



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.3.11

DECEMBER 6, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits revised IRM 21.3.11, Taxpayer Contacts, Information Returns Reporting Procedures.

MATERIAL CHANGES

- (1) IRM 21.3.11.1.1 Background - In (3), removed Foreign Account Tax Compliance Act (FATCA) online registration bullet and updated title of Form 8508.
- (2) IRM 21.3.11.1.2 Authority - In (1), removed IRC 301.6011 (C)(1), Low volume filers/250 Threshold, and added Treasury Decision 9972 bullets due to final regulations implementing changes to the e-filing requirements made by the Taxpayer First Act.
- (3) IRM 21.3.11.1.5 Program Management and Review - Updated content in (2) and (4) to match programs in EHSS.
- (4) IRM 21.3.11.1.7 Terms and Acronyms - Added new acronyms to reflect types of work.
- (5) IRM 21.3.11.1.8 Related Resources - Reworded subsection to match current information for IRM 3.42.7, IRM 3.42.9 and IRM 21.3.11.
- (6) IRM 21.3.11.2.1 Office of Disclosure - Removed reference to IRM 21.3.11.7, Authentication and Authorization Guidelines. This information will be in IRM 3.42.7, EPSS Help Desk Support. Also updated hyperlinks and incorporated additional guidance from Office of Disclosure.
- (7) IRM 21.3.11.2.3 Privacy and Information Protection - In (1), updated language based on feedback from Office of Disclosure.
- (8) IRM 21.3.11.3 Safety and Security - Deleted to remove duplication in EPSS IRMs. This information is in IRM 3.42.7.14.9 Personal Safety and Calls. Subsequent IRM subsections renumbered.
- (9) IRM 21.3.11.3.1 Publications, Forms, Instructions and Other Reference Materials - In (1), added Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR), Publication 5258, Affordable Care Act (ACA) Information Returns (AIR) Submission Composition and Reference Guide, Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide, Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications, and Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns. In (2), updated title of Form 8508.
- (10) IRM 21.3.11.4.2 E-Help Support System (EHSS) Knowledge Articles/Solutions - Deleted to remove duplication in EPSS IRMs. This information is in various subsections in IRM 3.42.7, EPSS Help Desk Support.
- (11) IRM 21.3.11.4.3 Electronic Products and Services Support (EPSS) Communications - Deleted to remove duplication in EPSS IRMs. This information is in IRM 3.42.7.4.2 EPSS Communications.
- (12) IRM 21.3.11.4.4 Organization, Function, and Program - Deleted, this information will be added to IRM 3.42.7, EPSS Help Desk Support.
- (13) IRM 21.3.11.5 Communications - This subsection and the subsections listed below were removed

from IRM to remove duplication in EPSS IRMs. Subsequent IRM subsections renumbered. Follow table below to locate information in IRM 3.42.7 EPSS Help Desk Support.

Deleted IRM Subsection Number(s) and Title(s)	Current IRM Subsection Number and Title(s)
IRM 21.3.11.5 Communications	IRM 3.42.7.14.3 Initial Greeting
IRM 21.3.11.5.1 Computer Telephony Integrations Object Server (CTIOS) Soft Telephone System	IRM 3.42.7.14.1 Cisco Finesse Application Desktop - Softphone
IRM 21.3.11.5.1.1 Reason Codes for Idle	IRM 3.42.7.14.1.1 Reason Codes for Idle
IRM 21.3.11.5.2 Telephone Etiquette	IRM 3.42.7.14.2 Telephone Etiquette
IRM 21.3.11.5.2.1 Initial Telephone Greeting	IRM 3.42.7.14.3 Initial Greeting
IRM 21.3.11.5.3 Customer Complaints and Comments	IRM 3.42.7.14.2.1 Customer Complaints
IRM 21.3.11.5.4 Escalation Path for Assistance	IRM 3.42.7.2.2 Escalation Path for Assistance
IRM 21.3.11.5.5 Transferring, Elevating and Referring Calls	IRM 3.42.7.14.6 Transferring Calls and Interactions/Incidents

- (14) IRM 21.3.11.7 Authentication and Authorization Guidelines - Deleted, this information will be added to IRM 3.42.7, EPSS Help Desk Support.
- (15) IRM 21.3.11.7.1 Third-Party Authorization - Deleted, this information will be added to IRM 3.42.7, EPSS Help Desk Support.
- (16) IRM 21.3.11.7.1.1 Third-Party Authentication - Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization - Deleted, this information will be added to IRM 3.42.7, EPSS Help Desk Support.
- (17) IRM 21.3.11.7.1.2 Oral Disclosure Consent - Deleted, this information will be added to IRM 3.42.7, EPSS Help Desk Support.
- (18) IRM 21.3.11.7.2 Disclosure Cross-References - Deleted, this information is in IRM 3.42.7.14.5.9, Disclosure Cross-References. Subsequent IRM subsections renumbered.
- (19) IRM 21.3.11.8 E-Help Support System (EHSS) - Deleted, this information is in IRM 3.42.7, EPSS Help Desk Support.
- (20) IRM 21.3.11.8.1 Interaction Creation - Deleted, this information is in IRM 3.42.7, EPSS Help Desk Support.
- (21) IRM 21.3.11.8.2 Escalation/Incidents - Deleted, this information is in IRM 3.42.7, EPSS Help Desk Support.
- (22) IRM 21.3.11.8.3 Email System - Deleted, this information is in IRM 3.42.7, EPSS Help Desk Support.

- (23) IRM 21.3.11.8.3.1 Responding to Email Inquiries - Deleted, this information is in IRM 3.42.7, EPSS Help Desk Support. Subsequent IRM sections renumbered.
- (24) IRM 21.3.11.5 Electronic Filing Requirement - Updated language based on recently published final regulations.
- (25) IRM 21.3.11.5.1 The FIRE System - Reduced number of forms from 250 to 10, updated title of Form 8508, and referred reader to IRM 3.42.9.8 Information Returns (IR) Application for Transmitter Control Code (TCC) and Information Return Intake System Application for TCC, for additional information.
- (26) IRM 21.3.11.5.2 Information Returns (IR) Application for Transmitter Control Code - Simplified content and referred reader to IRM 3.42.9.8 Information Returns Application for Transmitter Control Code (TCC) and Information Return Intake System Application for TCC.
- (27) IRM 21.3.11.5.3 Taxpayer Portal for the Information Returns Intake System (IRIS) - Added section introducing new portal.
- (28) IRM 21.3.11.6.2.1 Payments Subject to Backup Withholding - In (1), corrected last bullet to read payment card and third-party network transactions.
- (29) IRM 21.3.11.9 Waivers from Filing Information Returns Electronically - In (2) and (3) updated title of Form 8508.
- (30) Editorial changes made throughout the IRM section including:
 - Incorporation of Plain Language Standards
 - Corrections to typographical errors
 - Updated terminology

EFFECT ON OTHER DOCUMENTS

IRM 21.3.11 dated 11/28/2022 is superseded.

AUDIENCE

The primary audience is Customer Service Section employees in the Technical Services Operation, Electronic Products and Services Support.

RELATED RESOURCES

- (1) This IRM should be used in conjunction with IRM 3.42.9, IRS e-file of Information Returns, and IRM 3.42.7, EPSS Help Desk Support.

