

IRM PROCEDURAL UPDATE

DATE: 10/18/2017

NUMBER: sbse-05-1017-1463

SUBJECT: Internal Controls; Transition from IRM 21.3.12

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1

IRM 5.19.1.1 through IRM 5.19.1.1.7 - Inserted Program Scope and Objectives with content to comply with the new Internal Management Documents System, Internal Revenue Manual (IRM) internal control requirements. Remaining Sections renumbered and hyperlinks updated accordingly.

5.19.1.1 Program Scope and Objectives

1. The objective of the balance due program is to work responses to balance due notices and work with taxpayers to help them satisfy their outstanding tax liabilities.
2. **Purpose:** In general, taxpayer written, phone or face to face contacts related to balance due modules in notice or Taxpayer Delinquent Account (TDA) status will be processed using this IRM.
3. **Audience:** These procedures apply to IRS employees who are responsible for the processing of Campus balance due responses. These employees are located in both the Small Business/Self-Employed (SB/SE) and Wage & Investment (W&I) business operating divisions in the following functions:
 - o Automated Collection System (ACS) and ACS Support (ACSS)
 - o Compliance Services Collection Operation (CSCO)
 - o Field Assistance (FA) Offices
 - o Accounts Management (AM)
4. **Policy Owner:** Director, Collection Policy.
5. **Program Owner:** Collection Policy, Case Resolution Alternatives (CRA).
6. **Primary Stakeholders:**
 - o ACS and ACSS employees,
 - o AM employees,
 - o CSCO employees, and
 - o FA employees.
7. **Program Goals:** This IRM provides the fundamental knowledge and procedural guidance for employees who work balance due responses. By following the processes and procedures provided by this IRM, employees will process balance due responses in a manner that follows IRS policy and procedures while promoting the best interests of the Government.

5.19.1.1.1 Background

1. This IRM 5.19.1, *Liability Collection, Balance Due*, provides directions and guidelines for working the balance due program. The procedures contained in this section provide guidance for employees to help taxpayers determine the best way to resolve their outstanding balance(s) due. This section also provides guidance on various situations that employees may encounter and how to resolve them.
2. Installment Agreements are arrangements by which the Internal Revenue Service allows taxpayers to pay liabilities over time. Taxpayers should be encouraged to pay the liability in full to avoid the costs of an IA, which include a user fee, accrual of penalties and interest, and the possible filing of a Notice of Federal Tax Lien (NFTL). If full payment cannot be achieved by the Collection Statute Expiration Date (CSED), and taxpayers have some ability to pay, Partial Payment Installment Agreements (PPIAs) may be granted. During the course of IAs, penalties and interest continue to accrue. No levies may be served while an IA is pending, in effect, or for 30 days following rejection or termination and the appeal period if the rejection or termination is timely appealed.

5.19.1.1.2 Authority

1. The authorities for this IRM include:
 - o IRC 6159, *Agreements for Payment of Tax Liability in Installments*.
 - o Treasury Reg § 301.6343
2. Per Policy Statement 5-1: A tax system based on voluntary assessment would not be viable without enforcement programs to ensure compliance. The Service is committed to educating and assisting taxpayers who make a good faith effort to comply. However, enforcement action should be taken promptly, in accordance with Internal Revenue Manual guidelines, against taxpayers who have not shown a good faith effort to comply. Promotion of long-term voluntary compliance is a basic goal of the Service, and in reaching this goal, the Service will be cognizant not only of taxpayers' obligations under our system of taxation but also of their rights.
3. Per Policy Statement 5-2: We will actively assist taxpayers who try to comply with the law, and work to continually improve the quality of our systems and service to meet the needs of our customers. All taxpayers, whether delinquent or fully compliant, are entitled to prompt and professional service whenever they deal with Service employees. The public as a whole is our customer, *not* just delinquent taxpayers. Our customers expect us to promote voluntary compliance by ensuring that all promptly pay their fair share.
4. IRC 6502 provides procedures for the ten year CSED.
5. The IRS Restructuring and Reform Act of 1998 (IRS RRA 98), Section 3705(a), provides identification requirements for all IRS employees working tax related matters.

5.19.1.1.3 Roles and Responsibilities

1. The Director, Collection Policy, is responsible for all policy and procedures related to balance due programs. Responsible for overseeing program coordination for Campus procedures related to balance due programs. Works closely with Campus Collection directorships and operations in each campus as primary contact and support for balance due.
2. The Operations Manager is responsible for managing remote collection activities including telephone, correspondence and face-to-face transactions, following the procedures in this IRM. Oversees department, team and employee responses to taxpayer inquiries and responses concerning balances due. Oversees department, team and employee actions to resolve balance due accounts owed by taxpayers who did not full pay their tax due.
3. The Department manager is responsible for Overseeing team and employee responses to taxpayer inquiries and responses concerning balances due, following the procedures in this IRM. Oversees team and employee actions to resolve balance due accounts owed by taxpayers who did not full pay their tax due.
4. The Team manager is responsible for overseeing employee responses to taxpayer inquiries and responses concerning taxpayer delinquent return accounts and investigations, following the procedures in this IRM. Oversees employee actions to resolve balance due accounts owed by taxpayers who did not full pay their tax due.
5. Employees who process balance due responses are responsible for responding to taxpayer inquiries and responses concerning balance due accounts, following the procedures in this IRM.

5.19.1.1.4 Program Management and Review

1. **Program Reviews:** Operational and program reviews are conducted to ensure that cases actions are in accordance with the procedures in this IRM.
2. **Program Reports:** The following daily and weekly reports are generated by management, and can assist with evaluating the performance of the balance due program:
 - o Embedded Quality Review System (EQRS) Reports.
 - o National Quality Review System (NQRS) Reports.
 - o Accounts Management Services (AMS) Reports.
 - o ACS Reports.
 - o Monthly Monitoring Report (MMR).
 - o Work Planning & Control (WP&C) Reports.
 - o Case Control Activity System (CCA) Reports.
 - o Collection Activity Report (CAR)
3. Monthly Installment Agreement Trend Report. Sourced from the CAR (CAR), CRA generates and reviews a monthly Installment Agreement trend report that captures data on the various types of installment agreements (IAs) and compares year over year data on IA inventory levels, the number of IAs initiated, default rates, full pay rates, and dollars collected. Any anomalies are

identified and researched for potential causes. Negative trends are identified and causes addressed.

4. **Program Effectiveness:** The program results are housed on the Collection Program and Campus Reports SharePoint site in the Monthly Monitoring Report (MMR). The MMR captures NQRS results to show monthly and cumulative stats. Evaluative (EQRS) and national (NQRS) quality reviews and consistency reviews are routinely conducted, along with Headquarters reviews to ensure case actions are timely and in accordance with the procedures in this IRM.
 - a. Cases are routinely reviewed by Centralized Quality Review System (CQRS) to ensure case actions are timely and in accordance with the procedures in this IRM.
 - b. Case reviews are conducted by managers to ensure compliance with this IRM.
 - c. Operational reviews are conducted by the Department and Operation Managers annually to evaluate program deliver, conformance to administrative requirements and ensure compliance with this IRM.
 - d. Headquarters Collection Policy, including CRA, will conduct ad hoc Installment Agreement program reviews as necessary to verify compliance with IRM requirements, address TIGTA/GAO findings, and address any trends that appear.

5.19.1.1.5 Program Controls

1. Incoming telephone calls are distributed to telephone representatives using the Aspect or Infrastructure Upgrade Project (IUP) systems.
2. Taxpayer responses and other inventory are loaded to AMS and then distributed to correspondence tax examiners. AMS tracks employee actions and is monitored by Operation, Department, and Front-Line managers along with Collection HQ employees.
3. Employees should ensure that taxpayer conditions meet requirements for Streamlined or In-Business Express installment agreement processing criteria and that there are no unfiled returns. Certain case dispositions (including non-streamlined IAs, certain adjustments and currently not collectable (CNC) closures) require managerial approval.
4. The Integrated Data Retrieval System (IDRS) programming ensures that all open balance due modules on IDRS in a notice or collection status are included when an IA is input.
5. Independent Administrative Review is required of all rejected IA proposals, and all rejection, default and termination decisions are subject to appeal procedures.
6. Managers are required to follow program management procedures and controls addressed in:
 - o IRM 1.4.11, *Field Assistance Guide for Managers*
 - o IRM 1.4.20, *Filing & Payment Compliance Managers Handbook*
 - o IRM 1.4.16, *Accounts Management Guide for Managers*

5.19.1.1.6 Acronyms

1. Refer to Exhibit 5.19.1-1, *Acronyms and Explanations for IRM 5.19.1*, for a list of acronyms.
2. Additional acceptable acronyms and abbreviations are found in the ReferenceNet Acronym Database.

5.19.1.1.7 Related Resources

1. While many topics are touched upon in this chapter, comprehensive guidance about all of them cannot always be included here. As you use this chapter, remain alert for references to other resources, such as related IRMs and websites. Access that guidance as needed to ensure a thorough understanding of topics.
2. Additional resources can be found as applicable in:
 - o IRM 2.3, *IDRS Terminal Responses*
 - o IRM 2.4, *IDRS Terminal Input*
 - o IRM 3.13.62, *Media Transport and Control*
 - o IRM 3.30.123, *Processing Timeliness: Cycles, Criteria and Critical Dates*
 - o IRM 5.19.2, *Individual Master File (IMF) Return Delinquency*
 - o IRM 5.19.3, *Backup Withholding Program*
 - o IRM 5.19.4, *Enforcement Action*
 - o IRM 5.19.5, *ACS Inventory*
 - o IRM 5.19.6, *ACS Support*
 - o IRM 5.19.8, *Collection Appeal Rights*
 - o IRM 5.19.9, *Automated Levy Programs*
 - o IRM 5.19.10, *Collection Operations Transcript Processing*
 - o IRM 5.19.11, *Withholding Compliance Program*
 - o IRM 5.19.13, *Campus Procedures for Securing Financial Information*
 - o IRM 5.19.16, *Compliance Services Collection Operations (CSCO) Clerical Procedures*
 - o IRM 5.19.17, *Campus Procedures for Currently Not Collectible and Offers in Compromise*
 - o IRM 5.19.18, *Federal Employee/Retiree Delinquency Initiative (FERDI)*
 - o IRM 5.19.19, *Campus Compliance International Case Processing (CCICP)*
 - o IRM 5.19.21, *Campus Procedures for Handling Identity Theft*
 - o IRM 5.19.22, *Business Master File (BMF) Return Delinquency*
 - o IRM 21.1, *Accounts Management and Compliance Services Operations*
 - o IRM 21.2, *Systems and Research Programs*
 - o IRM 21.3, *Taxpayer Contacts*
 - o IRM 21.4, *Refund Inquiries*
 - o IRM 21.5, *Account Resolution*
 - o IRM 21.6, *Individual Tax Returns*
 - o IRM 21.7, *Business Tax Returns and Non-Master File Accounts*
 - o IRM 21.10, *Quality Assurance*

- o IRM 20.1, *Penalty Handbook*
 - o IRM 20.2, *Interest*
 - o Document 6209, *IRS Processing Codes and Information*
3. Employees may also find the following information helpful:
- o Servicewide Electronic Research Program (SERP)
 - o Servicewide Notice Information Program (SNIP)
 - o Correspondence Letters
 - o Integrated Automation Technologies (IAT) Tools

IRM 5.19.1.2.3, *Recommended Call Flow*, updated first row of second table under paragraph (1).

