution, except when there is a hold on the account. See IRM 21.3.10.4.3, Inquiries, Responses and Time Frames.

- (2) Refer to IRM 21.2.3.7, Call Closure Requirements, after assisting the practitioner.

21.3.10.4.1  
(10-01-2018)  
**Allowable Topics for  
Telephone Discussion**

- (1) Tax practitioners **must** limit their inquiries to account-related issues. Explain that technical (tax law) questions are **not** answered on the PPS line; however, you may provide general procedural guidance and time frame information. See IRM 21.3.10.2, Practitioner Priority Service (PPS) Overview, and IRM 21.1.1.3, Customer Service Representatives (CSR) Duties.

**Note:** If tax practitioners call with questions on their own accounts, verify taxpayer information per IRM 21.1.3.2.3, Required Taxpayer Authentication, before providing any account information or generating transcripts for the practitioner's personal use.

21.3.10.4.2  
(06-06-2019)  
**PPS Telephone Calls**

- (1) The procedures and authorities for PPS calls are the same as for all other toll-free calls unless otherwise addressed in this IRM.

**Note:** This includes the use of all mandated Integrated Automated Technologies (IAT) tools for IMF/BMF Account Phones. See IRM 21.2.2-2, Accounts Management Mandated IAT Tools.

- (2) Follow the steps below when answering a PPS telephone call:

Step	Action
1	<ul style="list-style-type: none"> <li>Provide your title (e.g., Mr., Mrs., Ms., Miss), last name, and ID/badge number, OR your first name or first initial, last name, and ID/badge number or, if the IRS HSPD-12 (Smart ID card) is issued, use your ten-digit PID.</li> </ul> <p><b>Example:</b> "Thank you for calling. This is [first name/initial and last name] or [Ms./Miss/Mr./Mrs. last name]. My ID/badge number or HSPD-12 (Smart ID Card) is XXXXXXXX. How may I help you?"</p>
2	Verify the tax practitioner: <ul style="list-style-type: none"> <li>Meets criteria in IRM 21.3.10.2 Practitioner Priority Service (PPS) Overview and IRM 21.3.10.2.1 PPS Scope of Service</li> <li>Is calling in regard to an account-related issue</li> <li>Has authority for the tax form and period in question</li> </ul> See IRM 21.3.10.3, Authentication and Disclosure Guidelines, for more information on third party authorization.
3	If the inquiry does not involve an account-related issue, refer the caller to the appropriate toll-free number stated in IRM 21.3.10.2.1(5), PPS Scope of Service, or refer the caller to one of the other resources available for customers.
4	If necessary, refer calls per IRM 21.3.5.4.1, When to Prepare a Referral.

Step	Action
5	<p>To close the call:</p> <ul style="list-style-type: none"> <li>• Ensure that all issues have been addressed and that the practitioner has an understanding of the actions taken or being taken.</li> <li>• Provide any educational information (e.g., forms or publications) requested by the practitioner either by ordering or providing the Internet address of where they can be obtained.</li> <li>• Conclude the call courteously and appropriately. Refer to IRM 21.1.1.4(11)(c), Communication Skills.</li> </ul> <p><b>Note:</b> Follow PPS history items procedures and address STAUP, if necessary. See IRM 21.3.10.5(16), Transfers and/or Referrals.</p> <p><b>Reminder:</b> Always provide the practitioner with appropriate time frames, when applicable.</p>

## Additional references:

- IRM 21.5.2, Adjustment Guidelines
- IRM 21.1.1.4, Communication Skills
- IRM 21.1.3.20, Oral Statement Authority
- IRM 21.5.2.4.2, Adjustments with Oral Statement
- IRM 20.1.1.3.6.3, Increase in Oral Statement Ceiling
- IRM 20.1.1.3.6.4, Oral Statement Ceiling Exceeded
- IRM 21.6.1.5.10, Registered Domestic Partners and Community Property Procedures
- IRM 21.1.1.9, TS Accounts Management and Automated Collection Services (ACS) Telephone Customer Satisfaction Survey (CSS)

21.3.10.4.3  
(04-24-2024)  
**Inquiries, Responses  
and Time Frames**

- (1) Send notification to the tax practitioner when a case is sent outside PPS for all types of inquiries, except when a “**hold**” is on an account. In this case, the area to which the case is sent will respond to the practitioner.
- (2) If the practitioner is seeking an adjustment and all of the required account information is provided by the practitioner during the call and the practitioner is authorized, then:
  - a. Provide an immediate verbal response.
  - b. Send a confirmation notice or letter. Advise caller that a letter or notice will be sent within three to four weeks.

For penalty abatement requests, and if the tax practitioner has Form 2848, Power of Attorney and Declaration of Representative, authorization, provide:

- An immediate response, indicating whether penalty abatement was approved or denied
- A written notice, as required, on denials
- Instructions on how to appeal decisions for cases in which the penalty abatement is denied

**Note:** For more information on penalties, see IRM 20.1, Penalty Handbook.

When a penalty abatement request exceeds the oral statement authority limits in IRM 20.1.1.3.1, Unsigned or Oral Requests for Penalty Relief, and the Reasonable Cause Assistant (RCA) indicates a signed, written statement is required, see IRM 20.1.1.3.6.4, Oral Statement Ceiling Exceeded. Advise the tax practitioner to fax you the signed, written statement by the end of the business day; provide your FAX number. If the required documentation is not received at the time of the call, prepare a Personal Inventory Form e-4442 (see IRM 21.3.5.4.2.1.1 , Preparing a Form e-4442/4442) or follow local site procedures.