Charlotte A. Trout
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21.3.11

Information Returns Reporting Procedures

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21.3.11.1
(01-01-2023)
Program Scope and Objectives

- (1) **Purpose:** The Electronic Products and Services Support (EPSS) organization is a stand-alone organization reporting to the Director, Customer Accounts Services (CAS) in the Wage & Investment (W&I) Division. EPSS is a centralized office for the management of IRS electronic products and services within W&I:CAS. The EPSS vision is to advance Internal Revenue Service (IRS) electronic business opportunities to meet the changing demands of the future while delivering a positive customer experience. The mission is to support customer-valued e-solutions for Service-wide electronic products and services. Visit the *EPSS* web site located on the W&I The Insider for more information.
- (2) EPSS Technical Services Operation (TSO) serves as a focal point for the electronic processing related to the Information Reporting Program (IRP). TSO coordinates, develops, maintains, and controls operational aspects of the IRP where businesses, financial institutions, federal, state, and local governments submit information returns electronically through the Filing Information Returns Electronically (FIRE) System. TSO supports the issuance of the Transmitter Control Code (TCC) through the Information Returns (IR) Application for Transmitter Control Code (TCC).
- (3) **Audience:** These procedures are used by TSO employees who provide telephone support to the issuer/employer community. They are also intended for managers, analysts, business owners, and others who provide support to internal and external stakeholders regarding the Information Reporting Program.
- (4) **Policy Owner:** Director, EPSS.
- (5) **Program Owner:** EPSS, TSO.
- (6) **Primary Stakeholders:** All IRS users of the Information Return Program.
- (7) **Program Goals:** To provide direction and support to information return external stakeholders. Direct customers to appropriate resources to resolve issues relative to electronic and paper filing requirements.

21.3.11.1.1
(01-01-2024)
Background

- (1) TSO consists of four segments:
 - Customer Service Section (CSS)
 - Filing Information Returns Electronically (FIRE) Support (FS)
 - Information Filing Support (IFS)
 - Products and Services Support (PSS)
- (2) TSO provides help via telephone and electronic mail received from the issuer/employer community regarding the filing of information returns, and actions needed to participate in the electronic filing program. Inquiries relate to the preparation and submission of electronic files, resolution of electronic filing error conditions, questions regarding the IR Application for TCC, and supporting programs. TSO assistants don't provide a legal opinion or position, and don't answer individual tax law inquiries. See IRM 21.3.11.1.4, Technical Services Operation Scope of Inquiry.
- (3) Supported forms and programs are:
 - Affordable Care Act (ACA) registration and testing
 - Foreign Account Tax Compliance Act (FATCA) International Compliance Management Model (ICMM)

- Information Returns (IR) Application for Transmitter Control Code (TCC)
 - Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
 - Form 1094-B, Transmittal of Health Coverage Information Returns
 - Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
 - Form 1095-B, Health Insurance Coverage
 - Form 1095-C, Employer Provided Health Insurance Offer and Coverage
 - Form 1097-BTC, Bond Tax Credit
 - Form 1098 series
 - Form 1099 series
 - Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
 - Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)
 - Form 5498 series
 - Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
 - Form 8508, Application for a Waiver from Electronic Filing of Information Returns
 - Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
 - Form 8596, Information Return for Federal Contracts
 - Form 8809, Application for Extension of Time to File Information Returns
 - Form 8966, FATCA Report as it relates to technical support for specific error notifications issued during the download and processing of Form 8966
 - Form 10301, CD Encryption Code Authorization for CP2100/972CG Notices
 - Form W-2, Wage and Tax Statement
 - Form W-2c, Corrected Wage and Tax Statement
 - Form W-2G, Certain Gambling Winnings
 - Form W-3, Transmittal of Wage and Tax Statement
 - Form W-3c, Transmittal of Corrected Wage and Tax Statement
- (4) Users of the IRS Information Return Program include, but are not limited to, the following:
- Attorneys
 - Certified Public Accountants (CPAs)
 - Financial Institutions
 - Foreign Financial Institutions
 - Governmental Agencies
 - Government Contractors
 - Information Return Filer/Issuer
 - Intermediate Service Providers (ISPs)
 - Large Corporations
 - Software Developers
 - State Taxing Authorities
 - Taxpayer Assistance Centers (TACs)
 - Transmitters
- (5) The E-Help Support System (EHSS) provides a holistic view of a customer's contact history with the EPSS Help Desks. Each contact with the customer is documented in EHSS as an Interaction/Incident. An Interaction/Incident is the electronic version of a customer's contact. If the Interaction/Incident is still

open and the customer is providing/requesting additional information on the same issue, document and update the activities section of the Interaction/ Incident.

Note: It may not be necessary to create an Interaction for a call being transferred. See IRM 3.42.7.14.6.2, Escalating/Transferring Interactions.

- (6) The assistants create Interactions/Incidents to record the customer information, problem details, and resolution of the issue.

21.3.11.1.2
(01-01-2024)

Authority

- (1) TSO is guided by the following legal and regulatory authorities in relation to the Information Return Program:
- Treas.Reg. 7803(a)(3), Taxpayer Bill of Rights
 - Protecting Americans from Tax Hikes (PATH) Act
 - IRS Restructuring and Reform Act of 1998 (RRA 98)
 - Taxpayer First Act, Section 2301
 - Treasury Decision 9972, which implements Taxpayer First Act, Section 2301
 - IRM 1.2, Servicewide Policies and Authorities
- (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 <https://www.irs.gov/taxpayer-bill-of-rights>.

21.3.11.1.3
(12-05-2019)

Roles and Responsibilities

- (1) All employees complete duties in accordance with Policy Statement 1-236 (Rev. 1), Fairness and Integrity in Enforcement Selection. Refer to IRM 1.2, Servicewide Policies and Authorities.
- (2) All assignments are executed in accordance with the *Taxpayer Bill of Rights* as listed in IRC 7803(a)(3).
- (3) The Director of EPSS is responsible for supporting customer-valued e-solutions for Service-wide electronic products and services.
- (4) The TSO Operation Chief is responsible for serving as a focal point for electronic information return processing.
- (5) TSO is responsible for preserving the privacy and security of taxpayer data received through the FIRE System. All employees must be aware of all requirements pertaining to transmitter/filer and taxpayer data as described in IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.

21.3.11.1.4
(01-01-2019)

**Technical Services
Operation Scope of Inquiry**

- (1) TSO scope is to direct customers to the resources they need to address their issue(s) and does not include providing detailed or complex responses. The areas discussed in (2) through (5) below are beyond the level of service and are considered Out-of-Scope (OOS).
- (2) Tax form and schedule preparation defined as:
- a. Use of taxpayer information to provide “line-by-line” assistance in the completion of all or most of a form/schedule.