1. After verifying disclosure and securing necessary information (best contact phone number & levy sources if needed), remind the taxpayer of the outstanding balance(s) and ask for their proposal of payment (full payment or IA).

Type of Account	Conversational Strategy
Delinquent Account	"Our records indicate you have a balance due of \$_____ for tax years _____, _____ and _____ as of _____. Are you calling to full pay the account or make monthly arrangements to pay?"

Follow the table below for proper resolution:

If ...	Then ...
The taxpayer proposes to Full Pay (including offset from a refund return),	See IRM 5.19.1.2.6.2.3, <i>Full Pay Agreements - ACS, ACSS and CSCO Employees</i> , and IRM 5.19.1.6.3, <i>Full Pay Within 60 or 120 Day Agreement</i> .
The taxpayer states he/she cannot resolve the account today, but is wanting to make payment arrangements or pay on a monthly basis and they are fully compliant,	The CR should set up SIA if the dollar amount the taxpayer is proposing meets requirements. If not, the CR should follow appropriate procedures for NSIAs. See IRM 5.19.1.6.4, <i>IAs</i> .
The taxpayer states he/she cannot resolve the account today, but is wanting to make payment arrangements or pay on a monthly basis and they are missing return(s),	Advise taxpayer that IA cannot be considered until missing returns have been filed. Advise taxpayer to submit tax returns with Form 9465, <i>Installment Agreement Request</i> , and Form 433-F, (if necessary). See IRM 5.19.1.6.4.7.1, <i>Requests Not Meeting Pending IA Criteria</i> .

	NOTE: You do not need to ask the taxpayer to submit Form 9465, <i>Installment Agreement Request</i> , if the proposed IA Terms are documented in AMS comments.
The taxpayer states that he/she cannot even afford an IA,	Determine if the taxpayer is eligible for a CNC or an OIC. See IRM 5.19.17, <i>Campus Procedures for Currently Not Collectible and Offers In Compromise</i> .
The taxpayer disagrees with the liability,	See IRM 5.19.1.4.3
The taxpayer refuses to pay,	See IRM 5.19.1.6.1, <i>Taxpayer Refuses to Pay</i> .

IRM 5.19.1.2.6.3.2, *Installment Agreements - Accounts Management, AM, Employees*, updated OUO information in first row of table under paragraph (2).

2. IBTF Express Agreements:

Dollar Criteria	Duration of IA
Under ##  ##	Earlier of 24 months or before CSED
AAB (CC SUMRY)	

NOTE: For criteria and procedures for IBTF Express IAs, see IRM 5.19.1.6.4.2.

IRM 5.19.1.2.6.4.2, *Financial Analysis, Verification and Substantiation - Accounts Management, AM, and Field Assistance, FA, Employees*, added reminders to paragraph (2) and (3) to clarify that NSIA, PPIA and CNC guidance is only for AM employees who work the NSIA line.

1. The table below provides guidance to AM and FA employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type
2. **NSIA:**

REMINDER: The following table is applicable for employees working the NSIA line. AM employees who do **not** work the NSIA line are **not** authorized to grant NSIAs.

Balance	Financial Analysis needed?	Verification and Substantiation Needed?

AAB (CC SUMRY) between ## ## - ## ##	Yes	Yes, verify questionable amounts claimed for income or expenses using internal sources or through a telephone call to taxpayer. Paper substantiation is not required. Employees should use sound judgment to determine if the taxpayer's verbal justifications for income/expense discrepancies provide adequate substantiation.
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3. PPIA & CNC:

REMINDER: The following table is applicable for employees working the NSIA line. AM employees who do **not** work the NSIA line are **not** authorized to grant PPIAs. AM employees who do **not** work the NSIA line are *only* authorized to grant CNCs following the criteria in IRM 5.19.17.1.1.2, *CNC Exception Processing*.

Balance	Financial Analysis needed?	Verification and Substantiation Needed?
## - ## ## ## AAB (CC SUMRY)	Yes	Yes. 1. Use internal sources to verify assets, income and expenses. Any discrepancies between the assets, income or expenses reported on the CIS and the internal sources used for verification, must be addressed with the taxpayer and documented on the AMS case history. 2. Paper substantiation is required: If the amount claimed for income or any expenses appears to be unreasonable (per employee judgment) or the expense amounts claimed exceed the ALE standards and allowing these other expenses will result in a PPIA or CNC hardship.

		REMINDER: Paper substantiation should also be secured in cases where the taxpayer's explanation does not correspond to the internal sources verified.
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IRM 5.19.1.3.1, *Referrals to Manager - All Employees*, relocated guidance from below the alpha list under paragraph (1) into new paragraph (2).

1. Taxpayer requests to speak to a manager are a priority customer service issue. If a caller requests to speak to a manager, there are two options. The taxpayer must either be allowed to speak to the manager immediately or the manager must make a timely callback to the taxpayer within 24 hours (one business day).
 - o If the manager can take the call immediately,
 - a. Advise the caller you will attempt to refer him or her to your manager. Ask the caller to please hold.
 - b. Contact your supervisor or appointed designee. Transfer the call to the manager or designee in accordance with your local procedures. Areas using the Aspect System may transfer the call using "Inside Line."
 - o If your manager or designee is not available,
 - a. Inform the caller accordingly. Advise the taxpayer that they will receive a return call within 24 hours (one business day) of the customer's call.
 - b. Secure from the caller the best time and day (same day of the call or next day) for your manager or designee to return the call.
 - c. If working ACS or ACSS, enter history code "TOC0,01,MGRCB". AM employees should prepare Form 4442, *Inquiry Referral*. Refer the case to your manager in accordance with your local procedures.
 - d. Managers will return the call within 24 hours.
2. The employee should appropriately document the taxpayer's request to speak with the manager. Whether the manager speaks with the taxpayer immediately or within 24 hours, they should document the results of the conversation and reassign as appropriate for any necessary follow-up actions.

IRM 5.19.1.3.2.1, *General Transfer and Referral Information*, removed paragraph (1), moved it to a new subsection and renumbered remaining paragraphs accordingly. Revised paragraph (3) for clarity.

1. **Innocent Spouse:** If the taxpayer requests or appears eligible for Innocent Spouse relief, send Form 8857, *Request for Innocent Spouse Relief*, with

Publication 971, *Innocent Spouse Relief*, via the Enterprise Logistics Information Technology (ELITE) System. Inform the taxpayer IRS will review their form and contact them within 30-45 days. Document the case. Input "F8857TOTPX", where "X" = "H" for husband or "W" for wife, for each module included using CC ACTON:

- a. If the account is in Notice Status, input comments into AMS advising of the Innocent Spouse request

NOTE: Do not input CC STAUP.

- b. Once Form 8857, *Request for Innocent Spouse Relief*, is received (TC 971 AC 065), generally collection activities cease against the requesting spouse from the date the Form 8857, *Request for Innocent Spouse Relief*, is filed; any outstanding levies against the claimant are released.
- c. When an account is in ST 22, other areas of the Service send or fax Form 4442, *Inquiry Referral*, to ACSS to alert ACS a claim was filed. ACSS takes the following actions for any referrals:
 - Assigns the case "TOS4,45,F8857"
 - When received, enters comments "F8857 rec'd" on AMS
 - Ensures outstanding levies against the claimant are released
- d. If either the requesting or non-requesting spouse asks for an IA, review detailed procedures. See IRM 5.19.1.5.18, *Innocent Spouse*.
- e. If the account is in ST 22, proceed with appropriate collection actions on the non-petitioning spouse, such as levy, LT11, *Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested)*, or LT16, *Please Call Us About Your Overdue Taxes Or Tax Return*; then, move the case as follows:

If ...	Then ...
Final Notice date is not present and a levy source is present	Input History Code "TOE2,90,F8857SNT"
A Final Notice date is present and a levy source is present	Input History Code "TOE3,90,F8857SNT"
No levy source is present	Input History Code "TOI4,90,F8857SNT"

2. **Open Control:** Accounts with certain freeze codes or open controls on IDRS may require a referral or contact with another function. See IRM 21.5.2.3(5), *Adjustment Guidelines - Research*, IRM 21.5.6, *Freeze Codes*, and/or IRM 21.5.6, *Freeze Codes*.
3. For information about Potentially Dangerous Taxpayer (PDT) and "Caution Upon Contact" (CAU) Taxpayer designations, see IRM 25.4, *Employee Protection*.
4. For reports of preparer misconduct, see IRM 21.1.3.14, *Preparer Issues and Complaints/Form 14157*.
5. If a caller identifies themselves as a member of the media, refer to the Media Contacts (Referring Media Contacts) listing under the Who/Where page on

SERP for a list of media contacts. For additional information see IRM 21.3.5.4.4.2, *Media Contacts*.

6. For International taxpayers living abroad, see IRM 5.19.19, *Campus Compliance International Case Processing (CCICP)*, for the non toll free telephone numbers to provide.

IRM 5.19.1.3.2.1.1, *ACS Transfer Information*, created new subsection, added paragraph (1) from IRM 5.19.1.3.2.1, and added additional transfer guidance for transferring calls to ACS. Added tables showing both Aspect and IUP transfer numbers throughout.

1. If an account includes any modules in ST 22, and you have no access to the ACS system or have not had ACS training, determine first whether the taxpayer's question is related to the ST 22 module before transferring the correspondence to the appropriate ACSS site or the call to the appropriate ACS toll free number using the Telephone Transfer Guide
2. Address all non-ACS (non-collection) related account issues before transferring to ACS. Only transfer a call to ACS if the taxpayer has questions or issues related to the collection of the balance due. If a taxpayer cannot or does not want to be transferred to ACS, refer to (4) below.

If ...	And ...	Then ...
The taxpayer agrees with the balance due,	The purpose of the call is to request a payment arrangement or prevent collections actions, e.g., levy or NFTL,	Offer to transfer the call to ACS.
The taxpayer does not agree with the amount of the balance due,	The unagreed balance due issue can be resolved on the phone, e.g., math error, payment tracer, penalty abatement request, etc.,	Complete the account actions following normal procedures. NOTE: If a balance due still remains, refer to the last row of this table.
The taxpayer does not agree with the amount of the balance due,	The unagreed balance due issue cannot be resolved on the call, e.g., Exam reconsideration, AUR issue, TDI, etc.,	Offer to transfer the call to ACS.
All account actions have been completed, e.g., math error adjustment, credit transfer, transcript	A balance due still exists,	1. Advise the taxpayer you do not have authority to initiate a payment arrangement or

order, etc.,		prevent collection actions, e.g., levy or NFTL. 2. Offer to transfer the call to ACS.
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3. Transfer the call to either W&I ACS or SB/SE ACS depending on the BOD of the account as appropriate. Case actions such as full compliance check and cause and cure do not need to be performed before transferring, as ACS will complete these steps.

a. **BOD is W&I:**

Language ...	Aspect Extension ...	IUP Extension ...
English	92080	1080
Spanish	92071	1071

b. **BOD is SB/SE:**

Language ...	Aspect Extension ...	IUP Extension ...
English	92085	1085
Spanish	92076	1076

c. **FERDI Accounts:**

If the Account is ...	Aspect Extension ...	IUP Extension ...
FERDI ACS	92082	1082

See IRM 5.19.18.2(3), *Identifying FERDI Cases*, for how to identify FERDI accounts.