- (3) For balance due account inquiries, first determine if the account is in Collection status 22 (ACS) or status 26 (RO). See the table below:

If the Balance Due Account...	Then...
Is in Collection status 22 or 26	Follow procedures in IRM 21.3.10.5(7) <b>Transfers and/or Referrals</b> .
Is <b>not</b> in Collection status 22 or 26	For all balance due account inquiries in which a compliance action is required to be taken such as establishing an installment agreement (IA), extension of time to pay, CNC, OIC, or resolving an open TDI, transfer the POA to ACS after researching. Follow procedures in IRM 21.3.10.5(7) <b>Transfers and/or Referrals</b> .  <b>Note:</b> A request for basic account information should be considered an account related issue. Do not transfer callers if the only reason for the call is to request transcripts, correct math errors, locate missing payments or return status.

- (4) For inquiries concerning “**holds**” on accounts, provide an immediate verbal response by following the procedures in IRM 21.5.2.4.8, Notice Suppression.

**Reminder:** Provide no more than an eight-cycle “**hold**” for a Reporting Agent to research and respond to a notice issue. Input fewer cycles if the issue can be resolved in less than eight cycles.

- (5) If the tax practitioner inquiry involves a payment tracer, see the table below:

If the payment...	Then...
Is located during the call	Provide an immediate verbal response.

If the payment...	Then...
Requires extensive research	Refer to Hard Core Payment Tracer function. Follow steps in IRM 21.5.7.4.2, Payment Tracer Referrals to Hardcore Payment Tracer Function (HPTF). Advise the caller that more research is needed and to allow up to 120 calendar days for processing.

- (6) For inquiries about a Form W-2 or Form 94X balance due, see the table below:

If the balance due is for a ...	Then...
Form W-2/94X discrepancy that meets tolerance or oral authority criteria	Provide an immediate verbal response.
Form W-2/94X discrepancy that is subject to Combined Annual Wage Reporting (CAWR)/Federal Unemployment Tax Act (FUTA) procedures	<ol style="list-style-type: none"> <li>1. Advise the tax practitioner to write to the address on the notice for a response, or</li> <li>2. Provide the CAWR fax number so the tax practitioner can send the information directly to CAWR.</li> <li>3. See IRM 4.19.4, CAWR Reconciliation Balancing.</li> </ol>

- (7) For tax law inquiries, see IRM 21.1.1.3, Customer Service Representatives (CSR) Duties, for new tax law procedures.

**Exception:** Assistors staffing the BMF PPS application will not transfer any employment tax issues to Application 25. BMF PPS assistors will answer questions relating to employment tax issues.

- (8) For all other types of PPS inquiries, follow standard CSR procedures, unless otherwise instructed **REMINDER:** For Taxpayer Protection Program (TPP) cases, if it is an open TPP case and not resolved, refer to **IRM 25.25.6.6**, Non-Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers. No transcript can be provided until the case has been resolved.
- (9) For further guidance regarding a specific issue that is not currently mentioned in IRM 21.3.10.3.1.4, Third Party Designee, or IRM 21.3.10.3.4, Obtaining Faxed Authorization, see IRM 21.3.7.8.12, Specific Use Authorizations.

#### 21.3.10.4.4 (04-24-2024) Transcript Requests

- (1) Beginning April 8, 2024, tax professionals calling the Practitioner Priority Service (PPS) line to request TDS transcripts be deposited into their Secure Object Repository (SOR) will need to pass SOR mailbox authentication. See IRM 21.2.3.5.3 Selecting a Delivery Method and 21.3.10.4.4.1, Transcript SADI Authentication for SOR deposit.

(2) There are two types of transcripts, external and internal:

- External: These transcripts are available through a system accessible to the general public, such as account transcripts and return transcripts through TDS. A limit of 30 transcripts per taxpayer may be provided when using TDS.

**Note:** TDS transcripts CANNOT be faxed, they can only be mailed. Authorized representatives having an e-Services SOR mailbox can request the TDS transcript be deposited into their SOR mailbox instead of it being mailed, refer to IRM 21.2.3.4.4, Secure Object Repository (SOR) Mailbox for e- Services Users.

- Internal: These transcripts are available only through a system to which the general public does not have access, for example, TXMOD, RTVUE, and IRPTR prints from IDRS. This list is not all inclusive and could include other types of internal transcripts. Internal transcripts **must** be sanitized before releasing, requests for this type of transcript will also be limited to 10 internal transcripts per taxpayer.

**Caution:** If the transcript request requires both internal and external transcripts, a total of 30 combined transcripts per taxpayer may be provided with a maximum of 10 IDRS internal transcripts per client.

**Reminder:** For Taxpayer Protection Program (TPP) cases, if it is an open TPP case and not resolved, refer to IRM 25.25.6.6, Non-Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers. No transcript can be provided until the case has been resolved.

If the tax practitioner requests a transcript on an open and/or closed account related issue, refer to IRM 21.2.3.5.9.2, IMF Transcript Ordering.

**Note:** If the authorized third-party requests transcript information verbally, refer to IRM 21.1.3.2.3(8), Required Taxpayer Authentication.

**Exception:** If the call is to request the prior year AGI in order to e-file, do not provide the AGI, refer to, IRM 21.2.1.40(8), E-file 1040 Online Filing.

(3) There are several resources available for customers to obtain transcripts:

- a. **Transcript Delivery System (TDS)** - If the practitioner is registered for e-services and a Form 2848 or Form 8821 is recorded on the CAF database, the caller may use TDS.

**Note:** If the caller is not registered for e-services, refer the practitioner to the e-Services page at <https://www.irs.gov/e-services>.