- b. Performance of “line-by-line” computations and guidance on what to enter on each line (although not necessarily every line).
 - c. Verification of form/schedule entries after completion by the taxpayer.
- (3) Tax planning defined as a request as to whether one course of action is favored over another.
- (4) Legal opinions are not provided; however, assistors can refer customers to the applicable law or revenue procedure number as documented in instructions and publications. Use of Lexus-Nexus is Out-of-Scope and would indicate a highly complex tax issue. See (5).
- (5) Highly complex tax issues are inquiries requiring analysis and interpretation to achieve inquiry resolution.
- (6) Probe to determine the customer’s topic of inquiry. Below are a few examples:
 - Identify form
 - Determine if customer has access to the internet
 - Identify the customer’s role, are they a transmitter, accountant, owner/ issuer for a business etc.
 - Identify the purpose for the call
 - Determine what actions the customer wants to achieve, for example, file a paper return, apply for a transmitter control code (TCC) to file electronically, correct an electronic file
- (7) Assistors should determine and advise customer of their options for obtaining the information requested. Provide essential elements of information on tax law topics and guide customers to resources available for self-help. Below are some examples of essential elements of information:
 - Due dates of returns and location of the source information
 - Instruction on how to obtain a form
 - Related publications as it may relate to a form or tax law topic
 - Recommendation for the customer to contact a paid preparer for inquiry resolution

21.3.11.1.5
(01-01-2024)
**Program Management
and Review**

- (1) EPSS manages the TSO, CSS using the following reviews and certifications.
- (2) **Continual EHSS Knowledge Management Article Certification** - Knowledge Management articles used to ensure consistent and accurate customer responses are housed in the E-Help Support System (EHSS); and scheduled for continual certification by the assigned Program Management analyst.
- (3) **Assistor Certification** - New employees are certified by their manager as ready to respond to customer inquiries correctly and completely. During the on-the-job training (OJT) managers must certify students can perform satisfactorily prior to release from OJT.
- (4) **EPSS Program Letter** - The Program Letter is prepared on an annual basis by the Operation Support (OS) staff. It covers all expectations and aspects of the telephone program, such as, forecasting and staffing requirements, call demand forecasts, level of service (LOS), average handle time (AHT). Joint Operations Center (JOC) reports are used to monitor the telephone program in conjunction with E-Workforce Management which facilitates resource management and adherence.

- (5) **Quality Measure** - Is based on five principles, Customer Accuracy, Procedural Accuracy, Regulatory Accuracy, Professionalism, and Timeliness. Quality review goals include frequency, method of sampling and annual performance targets which are communicated via the EPSS Program Management Letter. Reviews are performed with the use of Contact Recording (CR) and Embedded Quality (EQ).

21.3.11.1.6
(12-05-2019)
Program Controls

- (1) The following program controls are used to oversee the TSO CSS to ensure the information employees use to respond to customer contacts is accurate and current.
- (2) **EPSS Communications and Review Process** - The communications are used to convey a variety of topics, unexpected system issues, technical, procedural and administrative issues. Subject Matter Experts (SMEs), within each Operation have been identified to review the communications to ensure readability and overall quality.
- (3) **EPSS IRM Review** - IRM authors and coordinators control requests for IRM reviews to the Operations. This complies with the requirements in IRM 1.11.9.3.1, Requesting Employee Feedback.
- (4) **Publication Review** - Publication authors and coordinators control requests for Publication reviews to the Operations.
- (5) **EHSS Solutions** - Solutions also known as Knowledge Management Articles provide guidance for assistors to resolve customers' issues and provide quality customer service. The Operation Support Program Management analyst provides quality control for managing the content of the solution database and assists with the continuous certification of the content.

21.3.11.1.7
(01-01-2024)
Terms and Acronyms

- (1) The following definitions are used in this IRM.
 - Filer - Any person required to file an information return.
 - Transmitter - Sends electronic information return data directly to the IRS on behalf of a business or individual.
- (2) The following acronyms are used in this IRM.
 - Customer Service Section (CSS)
 - E-Help Support System (EHSS)
 - Electronic Products and Services Support (EPSS)
 - Employer Identification Number (EIN)
 - Filing Information Returns Electronically (FIRE)
 - Filing Information Returns Electronically (FIRE) Support (FS)
 - Foreign Account Tax Compliance Act (FATCA)
 - Individual Taxpayer Identification Number (ITIN)
 - Information Filing Support (IFS)
 - Information Reporting Program (IRP)
 - Information Returns Intake System (IRIS)
 - Information Returns (IR) Application for Transmitter Control Code (TCC)
 - Information Returns Intake System (IRIS)
 - Internal Revenue Manual (IRM)
 - Internal Revenue Service (IRS)
 - International Compliance Management Model (ICMM)
 - Products and Services Support (PSS)

- Social Security Administration (SSA)
- Taxpayer Advocate Service (TAS)
- Taxpayer Identification Number (TIN)
- Technical Services Operation (TSO)

21.3.11.1.8
(01-01-2024)

Related Resources

- (1) The following lists the primary sources of guidance used by the TSO CSS to provide consistent, accurate and professional responses to customers' questions.
 - IRM 3.42.7, EPSS Help Desk Support - Provides guidance pertaining to use of the telephone system, etiquette and the use of E-Help Support System (EHSS).
 - IRM 3.42.9, IRS e-file of Information Returns - Provides information relevant to Filing Information Returns Electronically (FIRE) System and Information Returns Intake System (IRIS) processes.
 - IRM 21.3.11, Information Returns Reporting Procedures - Provides guidance, scope and responsibilities.
 - EPSS SERP Portal - The portal is the repository for the relevant IRMs, Job Aids and Tools used by employees to provide accurate and professional responses to customer questions and document EHSS.

21.3.11.2
(01-01-2019)

Impact on Other Offices

- (1) Employees are required to be aware of the policies and procedures of other IRS offices that impact TSO. This section details some of those offices.

21.3.11.2.1
(01-01-2024)

Office of Disclosure

- (1) The Office of Disclosure administers the provisions of IRC 6103, Confidentiality and Disclosure of Tax Returns and Return Information. All IRS employees are responsible for ensuring taxpayer confidentiality is protected, and tax records are properly safeguarded and disclosed only as provided by law.
- (2) TSO employees must take measures to prevent the unauthorized disclosure of information. When giving information, verify the customer is authorized to receive it. Disclose only what is necessary when giving information to authorized third parties.
- (3) Answering machines and voice mail are frequently used when communicating with taxpayers, representatives, and other IRS employees. These systems are not secure and must not be used to transmit sensitive information, including tax information, except as provided in IRM 10.5.1.6.7.2, Answering Machine or Voicemail.
- (4) Privacy, Governmental Liaison and Disclosure has developed rules to deal with disclosures of Sensitive but Unclassified (SBU) information (including Personally Identifiable Information (PII) and tax information) when using cell phones or other cordless devices. Refer to IRM 10.5.1.6.7.1, Cell Phone or Cordless Device. The definitions for PII and SBU are in IRM 10.5.1, along with examples and exceptions.
- (5) IRM 21.2.3, Transcripts, provides information regarding the Services policy to cease faxing taxpayer transcripts.
- (6) Answers to other questions on Disclosure, the Freedom of Information Act (FOIA), and the Privacy Act, can be found in IRM 11.3.1, Introduction to Disclosure. Additionally, the *Disclosure and Privacy Knowledge Base* site offers information on multiple topics, including who can access tax data, through the

“Access and Authorization” link. If you still have disclosure questions after reviewing the information on this site, consult with your lead or manager. Disclosure has a Help Desk, and the number can be found under “Disclosure Basics and Contacts,” “Contact Disclosure.”

Note: The Disclosure Help Desk is for IRS use ONLY, and the number cannot be given to the customer.