NOTE: All FERDI ACS calls should be transferred per the above table, whether they are English or Spanish. The FERDI site will utilize OPI Service instead of a Spanish assistor for Spanish calls.

4. If you are unable to transfer the call to ACS, take the following actions:

- a. Give the taxpayer the appropriate ACS telephone number:
- W&I - 1-800-829-7650, or
 - SB/SE - 1-800-829-3903.

Annotate AMS, no IDRS history is needed.

- b. Advise the taxpayer to call as soon as possible Monday through Friday from 8:00 AM to 8:00 PM, local time with the exception of Alaska and Hawaii, which follow Pacific Time.

- c. If the taxpayer's request for an IA meets pending criteria, input TC 971 AC 043, using CC REQ77, see IRM 5.19.1.6.4.7, *Pending IA Criteria*.
5. If there are no IDRS modules in ST 22, but there are Master File ST 22 modules, do not automatically transfer the call to ACS. Generally, this will occur when the module has a TC 530 with no subsequent TC 531 or 532. In these cases, follow the balance due procedures described in IRM 5.19.17.1.1.10, *Reversal of CNC Status*.

IRM 5.19.1.3.4, For All ACS Employees, added table showing both Aspect and IUP transfer numbers under paragraph (2).

1. **NMF:** For calls on an NMF account, advise the taxpayer they must call 1-888-829-7434.
2. **Spanish-speaking Taxpayers:** When the taxpayer requests a Spanish-speaking employee, transfer the call as follows:

BOD ...	Aspect Extension ...	IUP Extension ...
W&I,	92071	1071
SB/SE,	92076	1076

3. For **Multilingual** calls, refer to IRM 5.19.1.3.4.1, *Multilingual Services*.
4. For **Tax Law Inquiries**, refer to IRM 5.19.1.3.4.2, *Tax Law Inquiry*, to determine the correct transfer number for when transferring the taxpayer's call.
5. For **Non Tax Law Inquiries**, refer to IRM 5.19.1.3.4.3, *Non Tax Law Inquiry*.

IRM 5.19.1.3.4.1, Multilingual Services, added table showing both Aspect and IUP transfer numbers under paragraph (3). Converted bullet list under paragraph (6) to a table.

1. Multilingual services will be offered to taxpayers with a language barrier. The primary vehicle for providing this service is through bilingual employees and an Over-the-Phone Interpreter (OPI).
2. The IRS/OPI contract allows the disclosure of tax information to the OPI interpreter. The assistor should limit disclosure to only that information necessary to resolve the issue. The interpreters are not employees of IRS so communicate to them exactly as you would advise the taxpayer.
3. If translation is needed for non-English speaking taxpayers, offer the taxpayer OPI Service.
 - a. For Spanish speaking callers:

BOD ...	Aspect Extension ...	IUP Extension ...
W&I	92071	1071
SB/SE	92076	1076

- b. For all other non-English speaking callers, offer OPI service.
4. To use the OPI services, complete the following:
 1. **USE CONFERENCE HOLD** or the **OUTSIDE CALL BUTTON** to place the non-English speaker on hold.
 2. Call new toll-free phone number: **1-888-563-1155**.
5. Enter your PIN number (**xxxx-xxxx**) - **this is a unique personal PIN for each employee**. PINs have been distributed to site management. If an employee does not have a PIN, management or local SA will contact coordinator to have one assigned, usually within 1 business day.
6. **Select language:**

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

IRM 5.19.1.3.4.2, *Tax Law Inquiry*, inserted new paragraph (1) to provide Filing Season Assistance guidance. Renumbered remaining paragraphs accordingly. Updated paragraph (2) to show that existing guidance is for Post-Filing Season Guidance. Revised paragraphs (3) through (5) for clarity.

1. **Filing Season Assistance:** From January 2 through the last day of the filing season, AM is responsible for answering In-Scope (IS) tax law inquiries. See IRM 21.1.1.6, *Customer Service Representative (CSR) Duties*.
2. **Post-Filing Season Assistance:** After filing season and continuing for the remainder of the year (December 31), taxpayers should be referred to self-help options. See IRM 21.1.1.6, *Customer Service Representative (CSR) Duties*.
3. Accounts Management will answer tax law inquiries on a limited number of topics year-round. These include:
 - o Tax Exempt Government Entities (TEGE),
 - o Special Services: Military or Civilian Combat; Federally Declared Disaster,
 - o Affordable Care Act (ACA), and
 - o International Tax Law (overseas calls only).
4. When the taxpayer's Tax Law inquiry is:

- a. Received during filing season, or
- b. Received after filing season on one of the topics listed in (3) above.

see IRM 5.19.1.3.4.2.1, *Tax Law Inquiry Topic is Handled by AM*.

5. When the taxpayer's Tax Law inquiry is received after filing season and is **not** one of the topics listed in (3) and:
 - a. The taxpayer has internet access, see IRM 5.19.1.3.4.2.2, *Tax Law Inquiry Topic is NOT Handled by AM and TP has Internet Access*.
 - b. The taxpayer **does not** have internet access, see IRM 5.19.1.3.4.2.3, *Tax Law Inquiry Topic is NOT Handled by AM and Taxpayer does NOT have Internet Access*.

NOTE: Inform the taxpayer they are being transferred.

NOTE: All Compliance issues should be addressed before transferring.
The assistor should inform the taxpayer they are being transferred and advise caller of what topic to request after the transfer. The assistor should document AMS history with the reason for the transfer.

NOTE: Document AMS history with the reason for the transfer.

6. See IRM 21.1.1.6, *Customer Service Representative (CSR) Duties*, for additional information.

IRM 5.19.1.3.4.2.1, *Tax Law Inquiry Topic is Handled by AM*, revised for clarity. Added table showing both Aspect and IUP transfer numbers under paragraph (1).

1. When the taxpayer's Tax Law inquiry is either received during filing season, or received after filing season **and** is one of the topics listed in IRM 5.19.1.3.4.2(3), *Tax Law Inquiry*, AM is responsible for handling the inquiry.
 - a. If the call is received during Accounts Management Toll-Free lines (AM) hours of operation (7:00 am to 7:00 pm (local time)):

Issue ...	Aspect Extension ...	IUP Extension ...
AM Tax Law Inquiry,	92001	1001

NOTE: The caller will be transferred to a screening line. Advise the taxpayer that they will be transferred again. This will help direct the caller's inquiry expeditiously and to minimize the number of times they are subsequently transferred.

- b. If the call is received outside of the hours of operation, **do not** transfer the call. Instead, advise taxpayer of the hours of operation and to call the appropriate AM toll-free number 1-800-829-1040.

IRM 5.19.1.3.4.2.2, Tax Law Inquiry Topic is NOT Handled by AM and TP has Internet Access, updated paragraph (1). Added table showing both Aspect and IUP transfer numbers under paragraph (3).

1. When the taxpayer's Tax Law inquiry is received after filing season and is **not** one of the topics listed in IRM 5.19.1.3.4.2(3), the inquiry is not handled by AM and the taxpayer should be referred to self-help methods. When the taxpayer's inquiry is not handled by AM and the taxpayer has internet access, advise the taxpayer that the Service does not provide live assistance on this topic. Refer the taxpayer to www.irs.gov.
2. Provide the taxpayer with the following navigation tips:
 - o Select the Help & Resources' tab on the irs.gov home page. Options are listed on the left side of the page,
 - o Interactive Tax Assistant (ITA) - The ITA tool is a tax law resource that asks the taxpayer a series of questions and then provides them with responses to tax law questions on a limited number of topics. Enter "ITA" into the Search feature, or
 - o IRS Tax Map- Enter "IRS Tax Map" into the Search feature for more detailed information.

and close the call.

3. If the caller does not want to be referred to the website, transfer the call using the following tables:
 - a. **ACS Call Sites:** Austin, Brookhaven, Buffalo, Denver, Nashville, Oakland, Puerto Rico, Seattle:

Language ...	Aspect Extension ...	IUP Extension ...
English	92194	3013
Spanish	92195	3014

- b. All other ACS Call Sites:

Aspect Extension ...	IUP Extension ...
92001	1001

NOTE: The caller will be transferred to a screening line. Advise them they will be transferred again.

IRM 5.19.1.3.4.2.3, Tax Law Inquiry Topic is NOT Handled by AM and Taxpayer does NOT have Internet Access, updated paragraph (1). Added table showing both Aspect and IUP transfer numbers under paragraph (2).

1. When the taxpayer's Tax Law inquiry is received after filing season and is **not** one of the topics listed in IRM 5.19.1.3.4.2(3), the inquiry is not handled by AM and the taxpayer should be referred to self-help methods. When the taxpayer's inquiry is not handled by AM and the taxpayer does not have

internet access, advise the taxpayer that the Service does not provide live assistance on this topic. Refer the taxpayer to the following sources:

- o Tele-Tax: 1-800-829-4477 for information on a variety of tax topics. After the selection of the language preference, press 2 to enter the Tele-Tax topics, then press 123 and follow the prompts to find the right Tele-Tax topic.
- o Commercial software packages - many also provide answers to tax questions.
- o A tax professional.

and close the call.

2. If the caller does not want to be referred to Tele-Tax, transfer the call using the following tables:

- a. **ACS Call Sites:** Austin, Brookhaven, Buffalo, Denver, Nashville, Oakland, Puerto Rico, Seattle:

Language ...	Aspect Extension ...	IUP Extension ...
English	92194	3013
Spanish	92195	3014

- b. All other ACS Call Sites:

Aspect Extension ...	IUP Extension ...
92001	1001

NOTE: The caller will be transferred to a screening line. Advise them they will be transferred again.

IRM 5.19.1.3.4.3.1, *Account Issues*, added table showing both Aspect and IUP transfer numbers from under paragraph (1). Deleted paragraph (2) and renumbered remaining paragraphs accordingly.

1. AM Toll Free lines handle account issues that do not pertain to the ACS case. When the call is received during AM hours of operation, 7:00 am to 7:00 pm (local time). transfer the call.

Language ...	Aspect Extension ...	IUP Extension ...
English,	92020	1020
Spanish,	92021	1021

EXCEPTION: See IRM 5.19.1.3.4.3.2, *Refund Inquiries*, for transferring calls regarding refund inquiries.

2. If the call is received outside of the hours of operation, **do not** transfer the call. Instead, advise taxpayer of the hours of operation and to call the appropriate AM toll-free number (1-800-829-1040).

IRM 5.19.1.3.4.3.2, *Refund Inquiries*, revised throughout. Added table showing both Aspect and IUP transfer numbers under paragraphs (1) and (2). Added new paragraph (4).