- b. Effective July 1, 2019, the IRS will no longer provide transcripts requested on Form 4506-T, **Request for Transcript of Tax Return**, or Form 4506T-EZ, **Short Form Request for Individual Tax Return Transcript**, to third parties, and the forms will be updated to remove the option for mailing to a third-party.

**Note:** Form 4506-T and Form 4506T-EZ may still be used for Income Verification Express Services (IVES) - IVES is an expedited service with a \$2.00 cost associated with each tax year requested. The IVES processing time frame is 65-72 hours after IRS receipt and these requests are sent electronically to the IVES participants via

Secure Object Repository (SOR). To apply for IVES, the practitioner must register online through e-services and must also complete and submit Form 13803, Income Verification Express Service (IVES) Application. Refer to IRM 3.5.20, Income Verification Express Service (IVES) Requests Processing, for more information.

Transcripts designed for **external** use do not require sanitization. You may provide external use transcripts to any authorized requestor. Managerial approval is not required.

**Note:** Authorized requestors are entitled to information for the years and forms for which they either have a material interest or have been granted third party authorization. See IRM 21.2.3.5, Fulfilling Transcript Requests.

- (4) Transcripts designed for **internal** use require sanitization prior to providing them to a tax practitioner to ensure that inappropriate disclosures are **not** made. Electronically-sanitized transcripts must be provided in lieu of transcripts requiring manual sanitizing unless there is not one to meet the taxpayer's needs or the caller requests a specific type of transcript. If the caller requests more than one type of transcript, honor the caller's request. Follow instructions on the Quick Command Code Tool to sanitize the documents. You **must** review the internal transcript manually to avoid disclosing confidential taxpayer information. A cover letter is not required when using Enterprise Electronic Fax (EEFAX) for transcript requests since EEFAX automatically provides the cover sheet. See IRM 21.2.3.6, Sanitizing IDRS Transcripts, for additional details.

**Note:** For BMF 94X internal transcripts, refer to IRM 21.2.3.5.9.3, Internal IDRS Transcript Processing.

- (5) You **must** review all transcripts thoroughly, including CC MFTRA and CC TXMOD. Managerial approval is not required. However, if you have any concerns, see your lead or manager prior to providing the transcripts to a tax practitioner.
- (6) If the caller requests a specific type of transcript (e.g., CC TXMODA, MFTRA, or ENMOD), provide the sanitized transcript.

**Note:** ENMOD is considered part of the account and if requested, should be provided with the proper authorization form.

**Caution:** If the establishment date does not fall within the years/periods provided on Form 2848 or Form 8821 **do not** provide ENMOD information outside of the authority granted.

- (7) Transcripts that are not electronically sanitized must be manually sanitized and photocopied prior to being released to a caller. Mail the photocopy and destroy the original as classified waste. You must delete any related data that is on the transaction code lines or that may be on the lines following the transactions. For additional guidance, see IRM 21.1.3.9, Mailing and Faxing Tax Account Information, and IRM 21.2.3.6, Sanitizing IDRS Transcripts.

**Exception:** For faxing Internal transcripts, refer to IRM 21.2.3.5.3(3), Selecting a Delivery Method.



- (8) You must provide all pages of the transcript, even if the page is blank. This is to ensure that the caller understands that all the requested information has been provided.
- (9) Requests for internal use transcripts are processed according to guidelines provided in IRM 21.2.3.5.3.3, Internal IDRS Transcripts for All Callers.

**Note:** You are not required to send transcripts to Disclosure for review. For additional guidance, refer to IRM 21.1.3.9, Mailing and Faxing Tax Account Information.

- (10) If the caller **does not** request a specific type of transcript, probe to determine the needs of the caller and the use for the transcript. See IRM 21.2.3.5.2, **Selecting the Type of Transcript**, for additional information. If possible, provide any external use transcript that meets the caller's needs. If the information needed is found only on internal use transcript types, provide the transcript **only** after it has been properly sanitized.

**Note:** If a specific type of transcript is requested and you feel it should not be provided, offer another. If the caller insists, provide the type requested; however, ensure the transcript is properly sanitized, if necessary. See IRM 21.2.3.6, Sanitizing IDRS Transcripts, for additional details.

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**Note:** The SOR does not have a page limitation, however TDS will not allow more than 999 documents to be generated at one time regardless of the delivery method selected.

- (12) If an external user is registered with e-services but does not have access to Transcript Delivery System (TDS), the PPS assistor may order the transcripts and have them delivered to the external user's Secure Object Repository (SOR). See IRM 21.2.3.5, Fulfilling Transcript Requests, for additional information, including alternate delivery methods if you cannot send the transcript to the caller's SOR.

**Reminder:** The e-Services user cannot request a transcript be deposited into another e-Services user's SOR mailbox because that would require a user to disclose their username to another individual. The transcript can only be deposited into the e-Services SOR mailbox belonging to the caller. See IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR deposit.

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- (13) External customers not registered with e-services may not have transcripts delivered to a SOR. Advise the caller of the benefits to registering with



e-services to obtain transcripts through the SOR. For more information and how to register for this self-help tool, refer the practitioner to the e-Services page at <https://www.irs.gov/e-services>.

- (14) **Provide the transcript only to authorized third parties.** Refer to IRM 21.2.3.5, Fulfilling Transcript Requests, for information on full authority. For cases assigned to Examination (Exam) or a revenue officer or revenue agent, provide transcripts to authorized tax practitioners regardless of the current account status.
- (15) If an account is assigned to ACS and the caller requests a payoff amount (verbally or in the form of a payoff calculator) **do not provide**. The caller must contact ACS for this information.

**Note:** Before transferring to ACS, address all non-ACS related account issues including accounts assigned to ACS (status 22). For example, math error adjustment, credit transfer, transcript order, etc. Refer to, IRM 21.3.10.5 Transfers and/or Referrals and IRM 5.19.1.3.2.1.1, ACS Transfer Information, for further guidance.