- (7) Employees must report any inadvertent disclosure of sensitive information, whether it be electronically, verbally or in hardcopy form, or the loss or theft of an IT asset or ‘Bring Your Own Device’ (BYOD) Asset, within one hour by filling out the appropriate form located on the Disclosure and Privacy Knowledge Base site. Go to the Report Losses, Thefts or Disclosures of Sensitive Data; Report Lost or Stolen IT Assets and BYOD Assets page at https://irs.gov.sharepoint.com/sites/ETD-KMT-KB003/SitePages/Privacy/Report_Losses_Thefts_Disclosures/Report_Losses_Thefts_Disclosure.aspx. Also refer to IRM 10.5.4, Privacy and Information Protection, Incident Management Program.

21.3.11.2.2
(01-01-2023)
**Taxpayer Advocate
Service (TAS)**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers in resolving tax problems not resolved through normal channels, or who believe an IRS system or procedure isn’t working as it should. Criteria that qualify taxpayers for TAS assistance include economic burden, systemic burden, best interest of the taxpayer, and public policy (as determined solely by the National Taxpayer Advocate (NTA)). TAS is responsible for assisting taxpayers who have unresolved problems with the IRS. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, if additional information is required.
- (2) While the IRS is continually working to serve customers in a quality manner, some taxpayers still have difficulty getting solutions to their problems or getting timely and appropriate responses to their inquiries. Per IRC 7803(c), Congress established the Office of the Taxpayer Advocate (referred to as TAS) and its functions within the IRS to assist these taxpayers. The Case Advocate will conduct an independent review of actions taken or need to be taken to resolve the problems taxpayers are experiencing.
- (3) Employees should not view TAS Case Criteria as a means of excluding taxpayers from TAS, but rather, as a guide to TAS case acceptance. The criteria under which TAS accepts a case should not govern whether a taxpayer is entitled to relief.
- (4) Refer taxpayers to the Taxpayer Advocate Service when the contact meets TAS criteria and you can’t resolve the taxpayer’s issue the same day. The definition of “same day” is within 24 hours. “Same day” cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer’s issue. **Do not refer these “same day” cases to TAS unless they meet TAS criteria and the taxpayer asks to be transferred to TAS.** Refer to IRM 13.1.7.5, Same Day Resolution by Operations. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and forward it to TAS in accordance with your local procedures.

Note: It is important all IRS employees handle potential TAS cases with the taxpayer’s best interest in mind. For more information, refer to IRM 21.1.3.18,

Taxpayer Advocate Service (TAS) Guidelines. Provide the taxpayer with the number for the NTA case intake line, 877-777-4778 or TTY-TDD, 800-829-4059. The taxpayer should be advised TAS is available if they are not satisfied with the service received.

- (5) An IRS employee should make a referral to TAS if the employee receives a taxpayer contact and cannot initiate action to resolve the inquiry or provide the relief requested. A taxpayer does not have to specifically request TAS assistance to be referred to TAS. IRS employees will advise taxpayers of the option to seek TAS assistance when appropriate. TAS will request documentation from the taxpayer if it is needed to support the requested relief or required by the IRM.
- (6) The following types of cases should not be referred to TAS:
 - a. Cases where the taxpayer's complaint or inquiry only questions the constitutionality of the tax system; or
 - b. Cases where the focus of the taxpayer's inquiry is solely to employ frivolous tax strategies to avoid or delay filing federal tax returns or paying federal taxes.

21.3.11.2.3
(01-01-2024)

Privacy and Information Protection

- (1) The Office of Privacy, Governmental Liaison and Disclosure (PGLD) is responsible for protecting the sensitive information and privacy of taxpayers and employees; ensuring only authorized disclosures and data. Identity theft is a crime where someone unlawfully possesses, transfers, or uses another's identifying information in connection with an unlawful activity. Information can include but is not limited to a Social Security Number (SSN), birth date, address, bank account information, and tax records.
- (2) If you receive a call from a taxpayer who has received a suspicious, bogus, or phishing email claiming to be from the IRS, advise the taxpayer to send (forward) the email to the electronic mailbox, *phishing@irs.gov*. The IRS does not:
 - Initiate taxpayer communications through email
 - Request detailed personal information through email
 - Send email requesting PIN numbers, passwords or similar access information for credit cards, banks, or other financial accounts
- (3) See IRM 21.1.3.23, Scams (Phishing) and Fraudulent Schemes, and IRM 25.23, Identity Protection and Victim Assistance, for additional information. Also visit the Disclosure and Privacy Knowledge Base Site for additional information at *Disclosure and Privacy Knowledge Base - Home (sharepoint.com)*.

21.3.11.3
(01-01-2019)

Resources/Research

- (1) Assistors have the training and resources available to them to perform their job (i.e., assisting and educating the customer). Assistors aid and educate the customer through publications, instructions for specific forms, Internal Revenue Manuals (IRMs), Knowledge Articles, and EPSS Communications. Assistors receive recruit training when appropriate, on the job training, and Continuing Professional Education (CPE).

21.3.11.3.1
(01-01-2024)
**Publications, Forms,
Instructions and Other
Reference Materials**

- (1) The following is a list of publications used by TSO to provide general information and self-help tools related to the filing of information returns. The list is not all inclusive.
- Publication 15, (Circular E), Employer's Tax Guide
 - Publication 15-A, Employer's Supplemental Tax Guide
 - Publication 15-B, Employer's Tax Guide to Fringe Benefits
 - Publication 17, Your Federal Income Tax (For Individuals)
 - Publication 51, (Circular A), Agricultural Employer's Tax Guide
 - Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad
 - Publication 334, Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
 - Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities
 - Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers
 - Publication 521, Moving Expenses
 - Publication 525, Taxable and Nontaxable Income
 - Publication 535, Business Expenses
 - Publication 560, Retirement Plans for Small Businesses (SEP, SIMPLE, and Qualified Plans)
 - Publication 575, Pension and Annuity Income
 - Publication 590-A, Contributions to Individual Retirement Arrangements (IRAs)
 - Publication 590-B, Distributions from Individual Retirement Arrangements (IRAs)
 - Publication 926, Household Employer's Tax Guide
 - Publication 957, Reporting Back Pay and Special Wage Payments to the Social Security Administration
 - Publication 963, Federal-State Reference Guide
 - Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans
 - Publication 970, Tax Benefits for Education
 - Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3
 - Publication 1179, General Rules and Specifications For Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns
 - Publication 1187, Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
 - Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G
 - Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c
 - Publication 1239, Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
 - Publication 1281, Backup Withholding for Missing and Incorrect Name/TIN(s)
 - Publication 1516, Specifications for Electronic Filing of Forms 8596, Information Returns for Federal Contracts
 - Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs
 - Publication 1779, Independent Contractor or Employee
 - Publication 1976, Do You Qualify for Relief under Section 530?
 - Publication 4341, Information Guide for Employers Filing Form 941 or Form 944