1. When a taxpayer inquires about their refund **where** it has been:
 - o **21 days or less** since they filed an electronic return, **or**
 - o **Six weeks or less** since they filed a paper return,

and the call is received during AM hours of operation (7:00 am to 7:00 pm (local time)), transfer the call:

Language ...	Aspect Extension ...	IUP Extension ...
English,	90278	3158
Spanish,	90279	3258

2. When a taxpayer inquires about their refund **where** it has been:
 - o **More than 21 days** since they filed an electronic return, **or**
 - o **More than six weeks** since they filed a paper return,

and the call is received during AM hours of operation, transfer the call:

Language ...	Aspect Extension ...	IUP Extension ...
English,	92020	1020
Spanish,	92021	1021

3. If the call is received outside of the hours of operation, **do not** transfer the call. Instead, advise taxpayer of the hours of operation and to call the appropriate Refund Hotline (Automated Service): 1-800-829-1954.
4. Emphasize to the taxpayer that the **best** way to get the most current information about their refund is through the automated systems.
 - o The automated systems are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone with internet access.
 - o The automated systems provide information that is specific to each taxpayer who uses the tool.
 - o The automated systems eliminate the need for the taxpayer to wait on hold to speak to an assistor.

IRM 5.19.1.3.4.3.5, *ACS FERDI Issues*, revised throughout. Added table showing both Aspect and IUP transfer numbers under paragraph (3)(a).

1. Employees can identify FERDI accounts by the following codes:
 - o AMS – "Federal Employee" in the Alerts box of the Account Summary screen,

- o ACSWEB or ACS Green Screen – "FE" in the Alerts section,
 - o IDRS CC ENMOD screen – "FED-EMP>F",
 - o CFOL CC IMFOL E screen – "FED EMPLOY/RETIREE",
2. **FERDI Calls on Notice Status Cases** (Not ST 22, 24 or 26): No special handling is required. ACS employees should follow guidelines in IRM 5.19.18.4(7), *FERDI General Case Processing Overview*, to process FERDI calls (not in TDA Status 22, 24 or 26).
3. **FERDI Calls on TDA Status Cases:**
- a. **ST 22 or 24 Cases:**
 - **Jacksonville, Seattle or Atlanta Call Sites** - ACS employees at these sites should work these calls. Jacksonville is the FERDI site; Seattle and Atlanta are the FERDI backup sites. ACS employees at these sites are trained to work FERDI ACS cases.
 - **All other ACS Call Sites** - ACS employees at all other sites should transfer calls in ST 22 or 24 to the FERDI site:

Call Site:	Aspect Extension ...	IUP Extension ...
Jacksonville (FERDI)	92082	1082

NOTE: All FERDI calls needing Spanish translators should be transferred to the Jacksonville Call Site as shown in the table above. They will utilize OPI Service instead of a Spanish assistor.

- b. **ST 26 Cases:** Follow procedures in IRM 5.19.1.3.2.4, *Revenue Officer (RO) Assignment*, and IRM 5.19.1.4.1, *Account Actions on Referral/Redirects*.
4. **IRS Employee Calls:** If the call is from an IRS employee, **do not** work or transfer the call. Instead, refer the inquiry to the field per IRM 5.19.18.3, *IRS Employee FERDI Cases*

IRM 5.19.1.3.4.3.6, BMF Taxpayer, Added table showing both Aspect and IUP transfer numbers under paragraph (1).

- 1. If you are not trained to handle an ACS BMF account, transfer the call to extension 92085.

ACS ...	Aspect Extension ...	IUP Extension ...
SB/SE	92085	1085

EXCEPTION: Although Puerto Rico ACS is a W&I site, they provide bilingual support for SB/SE ACS lines. Therefore, Puerto Rico ACS employees should not transfer calls to this line.

IRM 5.19.1.3.5, *For Other Account Issues*, added reference to paragraph (8).

8. **IA Requests Above Campus Authority:** Any request above your authority must be routed to an RO for consideration. IRM 5.19.1.6.4, *IAs*, and IRM 5.19.1.4.1, *Account Actions on Referral/Redirects*.

IRM 5.19.1.4.2, *Taxpayer Information*, added exception under paragraph (3).

3. **AM, CSCO, Field Assistance employees (including ACS and ACSS employees working non-ACS cases):** You must attempt to secure the best contact number when speaking to taxpayers (or their authorized representatives) on all accounts if there is a balance due of any kind. If working correspondence and a phone number was provided, then update account if there is a balance due.

EXCEPTION: If documentation is present that indicates contact numbers were addressed within the past 13 cycles, then you are **not** required to request telephone numbers.

EXCEPTION: AM phone assistors only: Do not verify or secure phone numbers on accounts below deferral level. See IRM 5.19.1.2.6.1, *Tolerance and Deferral - All Employees*. On accounts above deferral level, secure or verify the best contact phone number.

EXCEPTION: AM phone assistors only: IMF assessed balance due is ~~##~~  ~~##~~, except for request for Full Pay Agreement. See IRM 5.19.1.4.1 (7), *Account Actions on Referral/Redirects*.

EXCEPTION: Field Assistance TAC employees only: When contact is solely for the purpose of hand-delivering a payment **and** the account is in ST 60.

- a. If AMS is available, make changes using the AMS Update Contact tool.

EXCEPTION: If AMS is **not** available, then make changes using IDRS CC TELEA, CC TELEC, CC TELED or CC DOALL.

- b. You are **not** required to secure/verify telephone numbers on the following accounts:
- o If the account is **not** active on IDRS.
 - o ST 03: CSRs transferring cases to ACS **without** ACS access.
 - o ST 12: No balance due modules. This also includes instances where the account balance is resolved within the same day, contact numbers are **not** required.

EXAMPLE: Payment Tracer - money located to full pay the balance, or on-line adjustment full paying the balance due, ST 12.

- o ST 22, 23 or 24: CSRs transferring cases to ACS **without** ACS access.
- o ST 26: Assigned to an RO. See IRM 5.19.1.4.1(7), *Account Actions on Referral/Redirects*.
- o ST 71: **Unless** modules in other statuses are present.
- o ST 72.

NOTE: The TC 520 Closing Code Chart determines where the case resides: CDP/Appeals, Bankruptcy/Litigation, Tax Court or a Civil Penalty with Appeal Rights. Follow the TC 520 Closing Code Chart in Document 6209, *IRS Processing Codes and Information*, for the definitions of the CC to ensure the case is routed properly. Secure the best contact number if mixed statuses are present.

IRM 5.19.1.5.2.1.3, *Will File Bankruptcy*, added exception under paragraph (2).

2. If the balance due meets or exceeds established criteria, make a NFTL determination and advise the taxpayer of NFTL filing when appropriate; for criteria; for NFTL filing procedures, see IRM 5.19.4.5.3.1(2), *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.

EXCEPTION: AM employees who have **not** been trained on filing NFTLs should transfer the call to the NSIA line for the NFTL determination.

REMINDER: Annotate AMS with the NFTL determination.

IRM 5.19.1.5.3, *Deceased Taxpayers*, revised paragraph (1)(a).

1. General processing guidelines:
 - a. Except as otherwise noted throughout the following procedures, all procedures apply to contacts by phone, correspondence, or in person. For ACS employees working R4 Inventory, use guidelines in IRM 5.19.5.6.4.2, *Decedent*, to process decedent cases.

REMINDER: If a Decedent account includes any modules in ST 22, and you have no access to the ACS system, transfer the correspondence to the appropriate ACSS site or the call to the appropriate ACS toll free number using the Telephone Transfer Guide.

- b. Decedent procedures apply to IMF, BMF sole proprietorship, and BMF partnership accounts.

- c. All information gathered and actions taken (including NFTL determinations) on Decedent accounts are to be documented in AMS. Asset information may be documented in the AMS narrative or AMS Financial screen. If AMS is not available, document on CC ENMOD or CC TXMOD as appropriate.
- d. If at any time original documents are received, make copies and return the originals to the provider.

REMINDER: Faxes are copies and do not need to be handled as originals.

- e. See IRM 11.3.2.4.11, *Deceased Individuals*, for disclosure information on Decedent accounts. Secure Form 56, *Notice Concerning Fiduciary Relationship*, when necessary to prove the creation or termination of a fiduciary relationship. Secure authorized representative forms (Form 2848, *Power of Attorney and Declaration of Representative*/Form 8821, *Tax Information Authorization*) when necessary to verify an authorized representative.

NOTE: A third party authorization (Form 2848, *Power of Attorney and Declaration of Representative*, Form 8821, *Tax Information Authorization*, or oral taxpayer information authorization) expires with the death of the taxpayer. An executor or administrator is appointed to act in place of the decedent and may provide a new authorization.

- f. A NFTL determination is required on **all** Decedent accounts. If personal or real property is identified during internal/external research as described below, a NFTL is to be filed. Neither a fiduciary's name nor the fiduciary's address is to appear on the NFTL. If a fiduciary's address has been added to the account, include in the case narrative the address of real property owned by the decedent prior to death or their last known address if they owned no property. For ST 22 accounts, document that the NFTL should not be filed using the address on the account and enter "FM10" twice when requesting the NFTL. For non ST 22 accounts, enter the appropriate address on Form 12636, *Request for Filing or Refiling Notice of Federal Tax NFTL*, when requesting the NFTL. If a fiduciary's name has been added to the account, document that the fiduciary's name must be removed from the NFTL. For ST 22 accounts, enter "FM10" twice when requesting the NFTL. For non ST 22 accounts, do not enter the fiduciary's name on Form 12636, *Request for Filing or Refiling Notice of Federal Tax NFTL*, when requesting the NFTL. See IRM 5.19.4.5, *Notice of Federal Tax Lien Determinations and Filing Criteria*, for NFTL procedures.
- g. When it becomes necessary to suspend a case while waiting for additional information that is not available during the phone contact or in correspondence:

If ...	Then ...
ST 22 account	Based on the address and BOD of the account, provide the appropriate ACSS mailing address. Enter history code "TOR4,XX,DECD" (XX = promised mailing time frame plus 15 days)
Notice status account	Based on the address and BOD of the account, provide the appropriate CSCO mailing address and enter CC STAUP 22XX (XX = promised mailing time plus 6 cycles).

- h. If procedures require the input of ACS history code TOR4 and the case is already in R4, use of history code OADT is acceptable.
- i. When sending referrals per the following procedures, include all supporting documents secured (e.g. copies of death certificate, wills, letters testamentary, Credit Bureau reports, etc.). Additionally, document research work undertaken, the NFTL determination, and attempts to contact the fiduciary on the referral.

NOTE: Only TDA or TDA/TDI combo cases are to be referred to Advisory. Do not refer TDI only decedent accounts to Advisory.

- j. If communication is with a liable surviving party and the following decedent procedures require transfer to a Revenue Officer or referral to an Advisory Unit, document the liable party's payment ability and transfer/refer the case. IRM 5.19.1.5.3.1, *Deceased Taxpayer-Balance Due Actions*, when communicating with a liable surviving party.
- k. Normal out call procedures and requirements apply when making out calls on Decedent accounts.