- (16) If the sole purpose of a call is to obtain the assessment statute expiration date (ASED) or collection statute expiration (CSED) date information **only** and the caller is not requesting any other account-related information, provide the ASED/CSED. However, if the caller requests the ASED/CSED information in writing, send Letter 1692C, **Tax Account Information to Taxpayer**, using the open paragraph to provide the current ASED/CSED information. Advise the caller that the ASED/CSED is subject to change should there be any changes to the account.

**Example:** As of (date of telephone call), the following ASED/CSED information from the return for the above tax period(s) appears on our records. The ASED/CSED date is MM/DD/YYYY.

For more information, see IRM 21.1.3.9, Mailing and Faxing Tax Account Information.

- (17) For Identity Theft cases, see IRM 21.2.3.5.8, Transcripts and Identity Theft.
- (18) If the caller specifically requests an unsanitized transcript, or, if after receipt, calls back and wants to know what was blacked out from the transcript that was sent, advise the caller that information can be requested only through the Freedom of Information Act (FOIA). All FOIA requests must be filed with the Scanning Operation Office in Georgia; see IRM 21.1.3.17.1, Freedom of Information Act.

**Note:** Refer to IRM 11.3.2.6, Methods For Communication of Confidential Information, for authorized disclosure rules about faxing sanitized documents.

- (19) If Transcript Delivery System (TDS) is not available, see IRM 21.2.3.5.9.2(12), IMF Transcript Ordering for IMF account and IRM 21.2.3.5.9.1(11), BMF Transcript Ordering for BMF account resolution.
- (20) For other tax practitioner transcript requests, provide the transcript using normal procedures, i.e., TDS or letter. When using TDS, advise the tax practitioner the transcript will be mailed to the address entered in the recipient field, which can take five to ten calendar days. See the table below:

If the request is for:	Then:
Ten or fewer modules, still active on IDRS	Provide transcripts by mail (TDS) or letter within seven days.
Ten or fewer modules in retention	Provide transcripts by mail (TDS) or letter within two to four weeks.
More than ten modules	Provide up to 30 transcripts per taxpayer. Advise the caller they may order their own transcripts for delivery online using TDS to their mailboxes or secure object repositories (SOR).  <b>Note:</b> If the caller is not registered for e-services, refer the practitioner to the Tax Professional page at <a href="http://www.irs.gov/taxpros">http://www.irs.gov/taxpros</a> .
Income verification for the past five years	Provide transcripts by mail (TDS) or letter within seven days.
Income verification for past ten years	Provide transcripts by mail (TDS), if available. If not available, use IRPTR.

**Note:** PPS assistors may fax internal transcripts to a business location **after normal business hours**. The use of Enterprise Electronic Fax (EEFAX), when available must be used in lieu of manual faxing and a cover sheet is not needed since EEFAX automatically provides the cover sheet.

21.3.10.4.4.1  
(07-05-2024)

#### Transcript SADI Authentication for SOR Deposit

- (1) Practitioner Priority Service (PPS) assistors will access the SADI Administrative Console to verify that the caller's Short ID belongs to the individual/employee authorized on the tax information authorization, Form 2848/8821/8655. The Short ID is a unique 8–10-character, alphanumeric code assigned and stored in Secure Access Digital Identity (SADI). To deliver transcripts to the SOR, the caller must provide the Short ID/Username to the PPS assistor. Once authentication is complete, and the PPS assistor is depositing the transcripts into the SOR, the PPS assistor must enter the Short ID/Username into TDS to deliver the transcripts to the caller's Secure Object Repository (SOR). Also, add the SOR ID provided to AMS notes.

**Caution:** A business name can be listed on Form 8821 however, the SOR must be established under the individual caller. Also, Oral Disclosure Consent (ODC) can be utilized if the established SOR can be validated. IRM 21.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821) for addi-

tional information. The SSN and Name provided during authentication must match the information displayed in the SADI console.

To access the SADI Dashboard, PPS assistors will:

1. Click the URL *SADI Admin : Homepage* **SADI Admin : Home** : Home to connect to the SADI Admin Console, login with PIV Card.
2. Select 'TIN' from a drop-down menu on the Search Feature. No other field should be selected from the drop-down menu.
3. Enter SSN and click search button.
4. Select the account returned by clicking on hyperlink named "View Details".
5. Verify the Short ID/Username, SSN and name of the caller match the representative's information provided during authentication - both the short ID/username and the taxpayer's name are displayed on the same page.
6. Ensure the SADI dashboard status is **ACTIVE**. If not **ACTIVE**, refer the caller to eAuthentication Help Desk number at 888-841-4648 Hours of Operations - Monday thru Friday between the hours of 6:30 AM and 6:00 PM CST.

**Caution:** If the status is not "Active" do not deposit transcripts, nor provide any additional information.

7. If caller indicate they do not know their Short ID/Username, but confirm they have established a SADI account, refer them to the Electronic Products and Services Support (EPSS) e-help Desk at 866-255-0654 Hours of Operation - Monday thru Friday between the hours of 6:30 AM and 6:00 PM CST. Before providing EPSS e-help Desk phone number, advise the caller their Short ID/Username can be found on e-Services Select Your Organization page.

**Note:** No other data may be reviewed or shared with the taxpayer – no other interpretation of the account status or details are included in this process.

- (2) Follow the IF/THEN chart below following the SADI Authentication process above.