- Publication 4810, Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits
 - Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)
 - Publication 5165, Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters
 - Publication 5258, Affordable Care Act (ACA) Information Returns (AIR) Submission Composition and Reference Guide
 - Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide
 - Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications
 - Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns
- (2) The following lists instructions, forms, and other reference material TSO may refer the customer to provide general information and self-help tools related to the filing of information returns. The list is not all inclusive.
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
 - Form 8508, Application for a Waiver from Electronic Filing of Information Returns
 - Form 8809, Application for Extension of Time to File Information Returns
 - Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
 - Form 10301, CD Encryption Code Authorization for CP2100/972CG Notices
 - General Instructions for Certain Information Returns (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G)
 - General Instructions for Forms W-2 and W-3
 - Instructions for Form W-9
 - Instructions for the Requester of Form W-9
 - Instructions for Forms 1094-B and 1095-B
 - Instructions for Forms 1094-C and 1095-C
 - Instructions for Form 1096
 - Instructions for Form 1097-BTC
 - Instructions for Form 1098
 - Instructions for Form 1098-C
 - Instructions for Forms 1098-E and 1098-T
 - Instructions for Form 1098-F
 - Instructions for Form 1098-Q
 - Instructions for Forms 1099-A and 1099-C
 - Instructions for Form 1099-B
 - Instructions for Form 1099-CAP
 - Instructions for Form 1099-DIV
 - Instructions for Form 1099-G
 - Instructions for Forms 1099-INT and 1099-OID
 - Instructions for Form 1099-K
 - Instructions for Form 1099-LS
 - Instructions for Form 1099-LTC
 - Instructions for Forms 1099-MISC and 1099-NEC
 - Instructions for Form 1099-PATR
 - Instructions for Form 1099-Q

- Instructions for Forms 1099-R and 5498
- Instructions for Form 1099-S
- Instructions for Form 1099-SB
- Instructions for Forms 1099-SA and 5498-SA
- Instructions for Forms 3921 and 3922
- Instructions for Form 5498-ESA
- Instructions for Forms W-2G and 5754

21.3.11.4
(01-01-2014)
Assistor Procedures

- (1) TSO assistors use standardized procedures to efficiently provide consistent responses to customers. This section establishes uniform procedures for telephone and written responses.

21.3.11.4.1
(01-01-2019)
Responding to the Customer

- (1) CSS receives inquiries via telephone and email.
- (2) When receiving inquiries through the telephone take the following actions:
 - Greet the customer
 - Provide professional and courteous service
 - Probe the customer
 - Target the customer's issue
 - Authenticate as appropriate
 - Research the applicable resources
 - Provide the applicable general guidance and self-help documents (Form Instructions, Publications, etc.)
 - Refer if appropriate
 - Verify customer's comprehension
 - Close the conversation
- (3) You may receive inquiries through the EHSS email system. When responding to the inquiry perform the following actions:
 - Determine the customer's issue
 - Create your response
 - Prepare complete and professional answers
 - Use prepared answers from Knowledge Articles (Solutions), if available
 - Refer questions to other functions. See IRM 21.3.11.4.2, Referring Customer to Other Areas and Resources
 - Provide appropriate sources to address the issue(s) (e.g., publications, specific form instructions, etc.)
 - Review your response
 - Ensure the response is professional and courteous
 - Ensure the response doesn't quote tax law and doesn't include opinion or interpretation of tax law

Note: See IRM 3.42.7.14 Standardized Telephone Procedures, and IRM 3.42.7.14.2 Telephone Etiquette, for further guidance.

- (4) When providing an answer, cite the appropriate reference that supports the answer provided (e.g., publications, form instructions, IRMs, etc.). Citing an appropriate reference while speaking to the customer ensures the information/answer provided is accurate. Additionally, by confirming the reference, we are educating the customer. In some instances, a reference may not be required. A reference is not necessary when you cannot answer the customer's question(s) and must refer or transfer a call without providing a response.

21.3.11.4.2
(01-01-2019)

(1) Questions relating to the following forms should be referred as follows:

**Referring Customers to
Other Areas and
Resources**

Referral Telephone Numbers		
Form	Title	Telephone Number
940/940EZ	Employer's Annual Federal Un-employment Tax Return(s)	800-829-4933
941	Employer's Quarterly Federal Tax Return	800-829-4933
943	Employer's Annual Tax Return for Agricultural Employees	800-829-4933
944	Employer's Annual Federal Tax Return	800-829-4933
945	Annual Return of Withheld Federal Income Tax	800-829-4933
1040 Series	U.S. Individual Income Tax Return	800-829-1040
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	267-941-1000
1042-S (Tax law and paper reporting)	Foreign Person's U.S. Source Income Subject to Withholding	267-941-1000
8027	Employer's Annual Information Return of Tip Income and Allocated Tips	800-829-4933 (If specialized research is needed.)
8955-SSA (Tax law and paper reporting)	Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits	877-829-5500
SS-4	Application for Employer Identification Number	800-829-4933
SS-5	Application for Social Security Card	800-772-1213
SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding	800-829-1040
W-8 series	W-8BEN, W-8ECI, W-8EXP, W-8IMY (Certificates of Foreign Status)	267-941-1000

- (2) To address calls related to other unsupported products not listed above see Knowledge Management Article (Solution) KM000243, EPSS and Unsupported Product Contact Information.

21.3.11.5
(01-01-2024)
**Electronic Filing
Requirement**

- (1) The Department of the Treasury and the Internal Revenue Service published final regulations reducing the threshold for filing returns and other documents electronically (e-file). These regulations require filers of 10 or more information returns in a calendar year beginning in 2024, tax year 2023, to file those information returns electronically. Corrected information returns **MUST** be filed electronically if the original return was required to be submitted electronically. Corrected information returns are not counted when calculating the aggregate number of information returns to determine if you are required to file electronically. For tax year 2022, the number of returns remains at 250. For more information about the regulations and the reduced threshold to electronically file, refer to *Treasury Decision 9972*.
- (2) Employers filing 10 or more Forms W-2, Wage and Tax Statement, must file those returns electronically. Form W-2, Wage and Tax Statement, is filed with the Social Security Administration (SSA). Advise the customer to call the SSAs Employer Reporting Branch at 1-800-772-6270 for format and specifications.
- The SSA also has an online wage reporting program that allows filers of Form W-2, Wage and Tax Statement, to file electronically by entering wage data directly from their personal computers. Advise employers to contact the SSA directly at Business Services Online, 888-772-2970 or refer the customer to the SSA website at <https://www.ssa.gov/> and select Menu and then Business Services Business & Government to register.
- (3) If the following forms are required to be electronically filed see Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.
- Form 1097-BTC, Bond Tax Credit
 - Form 1098 series
 - Form 1099 series
 - Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
 - Form 3922, Transfer of Stock Acquired Through an Employee Stock Plan Under Section 423(c)
 - Form 5498 series
 - Form W-2G, Certain Gambling Winnings

For Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, see Publication 1187, Specifications for Electronically Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

For Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, see Publication 1239, Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips.

For Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, see Publication 4810, Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits.

Each publication provides format and specifications for each forms electronic file.

Note: Remind customers they must have software that can produce a file in the proper format. The FIRE System does not provide a fill-in form option for information return reporting, nor does it support the PDF format.

- (4) Affordable Care Act forms are electronically filed via the Affordable Care Act (ACA) Information Return (AIR) System. See IRM 3.42.9.23, Affordable Care Act (ACA) Electronic Filing for more information.