IRM 5.19.1.5.16, *Affordable Care Act*, deleted beginning of note under paragraph (4).

- 4. The IMF for the individual SRP is MFT 35. The Tax Class is 2 and the File Source is 1.

NOTE: Individual SRP modules may be mirrored. Mirrored Individual SRP modules will be processed as MFT 65.

IRM 5.19.1.5.21.2.1, *Private Debt Collection Account Identification*, updated paragraph (2). Inserted new paragraph (3) and renumbered remaining paragraphs accordingly.

- 1. Employees can identify an account assigned to a PCA and related activity on IDRS with the following transaction codes:
 - o TC 971 AC 054 – Account assigned to a PCA

- o TC 971 AC 459 – Account returned to IRS by PCA
 - o TC 972 AC 054 – Account recalled by IRS
2. **PDC-ID Numbers** are two digit codes that identify the taxpayer's assigned PCA and can be found on CC ENMOD and CC IMFOL E.

PDC-ID	PCA		
01	CBE Group		
02	ConServe		
03	Performant		
04	Pioneer		

3. PDC-IND & PDC-CD are two digit codes to indicate involvement with the PDC program and can be found on CC TXMOD or IMFOL T respectively.

PDC-IND or PDC-CD	Definition
00 or blank	Not involved in PDC.
01	Module assigned to PDC.
02-03	Reserved for future use.
04	Manual block.
05-15	Reserved for future use.
16	PCA Payment Agreement

4. **PDC Authentication ID** is a unique 10-digit taxpayer authentication number assigned to each taxpayer assigned to a PCA. It will be displayed on CC ENMOD as the **PDC-AUTH-ID** and CC IMFOL E as the **AUTH-ID**.

IRM 5.19.1.6, *Methods of Payment*, was revised and reorganized for clarity.

1. The taxpayer may indicate through discussion on the phone or by writing they either:
- o Can't pay,
 - o Won't pay, or
 - o Will pay later

the balance of tax they owe.

2. As Collection Representatives, your mission is to bring the taxpayer into compliance on past due accounts. The purpose of the tiered interview process is to determine the most appropriate case resolution, based on the taxpayer's ability to pay. To accomplish this, it is imperative that you:
- o **Listen** to the taxpayer.
 - o **Respond** to all of the taxpayer's questions.
 - o **Evaluate** the situation carefully.
3. It is to the taxpayer's advantage to pay the balance of tax due as soon as possible to reduce the amount of penalty and interest charged. Explain to the taxpayer the benefits of paying as soon as possible.

EXAMPLE: Interest and penalty continues to be charged on the unpaid balance of tax until it is paid in full.

4. Taxpayer accounts may be resolved in the following ways:

Payment Method ...	See ...
Immediate full payment,	IRM 5.19.1.6.2, <i>Can Full Pay Balance Due Now (Payoff)</i>
Full Pay Agreement (FPA),	IRM 5.19.1.6.3, <i>Full Pay Within 60 or 120 Day Agreement</i>
Voluntary Lump Sum Payment (VLSP),	IRM 5.19.1.6.4.21, <i>VLSP</i>
Installment Agreement (IA)	Paragraphs (6)-(8) below and IRM 5.19.1.6.4, <i>Installment Agreement (IA)</i>
Currently Not Collectable (CNC),	Paragraph (9) below and IRM 5.19.17, <i>Campus Procedures for Currently Not Collectible and Offers in Compromise</i>
Offer In Compromise (OIC),	Paragraph (9) below and IRM 5.19.17, <i>Campus Procedures for Currently Not Collectible and Offers in Compromise</i>

5. Full Pay Agreements are informal agreements where taxpayers may full pay their outstanding liability within up to 60 or 120 days. See IRM 5.19.1.6.3, *Full Pay Within 60 or 120 Day Agreement*. See IRM 5.19.1.6.4, *Installment Agreement (IA)*.

NOTE: If, during FCC it is determined an IA cannot be granted because a return is due see IRM 5.19.1.6.4.7.1, *Requests Not Meeting Pending IA Criteria*.

6. IAs are arrangements between the taxpayer and the IRS, which allow taxpayers to pay their liabilities over time. During the course of IAs, penalties and interest continue to accrue. Generally, no levies may be served during an IA.
7. If, during a telephone contact the taxpayer requests an IA, and you determine it must be proposed for rejection, inform the taxpayer that:
- o The IA is subject to managerial approval.
 - o Generally, all collection actions are suspended until the taxpayer receives a decision regarding the request.
 - o You will attempt to call back within five (5) days; however, if you are unable to reach them by phone, they will receive a letter with our determination for the request within 14 days.
8. If the taxpayer is denied an IA, see Appeals procedures in IRM 5.19.8, *Collection Appeal Rights*. All proposed rejections are subject to independent review before informing the taxpayer of the rejection, if they meet associated criteria. See IRM 5.19.1.6.4.9, *IA Rejection Criteria*. For independent review procedures, see IRM 5.19.1.6.4.10, *Proposal to Reject IA to Independent Review*.

9. If the taxpayer indicates they cannot pay, secure financial information to evaluate the taxpayer's ability to pay and consider if they meet CNC requirements or OIC requirements. See IRM 5.19.13, *Campus Procedures for Securing Financial Information*, and IRM 5.19.17, *Campus Currently Not Collectible and Offers in Compromise*.

REMINDER: Financial information is **not** required if the taxpayer meets CNC Exception criteria. See IRM 5.19.17.1.1.2, *CNC Exception Processing*.

10. If the taxpayer refuses to pay, see IRM 5.19.1.6.1, *Taxpayer Refuses to Pay*.

IRM 5.19.1.6.4.2, *IA Requirements IBTF Express Agreement*, reorganized paragraph (1) and inserted new paragraphs (2) and (3). Renumbered remaining paragraphs accordingly.

1. SB/SE CSCO, ACS/ACSS and Field Assistance employees may offer IBTF Express Agreements to small businesses who have an unpaid balance of assessment of **\$25,000 or less**.

NOTE: These types of IAs are for ALL IBTF accounts which include Sole Proprietors.

2. W&I AM employees are authorized to offer IBTF Express Agreements to businesses who have an unpaid balance of assessment of **\$25,000 or less**.
3. Calls or correspondence received by any functions other than those listed above should be routed as indicated below:
 - a. Correspondence:
 - Notice Status – Forward to appropriate SB/SE CSCO Campus, or
 - ST 22 - Forward to appropriate SB/SE ACSS Campus.
 - b. Calls: Follow IRM 5.19.1.3.4.3.6, *BMF Taxpayer*.
4. In order to participate in the IBTF Express Agreements, taxpayers must meet the following criteria:
 - o **All** IBTF Express Agreements require managerial approval.
 - o Taxpayers must be in filing compliance. If not, the IA will not be granted.
 - o Taxpayers have to meet the dollar criteria at the time the IBTF Express IA is granted. The entire liability may not exceed \$25,000 AAB (CC SUMRY) when the request is made.

NOTE: If a taxpayer owes more than \$25,000, they can choose to reduce their liability to \$25,000 or less by making a lump sum payment in order to participate. The lump sum payment **MUST** be made prior to the establishment of the IA. The taxpayer must be advised that if the lump sum payment is not received by the promised date that the account will be transferred to an RO. See IRM 5.19.1.6.4.2.1, *Lump*

Sum Payment for IBTF Express ONLY, for additional guidance on handling these types of cases.

- o The entire liability including accruals must be paid within 24 months, or before the CSED, whichever is earlier. To help determine if the account will be fully satisfied within the 24 months, use the IAT Compliance Suite Payment Calculator.
- o The taxpayer must enroll in a DDIA for any IBTF Express Agreements with an AAB (CC SUMRY) between \$10,000 and \$25,000.

NOTE: When working with taxpayers who meet the criteria for an IBTF Express Agreement, employees must follow all the procedures for establishing a DDIA. (Non CSCO/ACSS employees are **prohibited** from inputting the DDIA.) See IRM 5.19.1.6.4.13, *DDIA*, for additional information on DDIA's.

See IRM 5.19.1.2.6.3, *Installment Agreements*, for case processing authority levels.

5. Accounts less than \$10,000 may have an IBTF Express IA without using the DDIA payment option.
6. If the taxpayer had a previous IBTF Express Agreement with an AAB (CC SUMRY) under \$10,000 that defaulted or was terminated, a reinstatement or new IA may be granted immediately if:
 - a. The taxpayer re-qualifies for an IA under the above guidelines.
 - b. The CSED is protected.
 - c. Taxpayers owing less than \$10,000 are requesting the option of a Direct Debit payment. See IRM 5.19.1.6.4.13, *DDIA*.
7. If the taxpayer had a previous IBTF Express Agreement with an AAB (CC SUMRY) between \$10,000 and \$25,000 and:
 - o The **CP 523**, *Installment Agreement Default Notice*, **was** issued and the account is in ST 64 or ST 22, do **not** allow a reinstatement or new IA. Accelerate the case to the field.
 - o The **CP 523**, *Installment Agreement Default Notice*, has not been issued and the account is in any status other than ST 64 or ST 22, then a reinstatement or new IA may be granted.
8. If the taxpayer has a IBTF-Express IA, they can convert to a IBTF-Express DDIA per IRM 5.19.1.6.4.13.1(8), *DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request*, and meet all of the requirements listed in paragraph (4) above.
9. Campus Compliance employees must continue to request full payment. If the taxpayer is unable to full pay today:
 - a. **All** IBTF Express Agreements require managerial approval.

- b. Grant the IBTF Express Agreement (if it meets the requirements).
- c. Financial is not required.
- d. Secure levy sources.
- e. A NFTL determination is not required by Campus employees but may be filed if the NFTL will protect the government's interest, such as if a property sale is imminent.
- f. If for any reason rejection of the IA is planned, refer to the Independent Reviewer.

10. If in Notice Status or ST 24, forward requests for an IBTF Express Agreement exceeding the dollar criteria to the field for processing; refer to IRM 5.19.1.6.4.5(10), *Account Statuses Affecting IAs*, transfers to the field.

- o Enter history item "EXCDIAAUTH" on IDRS CC ENMOD.
- o If the request meets pending IA criteria document AMS history and input TC 971 AC 043. Refer to IRM 5.19.1.6.4.7, *Pending IA Criteria*.

NOTE: For cases in ST 22 forward requests for an IBTF- Express Agreement exceeding the dollar criteria to the field for processing; refer to IRM 5.19.1.6.4.5(11), *Account Statuses Affecting IAs*.

11. If you are speaking with the taxpayer and there are delinquent returns following the procedures in IRM 5.19.1.4.4.1(3) and (4). Then **complete all steps in the list below:**

- a. Attempt to get the taxpayer to agree to full pay.
- b. Complete the conversation by addressing the FTD requirements; if not current, see IRM 5.19.1.4.4.3. Explain to the taxpayer they must be current with payments by the specific deadline given for filing delinquent returns.
- c. Input AMS narrative.
- d. Reassign as follows:

If ...	Then ...
ACS	Reassign the case "TOXX,45,RESUBMIT"
	where XX = E2 or E3 as appropriate.
Notice Status	Input CC STAUP 2209.