If the caller:	Then:
Has verified established SOR	Provide requested transcripts into SOR mailbox.
SOR mailbox does not belong to the caller, possible shared SOR ID/Username	Follow IRM 21.3.10.4.4(12) (Note), Transcript Requests.
States they have not registered for e-services	Follow IRM 21.3.10.4.4(13), Transcript Requests.
Assistor determines the CAF number does not belong to the caller. Possible Fraudulent or Compromised	Follow IRM 21.3.7.5.5.3, How To Report a Compromised or Potentially Compromised CAF Number

**Reminder:** To place the transcript into the authorized representatives e-Services SOR mailbox, follow IRM 21.2.3.5.3.2, TDS Transcripts for IMF and BMF Authorized Representatives.

21.3.10.4.5  
(03-24-2015)  
**Transcript Request  
Messages**

- (1) Effective January 1, 2015, IRS no longer provides transcript requests via Application 185, PPS Transcript Line.

21.3.10.4.6  
(10-01-2015)  
**Commonly Accessed  
Topics**

- (1) The table below lists commonly accessed topics and corresponding links or locations:

Topic	Link/Location
Penalty Handbook	IRM 20.1
Freedom of Information Act	IRM 11.3.13
Tax law	IRM 21.1.1.3, Customer Service Representatives (CSR) Duties , for new tax law procedures. Hours of Operation: Monday – Friday, 7:00 a.m. – 7:00 p.m. local time (Alaska and Hawaii follow Pacific Time). <ul style="list-style-type: none"> <li>IMF Tax Law toll-free line: (800)-829-1040</li> <li>BMF Tax Law toll-free line: (800)-829-4933</li> </ul>
Practice before IRS and POA	<ul style="list-style-type: none"> <li><i>Circular 230</i>, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Enrolled Retirement Plan Agents, and Appraisers before the Internal Revenue Service</li> <li>Pub 216, Conference and Practice Requirements</li> <li>Pub 947, Practice Before the IRS and Power of Attorney</li> </ul>
Form 8821, Tax Information Authorization	Instructions for Form 8821
Form 2848, Power of Attorney and Declaration of Representative	Instructions for Form 2848

21.3.10.5  
(08-29-2024)

**Transfers and/or  
Referrals**

- (1) PPS does not maintain a paper inventory and, therefore, should not receive any correspondence from another area.
- (2) If you are unable to resolve an inquiry on-line, prepare a Form e-4442/Form 4442 AMS (Account Management Services). See IRM 21.3.5.4, Referral Procedures. For tax law inquiries, see IRM 21.1.1.3, Customer Service Representative (CSR) Duties.
- (3) Any telephone call not finalized by close of business (COB) becomes a written referral. Apologize to the caller and explain that more research is needed to answer their question. Offer to prepare a referral and advise the representative of the 30-day timeframe for a response. If the representative does not want to wait 30 days for a response, advise the caller to call back, providing the telephone number and the hours of operations. See IRM 21.3.5.2, What is a Referral, for more instructions. In the event of a building emergency, such as fire alarms, drills or other emergency evacuation, apologize to the representative and request the caller to contact the office later in the day or on the next business day and end the call. All other circumstances must be discussed with your manager..
- (4) See the table below for category, function, and program codes to establish a control base:

Category Code	Function/Program Code	Explanation for Time Usage
PPPI	700-60040	PPS telephone calls or messages worked and closed the same day as received
PPCO	700-60240	Form e-4442/4442 assigned to AM inventory

- (5) For AM PPS calls or issues **outside your level of authority**, transfer the caller to the skilled agent group or the area responsible for the issue following the procedures listed in the paragraphs below.
  - Requests to establish an EIN - refer caller to the **EIN Online Assistant** to obtain an EIN.

**Note:** Even if you are trained on assigning an EIN, refer the caller to the Online EIN Assistant to obtain an EIN.

- (6) AM PPS IMF assistors receiving calls related to BMF that are not trained may transfer the caller to BMF (187), or BMF assistors not trained in IMF may transfer to IMF (186) . PPS applications may transfer the caller to one of the following numbers:
  - IMF AM PPS IUP 1186
  - BMF AM PPS IUP 1187
- (7) As of April 19, 2021, Accounts Management (AM) will no longer be negotiating payments on balance due accounts (can't pay, won't pay, will pay later) or setting demand dates for missing/unfiled returns or placing accounts in currently not collectible (CNC). AM will continue to assist taxpayers and authorized representatives with the actions listed below on accounts that have a

balance due or TDI.

Follow the chart below for the following request:

If	Then
The account contains a <b>Math Error</b>	If substantiated, adjust/correct the account per, IRM <b>21.5.4, General Math Error Procedures</b>
The Practitioner or Appointee requests a <b>STAUP or hold</b> on the account(s)	Place hold on the account per, IRM <b>21.5.2.4.8, Notice Suppression</b> . Exception: Accounts in ST 22/26 see IRM <b>21.5.6.4.39, T - Freeze</b> .
The Practitioner or Appointee requests <b>Penalty Abatement</b>	Use Reasonable Cause Assistant (RCA) for penalty abatement request Per IRM <b>21.2.2.4.5.1, Reasonable Cause Assistant</b> . Exception: Accounts in ST 22 transfer to ACS and ST 26 direct the caller to RO information on notice.
The Practitioner or Appointee has authority for period(s) where there are <b>Missing, Delinquent Return(s) on an open Taxpayer Delinquency Investigation (TDI)</b>	Provide requested missing return(s), ES payment, address to send return, etc. For more information see IRM 21.1.3.3(2) Caution.
The Practitioner or Appointee requests <b>transcripts</b>	Send transcript or provide verbal if requested per, IRM <b>21.1.3.2.3(8), Required Taxpayer Authentication</b> .
The Practitioner or Appointee requests assistance with <b>Payment Tracer, or Misapplied Payment(s)</b>	Perform missing payment research and correct payment(s) on account per, IRM <b>21.5.7.3, Missing Payments Research</b>
The Practitioner or Appointee requests <b>IA status</b>	Provide status of IA (default/current).