21.3.11.5.1
(01-01-2024)
The FIRE System

- (1) The FIRE System is how transmitters send information returns electronically to the IRS. It is an internet-based system. The address is <https://fire.irs.gov> FIRE Production System or <https://fire.test.irs.gov> to connect to the FIRE Test System.
- (2) If customers question whether they are required to file electronically, probe to determine the type of forms they are filing. Then provide them with an appropriate source to the information, such as a link to the:
- General Instructions for Certain Information Returns, Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G
 - Publication 1187, Specifications for Electronic Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
 - Publication 1239, Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
 - Publication 4810, Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits.
- (3) If they have 10 or more, they are required to file them electronically unless they are granted a waiver with Form 8508, Application for a Waiver from Electronic Filing of Information Returns, from the electronic filing requirement.
Customers requesting information for Form 1042-S, Form 8027, or Form 8955-SSA should be directed to FIRE Support.
- (4) If they have less than 10 and it is prior to February 28 (February 29 if a leap year), they can do one of the following:
- File the forms on paper.
 - Buy software to produce the file themselves.
 - File the returns through a third party or transmitter.
- (5) If the customer decides to buy software, explain procedures to apply for a Transmitter Control Code (TCC). The Information Returns (IR) Application for Transmitter Control Code (TCC) located on the FIRE webpage must be used to apply for a TCC. Advise the customer a transmitter must have an EIN to receive a TCC. Social Security Numbers (SSN) are not accepted when applying for a TCC to file returns electronically. See IRM 3.42.9.7 Information Returns (IR) Application for Transmitter Control Code (TCC) and Information Return Intake System Application for TCC, for additional information.
- (6) If they have 10 or more forms or it is after February 28 (February 29 if a leap year),

- Inform the customer they could be subject to a penalty if they file on paper.
- Inform the customer they can search the web for software and third party providers.

21.3.11.5.2
(01-01-2024)

**Information Returns (IR)
Application for
Transmitter Control
Code (TCC)**

- (1) Issuers and Transmitters are required to use the Information Returns (IR) Application for Transmitter Control Code (TCC) to request an original or additional TCC via IRS.gov.
- (2) The Information Returns Application for Transmitter Control Code, also referred to as IR TCC or IR Application for TCC, is an on-line application housed within the External Systems Access Management (ESAM) platform accessible to the external customer via the Registered User Portal (RUP). For more information, see IRM 3.42.9.7 Information Returns Application for Transmitter Control Code (TCC) and Information Return Intake System Applications for TCC.
- (3) Refer to Publication 1220 and Information Returns (IR) Application for Transmitter Control Code (TCC) for guidelines on requesting and maintaining a TCC.

21.3.11.5.3
(01-01-2024)

**Taxpayer Portal for the
Information Returns
Intake System (IRIS)**

- (1) On January 23, 2023, the IRS opened the first phase of the Taxpayer Portal for the Information Returns Intake System (IRIS) platform. The portal is a free electronic filing system that issuers or transmitters may use to submit Form 1099 series information returns to the IRS. Additional information can be found on the E-File Forms 1099 with IRIS webpage located at <https://www.irs.gov/iris>. IRIS and the FIRE System are separate systems.

21.3.11.6
(01-01-2019)

**Notices Addressed in
TSO**

- (1) TSO helps with the following notices:
 - CP 2000 - Issued to taxpayer to request verification for unreported income, payments or credits (underreporting).
 - CP 2100 - Notice to Payer Pertaining to Missing and/or Incorrect Payee Names/TINs on Information Returns.
 - CP 2100A - Notice to Issuer Pertaining to Missing and/or Incorrect Payee Names/TINs on Information Returns.
 - Notice 972CG - Issued to taxpayer regarding proposed penalties for their information return filing.
 - CP 215 - Civil Penalty - Issued to taxpayer because a civil penalty has been assessed.

21.3.11.6.1
(12-05-2019)

**Notice CP
2000/Underreporter
Inquiries**

- (1) This section provides information about the handling of calls received pertaining to Notice CP 2000.
- (2) Generally, the calls TSO receives about the CP 2000 notices are from an employer or issuer that filed duplicate Forms 1099 or Forms W-2, Wage and Tax Statement. The notice could also be issued because an employer or issuer overstated the gross income of an employee or payee on an information return. Refer the customer to *Understanding Your CP 2000* on IRS.gov.
- (3) CP Notices 541 - 546 and CP 2000 are commonly referred to as "C" notices or underreporting notices because they relate to IRC 3406(a)(1)(c). TSO employees are not trained to answer questions about CP Notices 541 - 546. Advise the customer to respond to the notice.

- (4) When calls about CP 2000 notices are received, the assistor must verify the type of notice and the number of payees/employees involved.
 - If there is only one payee/employee involved, advise the customer to file a corrected return. Copy A must be filed with the IRS or SSA, a copy must also be provided to the payee/employee along with a letter of explanation as to how the error was made. The payee/employee will then have to answer the notice and provide a copy of the corrected form and letter of explanation to the IRS.
 - If the notice involves more than one payee/employee, CSS will create an Interaction and escalate the case to Information Filing Support (IFS) Lead Provider Group. The computer assistants in IFS are trained to research the files to determine the error(s) and take corrective actions.
- (5) The computer assistants must refer to IRM 3.42.9.14, Underreporter Inquiries, for procedures.

21.3.11.6.2
(01-01-2019)
**Notice CP 2100 and
Notice CP 2100A**

- (1) This section provides guidelines for identifying and resolving inquiries concerning Computer Paragraph (CP) Notice CP 2100 and Notice CP 2100A.
- (2) Notice CP 2100 and Notice CP 2100A calls are the largest volume of inquiries TSO receives during a typical year. The notices are commonly referred to as "B" notices because they relate to IRC 3406(a)(1)(A) and (B). This code section requires issuers to withhold a percent of certain payments they make to recipients of Form 1099. This is called backup withholding. See Publication 1281, Backup Withholding on Missing and Incorrect Name/TINs (Including Instructions for Reading Tape Cartridges and CD/DVD Formats).
- (3) Filers of a Form 1099 (subject to backup withholding) can receive notification from the IRS that they have filed forms with incorrect payee names and Taxpayer Identification Numbers (TINs) or have filed forms with missing payee TINs.
- (4) There are two seasons for mailing of these notices; September - October and April. The largest mailing is the September - October time frame.
- (5) The notice contains a one-page letter and a listing of the payee names identified by the IRS as having a Possible Payee Name/TIN Discrepancy. TSO assists the customer in determining the correct action to take in response to the notice.
- (6) If 50 or fewer error documents are reported on the listing, a Notice CP 2100A is issued. If more than 50 error documents are reported, a Notice CP 2100 is issued. If there are 250 or more errors, the issuers are issued a CD/DVD.
- (7) Publication 1281, Backup Withholding for Missing and Incorrect Name/TINs, (including instructions for reading CD/DVD formats) is your source of information for responses to questions about Notices CP 2100/CP 2100A.