12. Working correspondence and there are delinquent returns deny the request for an IA; accounts with delinquent returns do not qualify for independent review or appeal rights: IRM 5.19.1.6.4.7.1, *Responses Not Meeting Pending IA Criteria*. Refer the case to the field following the procedures in IRM 5.19.1.4.1(8).

13. When the taxpayer is not current in making FTD deposits in the current quarter and there are **no** delinquent returns **complete all steps in the list below**:
- The account meets pending I/A criteria, input a TC 971 AC 043. See IRM 5.19.1.6.4.7.
 - For any dollar amount, follow rejection procedures with appeal rights and independent review. See IRM 5.19.1.6.4.9(2).
 - Refer the case to the field following the procedures in IRM 5.19.1.4.1(8) after the 60 day appeal period.
14. ACS employees sending the account for managerial approval must reassign the case using one of the following action histories:
- "TOC0,05,IBTDDIA" when the balance due is between \$10,000 - \$25,000.
 - "TOC0,05,IBTFIA" when the balance due is less than \$10,000.
15. Input the IBTF Express IA using Agreement Locator Number (ALN) XX15. XX15 was "previously" set aside for revenue officers but is now required for all functions in relationship to IBTF or IBTF Express Agreements. Exhibit 5.19.1-9, *ALNs*
- NOTE:** The agreement should be input with a regular Streamlined Originator Code (such as 76, 72, etc.). See Exhibit 5.19.1-10, *IA Originator Codes*
16. After the IA is input, ACS employees must input action history:
ACS: "TOC0,21,IADONE"
ACSS: "TOS0,21,IADONE".
17. After all qualifications are met, you must always send Letter 2273C, *Installment Agreement Accepted - Terms Explained*, (or other appropriate letter). See IRM 5.19.1.2.5, *Balance Due Outgoing Correspondence Guidelines*.

IRM 5.19.1.6.4.11, *Rejected IA Suspense File*, deleted paragraph (10). Renumbered remaining paragraphs accordingly.

- ACS/ACSS should monitor inventories on ACS using R6 (S5 for ACSS) inventory with the literal "IAREJ". A suspense file is maintained for rejected IAs. The designated lead monitors the suspense file.
- A rejected IA suspense file should be established. Management provides an identifying control number on IDRS in a Monitored (M) status so an Aged Case Listing can be used to monitor the inventory. The file must be purged weekly.
- Cases are suspended for 60 days allowing the taxpayer time to receive information, take appropriate action, and mail the information back to us; this includes information needed to establish an IA or file an appeal.
- Cases are filed in date and alpha order, respectively.

5. If you receive correspondence responding to a case held in the suspense file, associate the correspondence with the file and return it to the appropriate employee to complete processing.
6. If there is an open control base on IDRS the employee must be contacted. A control indicates an area or person is waiting for specific information from the taxpayer to close their case. See Document 6209, *IRS Processing Codes and Information*, Section 14, *Case History Status Code*.
7. Each week, purge the cases from the rejected IA file having exceeded their suspense period. Once the 60 day suspense period expires, check IDRS and AMS comments, seeing if any action was taken on the account, and if the TC 971 AC 043 is still on the module. If the balance due modules are in ST 60, destroy the Form 12233, *Request for Installment Agreement- Independent Review Prior to Rejection*, and all attachments.
8. Input TC 972 AC 043 via CC REQ77 /CC FRM77 to reverse the TC 971 AC 043 using the expiration date of the 60 day suspense period.

EXCEPTION: If research indicates the case was referred to Appeals or someone is working the case, do not reverse the TC 971 AC 043.

9. For ACS cases, work the R6 inventory, for ACSS work the S5 inventory. Proceed with next case processing or work inventory lists, as appropriate. Proceed with collection action by issuing LT11 , *Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested)*, if levy sources are available and no LT11 , *Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested)*, was previously issued, or reassign the case "TOE3,21,LEVY" if levy issuance is the next appropriate action.
If no levy sources are available:

If ...	Then ...
There is a POA telephone number available,	Reassign case to the C9 inventory.
There is a valid home, work or cell number,	Reassign case to Contact using History Code "TOCn".
There is no taxpayer telephone number,	1. Reassign case "TOI2". 2. If I2 research was completed within the last six months, reassign case "TOI4".

10. Do not forward correspondence or refer the taxpayer on an account when there is an open control in an "M" status with an activity code of "IAREJ".

EXAMPLE: Substantiation for financial information obtained from the taxpayer, etc.

EXCEPTION: If the account is controlled in "M" status, IA rejected for missing information. When the taxpayer responds with second request and we are still unable to grant an IA, take the following actions:

- o Forward the correspondence or refer the account via Form 4442, *Inquiry Referral*, to the area with the open control for final resolution of the request. The file in "M" status may have the missing information needed to grant the IA.
- o If the IA cannot be granted, follow procedures for rejecting the request and associate the closed file with the new case. This eliminates the problem of more than one closed file if the taxpayer appeals our rejection and the Appeals Officer requests the rejection information.

IRM 5.19.1.6.4.15, *Pre-Assessed IA Requests*, added definition of pre-assessed IA to paragraph (1). Inserted new paragraph (2), including definition of unassessed IA. Clarified paragraph (16)(c) to specify pre-assessed IA input instructions. Inserted new paragraph (16)(d) with unassessed IA input instructions. Renumbered remaining paragraphs accordingly.

1. **Pre-assessed IA:** A pre-assessed agreement is processed when there is currently no balance showing on the account. You may receive Pre-assessed IA requests attached to:
 - o Current year tax returns.
 - o Prior year tax returns.
 - o Separate correspondence.
 - o By telephone.

Requests may result from current year returns not yet processed, AUR, ASFR or any other pending assessment which is being proposed and is to be included in the IA once the proposed assessment posts.

2. **Unassessed IA:** An unassessed IA is processed when the taxpayer requests to include an unassessed liability(ies) in a new or revised IA that includes one or more other assessed balance due modules. Similar to Pre-assessed IAs, requests for Unassessed IAs may result from current year returns not yet processed, AUR, ASFR or any other pending assessment which is being proposed and is to be included in the IA once the proposed assessment posts.
3. You must research IDRS, checking for any return delinquencies (TC 140) modules: IRM 5.19.1.4.4.1, *Full Compliance Check*, or balance due modules not current on IDRS (ST 23 or ST 53): IRM 5.19.1.4.4.3(5), *Balance Due Taxpayer Education (Cause and Cure)*. These modules must be included in the IA. You must also verify the address on the account on CC ENMOD with the address on Form 9465, *Installment Agreement Request*. If the address is different, update the address on IDRS only if the box on Form 9465, *Installment Agreement Request*, is checked.

CAUTION: For disclosure purposes, do not generate a systemic letter if CC ENMOD indicates a joint name line and the IA request is for a single entity module; manually generate the letter and place an "N" in the ex-spouse prompt ("X-SP>" of the CC LPAGE screen). This eliminates a duplicate letter issued to the spouse.

4. If the taxpayer calls regarding an IA on a current year return only, and no other balance due accounts, not yet mailed or previously mailed but not received by IRS, take the following actions:
 - a. If the taxpayer has not mailed the return, advise them to attach Form 9465, *Installment Agreement Request*, if available, or correspondence to the front of their tax return requesting the IA and payment amount.
 - b. If the taxpayer already mailed the return, establish the IA using CC IAPND if the IA request meets IA criteria for establishing an IA following IRM procedures for accepting or rejecting an IA request.
 - c. If the customer is a first-time filer you cannot set up the IA with CC IAPND; ask the taxpayer to contact us when they receive their first bill from IRS.
5. When you receive an inquiry about a current year balance due and find no record of the balance due account, ask the taxpayer if they filed electronically:
 - a. If the taxpayer responds the return was filed electronically, use CC TRDBV to research.
 - b. When the screen IA shows the account as "MF RESEQUENCED", the taxpayer has a balance due account; page down to the end of the form and the refund or balance due amount is displayed.
 - c. Follow normal procedures for setting up an IA using CC IAGRE. See IRM 5.19.1.6.4, *Installment Agreement (IA)*.
 - d. Balance due electronically filed returns do not post to the MF until **cycle 20, or one cycle after full payment is made, whichever occurs first.**

CAUTION: If the taxpayer states they electronically filed a current year return showing a balance due, CC **TRDBV** does not reflect the return, **and** it is earlier than cycle 20, **DO NOT** tell the taxpayer no return was filed. **DO NOT** tell the taxpayer to refile their return. The return should post when full payment is posted or Cycle 20.

- e. Because this account has not posted to MF, changes or adjustments to the account cannot be made until full payment is posted or Cycle 20.
 - f. If there is no balance due displayed on IDRS or CC TRDBV, research for a NMF account; for information regarding automated NMF balance due accounts:
IRM 5.19.1.5.1, *NMF Balance Due Accounts*.
6. If there are any return delinquencies, reject the IA request and request the missing returns from the taxpayer. If the IA is accepted in error and input via CC IAPND, when the return posts, the CC IAPND defaults on the IAAL due to

- open TDI's; these cases are returned to the originator to monitor and secure the return(s). You cannot establish the IA on IDRS, and because the taxpayer was told we have approved the IA, you cannot reject the request at this juncture.
7. If the taxpayer's request does not include a proposed payment amount and the balance due is ~~##~~ or is less, follow procedures to process the request:
IRM 5.19.1.6.4, *Installment Agreement (IA)*.
 8. If the taxpayer's request does not include a proposed payment amount and the projected balance due is over \$25,000:
 - a. Reject the request and send Letter 2272C, *Installment Agreement Cannot be Considered/Extension of time to pay Cannot be Considered*, (or other appropriate letter), informing the taxpayer that the IA cannot be considered.
 - b. Enclose Form 433-D, *Installment Agreement*, and Form 433-F, *Collection/Information Statement*.
 - c. Advise the taxpayer to return both completed forms with the balance due notice they receive.
 - d. Do not input TC 971 AC 043 or give independent review or appeal rights. See IRM 5.19.1.6.4, *Installment Agreement (IA)*.
 9. If a taxpayer requests a DDIA on the pre-assessed request IRM 5.19.1.6.4.13.1, *DDIA - Form 433-D, Installment Agreement and Form 9465, Installment Agreement Request*.

NOTE: We can accept requests for a DDIA on Form 9465, *Installment Agreement Request*, received with an ELF filed return. Form 9465, *Installment Agreement Request*, is notated it was received with the ELF return; for DDIA procedures: IRM 5.19.1.6.4.13, *DDIA*.