If	Then
The Practitioner or Appointee requests to pay full balance now, including accounts in status 60/61/63/64. <b>Exception, accounts in status 22/26.</b>	Provide payoff according to IRM <b>5.19.1.6.2, Can Full Pay Balance Due Now (Payoff)</b> . For taxpayers with an unreversed TC 520 on the module, research the TC 520 closing code and freeze on the account and follow applicable IRMs to address bankruptcy.  <b>Note:</b> Advise the caller there may be other factors that can impact the account balance (e.g., unpaid IA user fee, payment sent in that has not been applied yet, etc.), that are not reflected in the payoff amount.

**Caution:** Callers authorized by Form **8821**, Taxpayer Information Authorization (TIA) and Form **8655**, Reporting Agent File (RAF), Third Party Designee (TPD) and Oral Disclosure Consent (ODC) are not authorized to act on behalf of the taxpayer (including resolving balance due accounts). **Do not transfer Form 8821 or Form 8655, TPD or ODC to ACS. Advise them to have the taxpayer contact ACS.**

(8) If a caller requests to be transferred to ACS, transfer only after probing and determining there are no AM issues to resolve/discuss prior to transferring. PPS CSRs provide guidance and assistance to the following tax professionals:

- Power of Attorney, Form 2848 Representative
- Taxpayer Information Authorization, Form 8821 Appointee (TIA)
- Reporting Agent Authorization Form 8655, Reporting Agent (RA)
- Third Party Designee (TPD)
- Oral Disclosure Consent (ODC)

Form 8821 and Form 8655, TPD and ODC representatives have the authority to receive and inspect tax information related to tax forms/periods granted per the authorization. They can provide information to aid in penalty and reasonable cause resolution. Once a determination is made, the CSR can convey the information to the authorized party.

**Note:** See IRM **21.3.10.3.1.2 Form 8821 Tax Information Authorization**. See IRM **21.3.9.2.2, Authorizations - Form 8655, Reporting Agent Authorization**

Do not provide balance due/payoff amounts for cases in the following status, refer to the chart below:



If	Then
Account(s) in Status (22/26)- Caller agrees to be transferred (advise status 26 agreed callers of the number listed on notice before transferring to ACS)	<ul style="list-style-type: none"> <li>• Transfer to ACS <ul style="list-style-type: none"> <li>• IMF &amp; BMF ACS – IUP 1079</li> </ul> </li> <li>• The payoff amount is the amount the taxpayer would have to pay to satisfy the entire debt. This includes penalties and interest on or before the agreed date with ACS.</li> <li>• Input a history via IDRS or AMS indicating referral to ACS.</li> </ul>
The caller requests balance due/ payoff amount to pay off balance in future regardless of status on account	<ul style="list-style-type: none"> <li>• Transfer the call per specific guidance above.</li> </ul>
Account(s) in Status (22/26/60/61/ 63/64)- Caller does not want to be transferred	<ul style="list-style-type: none"> <li>• Honor the caller's request.</li> <li>• Stress the importance of contacting ACS.</li> <li>• Provide the ACS toll-free number and hours of operation.</li> <li>• Advise the caller of the option to call back through the PPS line and selecting Option 4 for ACS.</li> <li>• Input a history via IDRS or AMS indicating the caller opted not to be transferred.</li> </ul>
Account is in Status 26 (assigned to a Revenue Officer (RO))	<ul style="list-style-type: none"> <li>• Direct the caller to the telephone number on the notice. If the caller insists on speaking with ACS follow chart above.</li> <li>• If the caller does not have the notice, see IRM <b>5.19.1.3.2.4, Revenue Officer (RO) Assignment</b>, for additional information.</li> <li>• Input a history via IDRS or AMS.</li> </ul>

**Note:** ACS hours of operation are Monday - Friday from 8 a.m. to 8 p.m. local time. Alaska and Hawaii use Pacific Time. The ACS toll free numbers are:  
IMF ACS- (800) 829-7650  
BMF ACS- (800) 829-3903



- (9) For cases assigned to **Automated Underreporter** (AUR) and/or the **K-1 Matching program**, refer to IRM 21.3.1.6.52, Status of Individual Master File (IMF) Underreporter Cases and IRM 21.3.1.6.52.1, Responding to Individual Master File (IMF) Underreporter Telephone Inquiries to determine if the case is assigned to AUR before transferring the call to AUR. If the caller does not want to be transferred to AUR, provide the caller with the appropriate AUR toll-free telephone number or give the caller the option of calling back into the PPS line and selecting **AUR**. The transfer numbers are listed below:
- IMF AUR - IUP 1846.
  - BMF AUR Form 1120 - IUP 1827.

**Note:** The AUR toll-free telephone number is (800) 829-8310. AUR hours of operation are Monday - Friday from 7 a.m. to 8 p.m. local time. Alaska and Hawaii use Pacific Time.

- (10) For cases assigned to **Correspondence Examination**, refer to IRM 21.5.10-2 Audit Information Management System (AIMS) Status Code Guide - Campus Exam to determine if case is assigned to Correspondence Exam before transferring the caller directly to Exam. If the caller does not want to be transferred to Exam, give the caller the option of calling back into the PPS line and selecting **EXAM**. The transfer numbers are listed below:
- Taxpayer Services Exam - IUP 1509 - For Primary Business Code (PBC) in the "100" series
  - SB Exam - IUP 1859 - For Primary Business Code (PBC) in the "200" series

**Caution:** Transfers to 1859 are valid only from PPS call sites and will not be published in the Telephone Transfer Guide. Transfers to this number from non -PPS sites are not valid and will result in an **Invalid Transfer** response.