21.3.11.6.2.1
(01-01-2024)

**Payments Subject to
Backup Withholding**

- (1) Not all reportable payments are subject to backup withholding. Advise the customer to review form instructions for each payment type they plan to report to determine if they will be subject to backup withholding; also Publication 1281, Backup Withholding For Missing And Incorrect Name/TIN(s), Frequently Asked Question #4 provides a quick reference. In general, the form instructions will provide information regarding the following types of payments (list is not all inclusive):
 - Rent
 - Commissions
 - Royalties
 - Fees and other forms of compensation
 - Gains
 - Profits
 - Interest and Dividends
 - Original issued discounts
 - Gross proceeds
 - Gambling winnings
 - Taxable grants
 - USDA agricultural subsidy
 - Payment card and third-party network transactions

21.3.11.6.2.2
(01-01-2019)

Missing TINs

- (1) The IRS considers a TIN to be missing if it's not provided or if it's obviously incorrect. A TIN containing more or less than 9-digits, alpha characters, or all the same digits (22-2222222) is considered a missing TIN.
- (2) When a call is received saying the TIN Status on the listing received from the IRS is Missing TINs, advise the customer to review the flowcharts in Part 6 of Publication 1281, Backup Withholding For Missing And Incorrect Name/TIN(s). The flowcharts are a great visual tool that clearly outlines the necessary steps to correct the issue. The customer should not submit corrected files to the IRS, they only need to ensure their records are updated for the next filing.
- (3) If the customer insists on additional assistance refer to the flowcharts in Publication 1281, Backup Withholding For Missing And Incorrect Name/TIN(s) and guide the customer through the process.

21.3.11.6.2.3
(01-01-2019)

**Incorrect Name/TINs or
Not Currently Issued
TINs**

- (1) An Incorrect Name/TIN means the name on the information return for the indicated TIN does not match IRS or Social Security Administration (SSA) records.
- (2) A Not Currently Issued TIN means the TIN on the information return does not show as being assigned on IRS and/or SSA records.
- (3) Advise the customer to refer to the flowcharts in Part 6 of Publication 1281, Backup Withholding For Missing and Incorrect Name/TIN(s) for resolution.
- (4) If the customer insists on additional assistance refer to the flowcharts in Publication 1281, Backup Withholding For Missing And Incorrect Name/TIN(s) and guide the customer through the process.
- (5) One of the most common errors for an incorrect name/TIN mismatch is in the case of a sole proprietor. Refer customers to Publication 1281, which states, "A sole proprietor may have an SSN or an EIN. However, they must always furnish their individual name, regardless of whether they use an SSN or an

EIN.” Remind customers if they have the individual’s name in their records, but failed to report it on Name Line 1 of the Form 1099 they filed, they don’t have to do a solicitation. They must use the individual’s name in the future. If they do not have the individual’s name in their files, they must make the solicitation.

21.3.11.6.2.4
(01-01-2023)
**Spring Pass Notice
Corrections**

- (1) For a notice received during the Spring Pass, a correction may be necessary for the immediate past filing season. A correction is not required for the tax year of the notice or any year prior to the tax year on the notice. For example, a notice received in April 2021, shows an incorrect digit in a payee TIN. The error is determined to be due to a clerical error on the part of the issuer on an information return for tax year (TY) 2019.
In this scenario:
 - No correction is necessary for TY 2019.
 - Probe the customer to determine if an information return was filed for this payee for TY 2020.
 - If return was filed for TY 2020, probe to determine if the clerical error was carried over to the TY 2020 filing.
 - If the TY 2020 return was incorrect, advise the customer a correction is necessary for TY 2020.
- (2) Advise the customer to refer to the General Instructions for Certain Information Returns, Part H (Paper Corrections) or Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.

21.3.11.6.2.5
(12-03-2020)
**Erroneous Backup
Withholding**

- (1) If an issuer or broker withholds under IRC 3406 from a payee in error or withholds more than the proper amount of tax, advise the customer the excess may be refunded and refer them to Publication 1281, Backup Withholding For Missing and Incorrect Name/TIN(s), Frequently Asked Question #35.

21.3.11.6.2.6
(12-05-2019)
**Verifying the Receipt of
a Notice**

- (1) Taxpayers that have received notices in the past may call to see if they are supposed to receive a notice in the current year. Follow the table below to answer this type of call.

Note: Notices will not be verified until two weeks after the last dated notice for the tax year in question.

- (2) Complete authentication/authorization process in accordance with Authentication/Authorization for Account Information in IRM 3.42.7.
- (3) After this information is confirmed through the database, you can tell the customer if a notice was sent.

Verifying the Receipt of a Notice		
If	And	Then
the filer is questioning whether they should have received a Notice CP 2100, Notice 972CG,	the notices are being mailed	inform the customer the notices are currently being mailed and they can call back after the notice lookup date.

Verifying the Receipt of a Notice		
If	And	Then
the filer is questioning whether they should have received a Notice CP 2100, Notice 972CG,	it has been at least two weeks since the final mailing date of the notice for the tax year in question	verify if a notice was mailed after completing Authentication/ Authorization requirements. Escalate the case to Information Filing Support (IFS) Leads for recreate, if applicable. Advise the customer they should receive the notice within 4 weeks.
the filer is questioning whether they should have received a Notice CP 2100, Notice 972CG,	it has been two weeks after the last dated notice and the customer is going to fax a Form 2848/Form 8821	escalate the case to IFS. IFS will contact the customer once Form 2848/Form 8821 is received. Explain to the customer what you have done. Note: Form 2848 or Form 8821 must be faxed in for each TIN on the TIN listing (CP 2100 and Notice 972CG).
a notice is due,	the customer states they have not received it and the customer would like the recreated notice sent to a different address and it is two weeks after the final notice date	escalate the case to IFS. IFS will recreate the notice. Explain to the customer what you have done and provide the Incident number. Explain they must complete Form 8822-B, Change of Address, Business, include the Incident number on the top of the form and fax it to TSO. Follow procedures in IRM 3.42.9.13.4, Request to Recreate Notice CP 2100, CP 2100A and 972CG.
If the customer is trying to determine the identity of a TCC listed on the Notice CP 2100, CP 2100A or 972CG they received,	they are an authorized person for the business per entity type or an authorized third party for the business that received the notice.	Follow procedures listed in IRM 3.42.9.13.5, Notice Information Request for TCC Business Name.

- (4) When searching the TIN on the database, make sure the EIN being searched matches the EIN shown as the Access Key. The EIN shown as the Access Key is the EIN used to generate the notices. If the EIN searched is different from the Access Key EIN, there will not be a notice mailed to the company that owns the EIN searched.
- (5) If a customer has questions about the status of a previous recreate request, research the Interaction. If the customer does not have an Interaction number, you must open a new Interaction.

- (6) If a customer has questions about the status of a previous recreate request, research the Interaction, if closed and the customer needs further assistance, open a new Interaction and escalate to the Information Filing Support (IFS) Lead Provider Group.
- (7) Notices CP 2100, Notice CP 2100A, and Notice 972CG require separate Interactions. Follow procedures in IRM 3.42.9.13.4, Request to Recreate Notice CP 2100, CP 2100A, and 972CG.
- (8) Multiple requests for the same notice for different years should be in one Interaction.
- (9) Requests with multiple EINs for the same notice by the same customer should be in one Interaction.

21.3.11.6.2.7
(01-01-2023)
Encryption Codes

- (1) This section contains procedures for providing encryption codes to filers upon receipt of a Notice CP 2100 CD/DVD or Notice 972CG CD/DVD listing for missing and incorrect names/TINs.
- (2) Inquiries received in FS pertaining to an encryption code for Notice 972CG or Notice CP 2100 must be reassigned to the IFS Lead.