10. To process the request for an IA if the return was filed or the taxpayer agreed to the assessment amount, such as Underreporter, Examination, ASFR, follow applicable procedures. See IRM 5.19.1.6.4, *Installment Agreement (IA)*.
11. For input of the Pre-assessed IA, follow procedures below:
12. Advise the taxpayer they may start making payments and how to send payments. IRM 5.19.1.6.4.16, *IA Terms and Conditions*.
13. Provide the campus address for payments without **CP 521**, *Installment Agreement Reminder Notice*, or **CP 523**, *Installment Agreement Default Notice*.
14. You **must** include a paragraph in the letter advising the taxpayer a bill is issued when the tax is assessed, as required by law, but no collection action is taken once we input the IA and no response to the notice is required.
15. Research IDRS for a pending IA when a taxpayer calls or writes regarding a previous request for a Pre-assessed IA; look for history in AMS or CC ENMOD showing the original request was rejected or is being rejected.
16. Input the IA per procedures below if there is not a Pending IA:

- a. Related modules already in ST 6X: IRM 5.19.1.6.4.19, *Revision/Reinstatement of IAs*, and IRM 5.19.1.6.4.20, *Adding New Liability to an Existing IA*.
- b. Related assessed balance due modules in notice or TDA status: IRM 5.19.1.6.4.5, *Account Statuses Affecting IAs*.
- c. For Pre-assessed IA input procedures, see Exhibit 5.19.1-8, *IDRS Input of Pre-assessed IAs and Full Pay Agreements*.
- d. For Unassessed IA input procedures, see Exhibit 5.19.1-6, *IDRS Input of IAs, CC IAORG*, or Exhibit 5.19.1-7, *IDRS Input of IAs, CC IAREV*, and follow the instructions to include an Assessment Indicator.
- e. If the return already posted, input using CC IAGRE.

NOTE: DDIA's can now be input using CC IAPND; continue to use the following procedures.

IRM 5.19.1.6.4.13.1, *DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request*, regarding routing these requests to the CSCO that has jurisdiction over the taxpayer's account for compliance issues (back-end or notice issuance CP 50X) for input.

- 17. If the taxpayer submits a request for an IA with an extension of time to file (TC 460 on the module), tell them to resubmit the request for an IA when they file the returns if there are no other balance due modules.
- 18. If the taxpayer is a first-time filer and you have no address with which to determine the campus having jurisdiction, hold the request until the return posts; route according to related procedures: IRM 5.19.1.6.4.13.1, *DDIA - Form 433-D, Installment Agreement and Form 9465, Installment Agreement Request*.

IRM 5.19.1.6.4.19.1, *Withdrawal of IA Requests*, added note to paragraph (4).

- 4. Include the reason for the withdrawal request in the appropriate part of the form (or in AMS history).

NOTE: Reasons for IA withdrawal listed on Form 14425, *Withdrawal of Installment Agreement Requests*, include Offer In Compromise (OIC), Collection Due Process (CDP), Bankruptcy and Currently Not Collectible (CNC). The primary reasons for Campus employees to process IA withdrawals are when they are processing a CNC on an account currently in an IA, or when the CDP unit receives a CDP Appeal on an account currently in an IA.

IRM 5.19.1.6.4.20, *Adding New Liability to an Existing IA*, revised paragraph (3)(a) for clarity.

3. You must take the following actions:
 - a. Ensure compliance with estimated tax requirements and adequacy of withholding; if estimated payments were a condition of the previous IA and the taxpayer failed to keep any promise to make estimated payments, do not reinstate the IA.
 - b. Prepare and send the request for rejection: IRM 5.19.1.6.4.9, *IA Rejection Criteria*.
 - c. Do not terminate the IA.
 - d. Allow the account to terminate systemically 13 cycles after default (ST 64).
 - e. Address cause and cure: IRM 5.19.1.4.4.3, *Balance Due Taxpayer Education (Cause and Cure)*.
 - f. Update levy sources per IRM 5.19.1.4.4.2, *Obtain and Verify Levy Sources*.
 - g. Update the taxpayer address and telephone number.

EXCEPTION: AM assistors do not verify or secure telephone numbers on accounts below deferral level.

- h. When the IA request does not meet SIA criteria:

If ...	Then ...
Financial information is available, is less than one year old AND The taxpayer indicates no change to their financial information,	1. Document AMS comments there is no change to the financial statement. 2. Forward to your manager for approval.
Financial information is available, is less than one year old AND The taxpayer indicates a change to the financial information,	1. Update the financial statement with new information. 2. Request substantiation applicable to the changes if needed: IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>. 3. Document AMS comments. 4. Forward to your manager for approval if you receive all information.
No financial information is available and you are speaking to the taxpayer,	Prepare a financial statement using AMS. IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i> .

No financial information is available and you receive correspondence,	1. Prepare for rejection and request full payment of the new liability amount. 2. Enclose Form 433-F, <i>Collection/Information Statement</i>. 3. Do not terminate the IA; allow the account to terminate systemically seven cycles after default (ST 64).
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- i. Managerial approval is required if the IA does not meet SIA criteria.
- j. You must make a NFTL determination if the IA does not meet SIA criteria and the AAB (CC SUMRY) is more than \$10,000.

NOTE: All modules must have a NFTL determination prior to closing the account. This includes new modules where the AAB (CC SUMRY) including prior CNCs, Notice Status, etc. is \$10,000 or more.

EXAMPLE: If the account has 5 open modules and the AAB (CC SUMRY) is \$80,000 and is being closed as CNC, IA, etc. and the NFTL has been filed on only 4 modules and the new modules has an unpaid assessment of \$7,000 it must be included on the new NFTL. If the AAB (CC SUMRY) is \$10,000 or more and in this scenario the unpaid balance of assessment (CC SUMRY) would be \$87,000.

For additional NFTL filing information see IRM 5.19.4.5.3.1, *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.

- k. Charge the appropriate user fee:
 ST 6X = Reinstatement user fee.
 ST 22, 24, or 26 = Origination user fee.
 Or if low-income, charge a Reduced user fee.
 See IRM 5.19.1.6.4.6(4), *IA Payment Methods and User Fees (UF) Overview*, for a table of IA user fee rates. Also, see Exhibit 5.19.1-11, *IA User Fee Codes*.
- l. Waive the fee if:
 The account balance is below deferral.
 The new balance can be paid within two additional payments.

IRM 5.19.1.6.4.21, VLSP, changed title to Voluntary Lump Sum Payment (VLSP), and revised caution under paragraph (1) for clarity.

1. Normally, if the taxpayer calls or writes in indicating they cannot pay the amount due today or within 60 or 120 days, and the balance due exceeds either SIA \$25,000 and under criteria or SIA over \$25,000 criteria, a financial statement must be secured. However, the taxpayer may offer to make a

VLSP to reduce the balance due to meet SIA criteria.

In addition, the need for a VLSP may also be identified through financial analysis for taxpayers who are being considered for NSIAs or PPIAs.

CAUTION: Do not establish an IA including a VLSP. The VLSP **must** be received and posted before the IA can be granted.

IRM 5.19.1.6.4.22, SIAs Over \$25,000, revised Reminder under paragraph (1)(e) for clarity and added new exception.

1. Beginning January 30, 2012 (and revised March 1, 2013), all employees are authorized to establish SIAs over \$25,000 when the taxpayer meets the following criteria:
 - a. IMF and Out of Business Sole Proprietor Taxpayers **ONLY**.
 - b. The AAB (CC SUMRY) is between \$25,001 and \$50,000, and:
 - The AAB (CC SUMRY balance) **will** be fully paid in 72 months, or
 - The agreement **will** be fully paid prior to the CSED, whichever comes first.
 - c. No managerial approval is required.
 - d. No NFTL determination is required.

NOTE: Advise the taxpayer that if they do not meet the required terms and the IA defaults, a NFTL may be filed.

- e. The IA **must** be established as a DDIA or PDIA.

REMINDER: Only ACS, ACSS and CSCO employees may input DDIA's on IDRS. See IRM 5.19.1.6.4.13, *DDIA*.

NOTE: SIA over \$25,000 criteria was expanded to allow PDIA's as an allowable payment method on March 1, 2013.

NOTE: On March 1, 2013, the requirement to validate that the taxpayer has adequate income to support the proposed IA amount by use of the SLIAC or securing a CIS has been suspended except as noted in paragraph (4) below. Also, see IRM 5.19.1.6.4.22.1, *Reinstating SIAs Over \$25,000*.

EXCEPTION: Only AM employees working the NSIA line are authorized to grant SIAs over \$25,000.

IRM 5.19.1.6.7, *Mirroring Accounts*, converted information from paragraph (1) into an alpha list.

1. After a jointly filed balance due tax return is processed, and a MFT 30 account is on IDRS, both taxpayers are responsible for the liability, as well as any associated MFT 35 liability. If one of the taxpayers requests separate treatment from their spouse and meet the criteria for having their own IA and/or CNC, inform the taxpayer of this option and the benefits. Advise the taxpayer that once the account is "mirrored" for specified period(s) it will not be reversed. If the action is agreed upon, the IRS will start the "mirroring" process on the primary taxpayer's account.
 - a. The MFT 30 account is "mirrored" into a MFT 31 account for each spouse, and
 - b. Any associated SRP MFT 35 liability is "mirrored" into a MFT 65 account for each spouse.

NOTE: Document in AMS the taxpayer was advised of the "mirroring" option (and that it cannot be reversed). If speaking with the taxpayer, document the response.

NOTE: The "mirror" assessment process is not to be confused with the MMIA or split assessments.

NOTE: For IA accounts that do not meet "mirroring" criteria, see IRM 5.19.1.6.6, *Manually Monitored Installment Agreement, MMIA*.

NOTE: Both taxpayers are liable for an MFT 35 liability associated with a jointly filed return. Individual SRP modules (MFT 35) may be "mirrored" when applicable. The associated SRP MFT 35 is "mirrored" into a MFT 65 account for each spouse.

See IRM 5.19.1.6.7.2, *Back End Mirror Assessments Process for IA Closures*, for back-end "mirroring" procedures for IAs.

See IRM 5.19.17.1.1.7, *CNC Assessments Against Two or More Taxpayers*, or IRM 5.19.17.1.1.7.1, *Back End Mirror Assessments Process for CNC Closures*, for back-end "mirroring" procedures for CNCs.

IRM 5.19.1.6.7.1, *Front End Mirror Assessments Process for IA and CNC Closures*, deleted paragraph (2)(i) and subsequent note, as there are no longer restrictions on mirroring SRP modules. Added note under paragraph (3)(c).

1. The IRS will determine if the account meets the criteria for MFT 31/65 "mirrored" accounts, IA and/or CNC. Make a determination when one of the following are present on a joint liability:
 - o Analyzing the ability to pay using the AMS financial statement,
 - o IA request for one taxpayer,

- o One taxpayer has been determined to meet CNC or hardship criteria, or
 - o Taxpayer correspondence indicates they qualify for an IA or CNC and a request is made for separate treatment.
2. If any of the following conditions exist, the account **cannot** be referred for "mirroring":
- a. Requesting taxpayer is not compliant (See IRM 5.19.1.4.4.1, *Full Compliance Check*, and IRM 5.19.2, *Return Delinquency*.
- NOTE:** Compliance check should be made and documented when considering an IA or CNC hardship case. Follow procedures in IRM 5.19.1.4.4.1, *Full Compliance Check*, and IRM 5.19.2, *Return Delinquency*, if there are any unfiled returns.
- b. There is a credit balance on the module to be "mirrored".
 - c. NC is not the same as on CC INOLE S (the IMF NC must match SSA's NC).
 - d. Either SSN begins with a nine (9) (Temporary SSN).
 - e. Currently in Bankruptcy.
 - f. International Entities.
 - g. Invalid Secondary SSN or TIN (TIN with an *).
 - h. Either spouse is deceased.
 - i. Innocent Spouse.
 - j. CSED Imminent Modules (CSED has 12 months or less remaining on the statute).
 - k. Status 71 (-Y Freeze).