- (11) For cases assigned to **Field Examination**, refer to IRM 21.5.10-1, AIMS Status Code Guide - Field Cases.
- (12) For cases assigned to TE/GE or if the caller requests to be transferred to TE/GE, transfer the caller to the appropriate transfer number per the Telephone Transfer Guide.
- (13) Transfer tax practitioners with **Disaster** questions/issues to the Special Service Line IUP 1098.
- (14) If you receive a **call from a Spanish-speaking individual** and you are unable to complete Disclosure Authentication or to obtain oral disclosure consent due to the caller's limited (or no) English language ability, transfer the caller to the Spanish gate. This follows the specialized product review group (SPRG) definition in IRM 21.10.1.4.1.11, Definition of Spanish Tax Law and Account Calls SPRG.

**Reminder:** Transfer the caller only when you cannot be understood (by all parties) and you cannot understand all parties to obtain the required disclosure authentication or to answer the taxpayer's/representative's question.

**Note:** If an individual is calling in a language other than Spanish and you cannot be understood (by all parties) and you cannot understand all parties to obtain the required disclosure authentication or to answer the taxpayer's/

representative's question, instruct the caller to call back with an interpreter.  
See IRM 21.1.3.4, Other Third-Party Inquiries.

- (15) For international account inquiries, provide the caller with the non-toll-free telephone number: (267) 941-1000.

**Note:** International Taxpayer Customer Service hours of operation are Monday - Friday from 6:00 am. to 11:00 p.m. Eastern Time.

- (16) History items provide an audit trail for actions taken on a taxpayer's account. For more information regarding history items, refer to:

- IRM 21.2.2.4.2.1, IDRS History Items and Account Inquiry;
- IRM 21.1.3.3(3), Third Party (POA/TIA/F706) Authentication; and
- IRM 21.2.2.4.5(10), Account Management Services (AMS).

**Note:** History issue must also be placed on AMS.

**Reminder:** If the module is not active on IDRS (i.e., no CC ENMOD or open CC TXMOD), input CC **MFREQD** to establish a history item.

- (17) Use the table below to create IDRS history items.

If creating a history item for:	Then input:
Paper transfer to another area via Form 4442 <b>Note:</b> When using Form e-4442, a control base is systemically input to IDRS.	H,PPS2 and designated area <b>Example:</b> H,PPS2EXAM.
Paper transfer to a PPS agent via Form 12953, Communication Control	H,PPS and form number <b>Example:</b> H,PPS12953.

If creating a history item for:	Then input:
Telephone transfer to another area	H,PPSX (for transfer), and area to which the call is transferred <b>Example:</b> H,PPSXEXAM. <b>Exception:</b> If the telephone call does not require IDRS or AMS access, a history item is not needed. For example, a practitioner calls PPS BMF Accounts and is calling in regard to an individual taxpayer (provides an SSN), the assistor transfers the call to PPS IMF Accounts.
Telephone referral to another area (providing telephone number to caller)	PPSR (for referral), and area to which the call is referred <b>Example:</b> H,PPSREXAM.

(18) For more information on referrals, see:

- IRM 21.3.5.4.1, When to Prepare a Referral,
- IRM 21.3.5.4.2, How to Prepare a Referral,
- IRM 21.1.3.15, Requests for Specific Employee,
- IRM 21.2.2.4.4.11, IDRS/CFOL Not Available, or
- IRM 21.1.1.4(11), Communication Skills, if the practitioner insists on speaking to a manager.

**Note:** Callers can be referred to the toll-free numbers for certain issues, e.g., Form 706, U.S. Estate Tax Return, Form 709, United States Gift and Generation - Skipping Transfer Tax Return, Form 2290, Heavy Highway Vehicle Use Tax Return.

#### 21.3.10.6 (09-18-2024) Fax Guidelines

(1) Facsimile transmissions (faxes) are considered correspondence and, therefore, are subject to Policy Statement P-21-3 (formerly P-6-12) requirements for timeliness and quality of correspondence under IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.

(2) Faxes are worked in “received date order” using standard correspondence procedures. See IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.

**Exception:** Policy Statement P-21-3 requirements do **not** apply to Form 4506/ Form 4506-T, Request for Copy of Transcript of Tax Return.

(3) For faxes and messages received after 2:00 p.m., local time, the date of receipt is considered to be the following business day, refer to IRM 21.5.1.4.2.4, Received Date - Determination.

- (4) Faxes that are incomplete, illegible, or unusable in any way must be re-searched to the extent possible.
- (5) If the fax is still unusable, destroy as classified waste.
- (6) Fax copies of **POA** s, Forms 2848, and **TIA** s, Forms 8821, received in Practitioner Priority Service (PPS) to the CAF unit at 855-214-7522.
- (7) You must determine if a fax is solicited or unsolicited. To make this determination, check for an open control base. Solicited faxes have an open control base in AM; the fax should be associated with the case. Unsolicited faxes do not have an open AM control base.
- (8) If the unsolicited fax does not include either a **POA**, Form 2848, or **TIA**, Form 8821, treat the fax as incoming correspondence, following the guidelines in IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.
- (9) See the table below to handle unsolicited **POA**, Forms 2848, or **TIA**, Forms 8821, received by fax:

Step	Action
1	Is correspondence attached to the unsolicited <b>POA</b> or <b>TIA</b> ? <ul style="list-style-type: none"> <li>• If <b>yes</b>, follow the procedures for handling unsolicited faxes in IRM 21.3.10.6 (8), Fax Guidelines.</li> <li>• If <b>no</b>, go to Step 2.</li> </ul>
2	Forward to CAF for input.