21.3.11.7
(01-01-2019)
Notice of Penalty

- (1) A determination of the penalties to be assessed by the IRS is made when the processing of information returns is completed, generally a year to 18 months after the due date of the information returns. The IRS will notify filers of returns which are subject to penalty by issuing Notice 972CG, Notice of Proposed Civil Penalty.
- (2) Notice 972CG, with a listing of missing or incorrect name/TIN combinations used on information returns, will be sent to filers of information documents noncompliant with IRC 6721. The notice may include proposed penalties for late filing and/or failure to file information returns electronically.
- (3) CP 215, Civil Penalty, this notice can be received if the customer fails to respond to Notice 972CG or correspondence within time limits, or the explanation was not accepted.
- (4) If the customer disagrees with all or part of the penalties proposed, then an explanation establishing reasonable cause for why the penalties should not apply must accompany the response page to the IRS. See Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs for further information if needed.
- (5) If the customer requests additional assistance obtain relevant information to resolve the issue found on the Summary of Proposal Penalty or Explanation of Penalty notice.
- (6) Advise the customer to review Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs.

21.3.11.8
(01-01-2019)
**Information Return
Penalties**

- (1) IRC 6721, IRC 6722, and IRC 6723 give the IRS the authority to propose and assess penalties when filers of information returns, such as Form 1099 or Form W-2, Wage and Tax Statement, fail to comply with certain filing requirements established by the IRC and Regulations.
- (2) Penalties may be assessed for the following:
 - Failure to file by the due date (late filing)
 - Failure to include all information or correct information required (incomplete, missing names/TINs and other information)
 - Failure to file electronically

Refer the customer to General Instructions for Certain Information Returns for more information.

- (3) Advise the customer the three tier late filing penalties are listed on the Summary of Proposed Penalty page on the notice and can be found in Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs, Part VIII, Information Penalty Rates, the General Instructions for Certain Information Returns, Part O, and the Penalties in the General Instructions for Forms W-2 and W-3.
- (4) The research of return filing does not fall within TSO scope. Advise the customer to resolve the issue, they must follow the instructions in the notice. The customer must respond in writing to the address on the notice.

21.3.11.9
(01-01-2024)
**Waivers from Filing
Information Returns
Electronically**

- (1) This section outlines the information to be provided when customers need a waiver from the magnetic/electronic filing requirement set forth in IRC 6011(e).
- (2) Requests for a waiver from electronic filing must be made by submitting Form 8508, Application for a Waiver from Electronic Filing of Information Returns, before the due date of the returns for which the waiver is being requested.
- (3) Form 8508, Application for a Waiver from Electronic Filing of Information Returns, must be completed in full, signed by the issuer, and submitted at least 45 calendar days before the due date of the return.
- (4) A separate Form 8508 must be completed for each entity (EIN) for which a waiver is being requested.
- (5) The approval of a waiver applies for one filing year only. A new waiver request must be applied for each year for which a waiver is needed. An initial request for waiver does not require the customer to submit cost estimates. Subsequent requests for a waiver require two current cost estimates from a third-party for software upgrades, or programming to update the issuer's system.
- (6) If all the information on the form is not completed, two current cost estimates are not provided after the first request, and/or the form is not signed by the issuer, the request will automatically be denied.
- (7) An approved waiver from filing electronically still requires the issuer to file timely on paper forms to the appropriate IRS Submission Processing Center.
- (8) If a customer requests a reconsideration of a denied waiver they must respond to the letter of denial within 30 calendar days from the date of the letter or 60 days for overseas filers. Overseas status is based on the filer's address.

21.3.11.10
(12-10-2021)

**Other Types of Inquiries
Received in Technical
Services Operation
(TSO)**

- (1) This section lists additional subjects TSO receives questions on and must provide filing requirements and recommended actions.

21.3.11.10.1
(12-10-2021)

**Reclassification of
Employees**

- (1) Calls are received in TSO about the mis-classification or proper worker classification of individuals for employment tax purposes. When employers call because they received a notice from the IRS stating they treated an employee as a non-employee, the customer must follow the instructions in the notice and in Publication 15, (Circular E), Employer's Tax Guide, to help explain the actions required. You may also refer the customer to Publication 4341, Information Guide for Employers Filing Form 941 or Form 944 - Frequently Asked Questions about the Reclassification of Workers as Employees.
- (2) Employers may also qualify for relief from payment of employment taxes under Section 530 of the Revenue Act of 1978. Refer customer to Publication 1976, Do You Qualify for Relief Under Section 530?
- (3) Announcement 2012-45 provides information about the Voluntary Classification Settlement Program (VCSP). This program provides an opportunity for taxpayers to reclassify workers as employees with partial relief from employment taxes if certain requirements are met.

21.3.11.10.2
(01-01-2023)

**Individual Taxpayer
Identification Number
(ITIN) Inquiries**

- (1) An Individual Taxpayer Identification Number (ITIN) is a nine-digit number issued by the IRS to individuals who are required for U.S. tax purposes to have a U.S. Taxpayer Identification Number but who do not have, and are not eligible to obtain, a SSN.
- (2) Advise individuals to file Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an IRS Individual Taxpayer Identification Number (ITIN).
- (3) The ITIN is for federal tax purposes only. It does not entitle individuals to Social Security benefits and does not change their immigration status or their right to work in the United States.
- (4) If a customer is questioning where to report a payment made to someone who provides an ITIN, certain actions must be taken. The issuer is required to use certain presumption rules to determine the following:
- The status of the payee as a U.S. or foreign person and,
 - The classification of the payee as an individual, trust, estate, corporation, or partnership.

ITIN Inquiries		
If	And	Then
the issuer does not have a Form W-9, Request for Taxpayer Identification Number and Certification, or a Form W-8 series on file,	the person provided an ITIN and the payment is for services rendered,	advise the issuer they must follow the presumption rules outlined in the General Instructions for Certain Information Returns.

ITIN Inquiries		
If	And	Then
the issuer has a Form W-9, Request for Taxpayer Identification Number and Certification on file,	the recipient provided an ITIN on the form,	advise the issuer to follow the Presumption rules outlined in the General Instructions for Certain Information Returns.
the recipient is an agricultural worker with an H-2A Visa,	provided a SSN,	advise the issuer to refer to Publication 51, Circular A, Agricultural Employer's Tax Guide.
the recipient is an agricultural worker with an H-2A Visa,	has not provided a SSN,	advise the issuer to reference Publication 51, Circular A, Agricultural Employer's Tax Guide.

- (5) Advise the customer to follow the detailed information in the General Instructions for Certain Information Returns (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G), and Publication 1281, Backup Withholding for Missing Incorrect Name/TIN(s), when answering these questions.

21.3.11.11
(01-01-2014)
Substitute Forms

- (1) This section includes information to provide customers when they want information about creating substitute forms that can be sent to the IRS, SSA, and the recipients/employees.
- (2) Substitute forms for certain information returns must comply with rules set forth in Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.
- (3) Paper Substitute Form W-2 series and Form W-3 series must conform to the specifications in Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3.
- (4) Requirements for Paper Substitute Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements specific and filers are found in Publication 1223, General Rules and Specifications for Substitute Forms W-2c and W-3c.
- (5) Specifications for substitute Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, are included in Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498 and Certain Other Information Returns.