21.3.10.7  
(09-19-2017)  
**Contact With  
Unauthorized Party**

- (1) If an unauthorized party answers a call back, ask to speak to the authorized person of record. Follow the telephone contact procedures in IRM 21.3.10.4.2, PPS Telephone Calls.
- (2) If the authorized person is unavailable, do not provide account information. You can accept information and answer only general questions.
- (3) Update IDRS by opening and closing a control base with the activity code CB/UNAUTH.

**Example:**

ACTON  
C#,CB/UNAUTH,C,PPXX

**Note:** In lieu of opening an IDRS control base, you may input an AMS history. If you access the account using AMS you must input a AMS history item.

21.3.10.8  
(10-01-2018)  
**Reporting Practitioner  
Misconduct**

- (1) A caller may allege that a practitioner has violated the standards of practice before the IRS.

**Example:** Someone paid an attorney to handle a tax matter and the caller alleges that the attorney failed to provide the services.

- (2) Encourage the person making the complaint to submit a written complaint. If the practitioner is a tax return preparer, the complaint should be made on Form 14157, Complaint: Tax Return Preparer. If the practitioner is not a tax return preparer, the complaint should include the items listed in paragraph (3) below and be sent to the Office of Professional Responsibility (OPR). Explain that the written complaint assists in investigating the misconduct.
- (3) Advise the complainant to include the following information in the complaint:
  - Name, address, and telephone number of the complainant
  - Name and address of the practitioner
  - Type of practitioner, e.g., Attorney, CPA, Enrolled Agent
  - A summary of the suspected/alleged misconduct that provides as much detail as possible regarding the conduct in question and why the complaint is being filed
- (4) A complaint for OPR to investigate may be:
  - Faxed to (855) 814-1722 or,
  - Mailed to:  
Office of Professional Responsibility  
SE:OPR, Room 7238  
1111 Constitution Ave. NW  
Washington, DC 20224
- (5) If the practitioner is a tax return preparer, refer the taxpayer to Form 14157, Complaint: Tax Return Preparer. If the taxpayer is alleging that the preparer filed a return or altered a return without the taxpayer's knowledge or consent in an attempt to obtain improperly inflated refunds or to divert refunds for the own personal benefit, also advise the taxpayer to complete Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit.
- (6) A caller may be unwilling to provide a written statement for reasons such as fear of reprisal, a lack of proficiency in English, or poor health.
- (7) If a caller seems unwilling to write a complaint, remind the caller that a written statement is helpful. Then, if the caller is determined not to provide a statement:
  - Ask the caller for the information listed on the Form 14157, Complaint: Tax Return Preparer.
  - Inform the caller that this information will be directed to the proper IRS personnel for further evaluation.
  - Request a final time that the caller write directly to the OPR, even if this cannot be done immediately.
- (8) You may receive "**informant**" calls from practitioners who wish to "**report**" or "**turn in**" other practitioners whom they suspect of having "**poor practices**." For more information, refer to IRM 21.1.3.19, Informant Contacts.
- (9) Consult your Practitioner Priority Service PPS manager about the information obtained during the telephone call.
- (10) Once the information is determined credible, prepare and send a written report (Form 8484, Report of Suspected Practitioner Misconduct) to the OPR. See paragraph (4) above for the OPR address.

21.3.10.8.1  
(10-01-2015)  
**PPS Employee  
Complaints**

- (1) In rare cases, a PPS employee may suspect that a practitioner has violated standards of practice in the practitioner's use of PPS.
- (2) These cases may include situations in which practitioners:
  - Knowingly give false information to a PPS assistor regarding an account
  - Attempt to influence a PPS CSR through false accusations or promises of an improper benefit

**Note:** Refer to Form 8484, Suspected Practitioner Misconduct Report for the Office of Professional Responsibility.

**Example:** A practitioner attempts to influence an assistor by threatening to report the assistor for misconduct unless favorable action is taken for the practitioner's client.

- (3) Consult a PPS manager before reporting the case to OPR.

21.3.10.9  
(10-01-2018)  
**PPS and Taxpayer  
Advocate Service (TAS)  
Criteria**

- (1) The IRS adopted the Taxpayer Bill of Rights in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- (2) Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.
- (3) Refer callers to TAS when the contact meets TAS criteria. See IRM 13.1.7, **Taxpayer Advocate Service (TAS) Case Criteria**. If a PPS case meets Taxpayer Advocate Service (TAS) criteria and you are unable to resolve the issue within 24 hours (or to take steps within 24 hours to begin resolving), prepare Form e-911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), via AMS (or Form 911 if AMS is not available) and refer to TAS. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for complete information on TAS criteria and Accounts Management guidelines.

21.3.10.10  
(02-13-2014)  
**Emergency Procedures**

- (1) Refer to IRM 21.1.3.10, Safety and Security Overview. This IRM provides employee guidance on the following:
  - IRM 21.1.3.10.1, Personal Safety
  - IRM 21.1.3.10.2, Bribery Attempts
  - IRM 21.1.3.10.3, Assault/Threat Incidents/Abusive Caller
  - IRM 21.1.3.10.4, Reporting Assault/Threat Incidents
  - IRM 21.1.3.10.5, Written Assault/Threat Reports
  - IRM 21.1.3.10.6, Significant Incidents
  - IRM 21.1.3.10.7, Bomb Threats
  - IRM 21.1.3.10.8, Suspicious Packages and Letters
  - IRM 21.1.3.10.9, Other Incidents to Report to TIGTA