CAUTION: Employees should not automatically assume that assessments made against both a husband and wife for the same period are duplicates simply because they are for the same tax period. Before assessments are treated as duplicates, employees should **verify** that the Individual SRP assessments are for the **same** underlying liability (jointly filed Form 1040), and are **not** for separately filed Form 1040.

NOTE: See SERP, Who/Where tab; "Mirrored Assessments" (<http://serp.enterprise.irs.gov/databases/who-where.dr/mft-31-mirrored-assessments.html>).

NOTE: CNC accounts cannot be manually monitored. If the account meets CNC criteria, document AMS history with this information and process the account according to IRM 5.19.1.2.6, *Case Processing Authority Levels*.

ACS/ACSS only: Flag the associated levy sources for the *requesting spouse* as "Info Only".

Non ACS: Document AMS History with levy sources for the requesting spouse.

Once you verify that none of the disqualifying account conditions are present, follow the appropriate IRMs: IRM 5.19.1.6.4, *Installment*

Agreement (IA), or IRM 5.19.1.2.6, *Case Processing Authority Levels*, when determining whether an IA or CNC is the appropriate closing action.

If Managerial Approval is required refer to the following IRMs: IRM 5.19.1.6.4.8, *IA Managerial Approval*, for IA and IRM 5.19.17.1.1.9, *CNC Managerial Approval*, for CNC approval guidelines.

3. If the requesting taxpayer qualifies for an IA, CNC or PPIA, take the following actions on Notice and ACS status accounts when referring for "mirroring":

NOTE: The process for "mirroring" MFT 35 is the same as MFT 30.

- a. Input CC STAUP XX15 (Notice Status Accounts).
- b. Input TC 971 AC 043 on the balance due modules that are being included in an IA.
- c. Make a NFTL determination and document Form 4442, *Inquiry Referral* with the decision.

NOTE: In general, a NFTL determination is not required when closing an account with a Streamlined IA or CNC based on Exception criteria. See IRM 5.19.4.5.1.1, *Determination Requirement Exceptions*, IRM 5.19.4.5.3.2, *Filing Criteria*, IRM 5.19.1.6.4, *Installment Agreement (IA)*, and/or IRM 5.19.17.1.1.2, *CNC Exception Processing*.

- d. Inform taxpayer the length of time to complete the "mirroring" process (90 days).
- e. Document actions taken on the primary and secondary accounts on AMS.

REMINDER: Specify which taxpayer is requesting the separate treatment.

- **Requesting taxpayer.**
 - IA Terms/CNC cc.
 - FIN must be entered on AMS (when required).
 - Managerial approval (when required).
- f. Any pertinent documentation must be input on AMS; including financial information, if financial analysis was required, Form 12636, *Request for Filing or Refiling Notice of Federal Tax Lien* (if applicable).

NOTE: DDIA and PDIA requests require taxpayer's original signature per IRM 5.19.1.6.4.13, *DDIA*, and IRM 5.19.1.6.4.14, *Form 2159, Payroll Deduction Agreement*.

IRM 5.19.1.6.7.2, *Back End Mirror Assessments Process for IA Closures*, deleted paragraph (3)(I) and subsequent note, as there are no longer restrictions on mirroring SRP modules.

1. The following procedures are follow-up actions for the request for an account to be "mirrored". This process is performed by CSCO at the *Philadelphia Campus*. PSC CSCO verifies the validity of the IA cases to be "mirrored" upon receipt. Requests for "mirrored" IA cases can be sent to PSC CSCO in the following ways:
 - o Campus - Form 3210, *Document Transmittal*, with an attached Form 4442, *Inquiry Referral*.
 - o Field - Form 3210, *Document Transmittal*, with an attached Form 433-D, *Installment Agreement*.

NOTE: *Field Collection* does not use Form 4442, *Inquiry Referral*. All requests for "mirroring" action from Field Collection, will be on Form 3210, *Document Transmittal*, with an attached Form 433-D, *Installment Agreement*, for "mirrored" IA requests, or with attached Form 53, *Report of Currently Not Collectible Taxes*, for "mirrored" CNC requests. These requests may be accompanied by Form 12636, *Request for Filing or Refilling Notice of Federal Tax Lien*.

NOTE: *Field Only* - If one or more of the required actions were not taken or documentation is missing, attempt to contact the originating Revenue Officer. Document the attempt on AMS to obtain the required information. Allow 5 days for resolution from initial contact. If the issue is not resolved with 5 days, return the package to the originating Revenue Officer.

NOTE: These requests may be accompanied by Form 12636, *Request for Filing or Refilling Notice of Federal Tax Lien*.

See IRM 5.19.1.6.7.1, *Front End Mirror Assessments Process for IA and CNC Closures*, for front-end "mirroring" procedures.

See IRM 5.19.17.1.1.7.1, *Back End Mirror Assessments Process for CNC Closures*, for back-end "mirroring" procedures for CNCs.

2. Check Form 3210, *Document Transmittal*, to verify:
 - a. The case count on the Form 3210, *Document Transmittal*.
 - b. The SSN and tax years to be "mirrored".
 - c. The joint MFT 30/35 account filing status per tax year.
 - d. Supporting documentation is attached.
 - e. Case is in Notice or Collection status.
 - f. Name and TIN of taxpayer making the request.
 - g. All telephone numbers for taxpayer.
 - h. Managerial approval is documented (when required).
3. Ensure all actions and information per IRM 5.19.1.6.7.1, *Front End Mirror Assessments Process for IA and CNC Closures*, were taken by the originator.

4. Recordation of the mailed letter are available to employees on CC ENMOD. Review Form 4442, *Inquiry Referral*, Form 433-D, *Installment Agreement*, or AMS for the terms of the IA.
5. If one or more of the required actions were not taken or missing information is preventing the processing of the request, view AMS history for the missing information. If the information needed to process the request is not shown on Form 4442, *Inquiry Referral*, Form 433-D, *Installment Agreement*, and is not located on AMS, return the package to the originator for follow-up.
6. *Document AMS history and Form 4442, Inquiry Referral*, with the exact reason for rejection of the request. This information will enable the originator to correct the issue and re-submit the package. (See IRM 5.19.1.6.7.1(3)-(5), *Front End Mirror Assessments Process for IA and CNC Closures*).
7. If any of the following conditions exist on a joint MFT 30 account, the account **cannot** be "mirrored":
 - a. Requesting taxpayer is not compliant.
 - b. A credit balance on the module to be "mirrored".
 - c. NC is different on CC INOLE S on primary account (the IMF NC must match SSA's NC).
 - d. Either SSN begins with a nine (9) (Temporary SSN).
 - e. Currently in Bankruptcy.
 - f. International Entities.
 - g. Invalid Secondary SSN or Taxpayer Identification Number (TIN with an *).
 - h. Either spouse is deceased.
 - i. Innocent Spouse.
 - j. CSED imminent modules (CSED has 12 months or less remaining on the statute).
 - k. Status 71 (-Y Freeze).
8. When all preliminary actions and validations have been completed, the joint liability periods are ready to be "mirrored". Take the following actions:
 - a. Control the case on IDRS using "MFT31/IA" as the activity code and "COLL" as the category code.
 - b. Use CC REQ77 /CC FRM77 on MFT 30/35 of the Primary TIN. Input TC 971 AC 107, with the secondary spouse in the X-Ref field.
 - c. Use CC REQ77 /CC FRM77 on MFT 30/35 of the Secondary TIN. Input TC 971 AC 107 with the primary spouse in the X-Ref field.
 - d. Use CC REQ77 /CC FRM77 to input TC 971 AC 145 on the MFT 30/35 with a Posting Delay Code (PDC) of 1.
 - e. Document actions taken on the primary and secondary accounts on AMS.
 - f. Add follow up date to activity on IDRS control.

NOTE: Use the same date (original date of input) for all TC 971 transactions.

9. Three cycles after input of the three transactions, TC 971 AC 107s and TC 971 AC 145, "mirror modules" on MFT 31/65 will generate under both the primary and secondary SSNs.
10. After two cycles, the TC 971 AC 145 will appear with "RXXX" re-sequence code due to PDC 1 used. Input of TC 971 AC 145 on the MFT 30/35 module generates a TC 400 and creates both MFT 31/65 modules. MFT 31/65 modules will post in the next cycle. IMF will "mirror" all transactions from MFT 30/35 to MFT 31/65, including the TC 400. TC 400 will zero out the account balance on MFT 30/35.

NOTE: Once the "mirror" modules are created and the TC 400 posts, the MFT 30/35 and the MFT 31/65 modules will have an M- freeze code and will be in Status 29.

11. Monitor MFT 31/65 modules and posting of TC 971 AC 145 and TC 400 on MFT 30/35. Verify that three modules are present:
 - o One joint MFT 30/35 module.
 - o One MFT 31/65 for the primary.
 - o One MFT 31/65 for the secondary.
12. After both MFT 31/65 modules are established and TC 971 AC 145 and TC 400 have posted to the MFT 30/35 and MFT 31/65 modules, input TC 972 AC 145 on the MFT 30/35 and MFT 31/65 modules:
 - a. Input TC 972 AC 145 on MFT 30/35.
 - b. Input TC 972 AC 145 on MFT 31/65 Primary SSN.
 - c. Input TC 972 AC 145 on MFT 31/65 Secondary SSN.

NOTE: A TC 972 AC 145 generates a TC 402 to bring the module balance back on all three MFTs and removes the M- freeze. Update the activity code on the control base to reflect a follow-up date.

NOTE: "MFT 31/MMDD" or **MFT 65/MMDD**. MMDD = Three weeks from the date of TC 972 input.

13. A TC 971 AC 132 will systemically generate on the MFT 30/35 module after the TC 402 posts. A TC 971 will generate a TC 604 credit to close out the balance due on the MFT 30/35. The MFT 31/65 "mirrored modules" will be exact copies of the MFT 30/35 module. The MFT 30/35 module will be in Status 12. The balance due will remain on both the MFT 31/65 modules. The MFT 31/35 modules will generally reflect the Collection Status of the module immediately prior to the MFT 30/35 module going into Status 29.

NOTE: The debt has not been satisfied because the MFT 30/35 module has a zero balance. The balance due now exists for both parties on the MFT 31/65 modules created.

14. Monitor for the posting of all the TCs on MFT 30/35 and both MFT 31/65 modules. Once the "mirroring" assessment is complete:

- a. Input TC 972 AC 043 on the MFT 31/65 modules on the non-requesting spouse.

NOTE: This transaction code will only be reversed if there is a TC 971 AC 043 on the account.

- b. Input TC 972 AC 061 on the MFT 31/65 module on the non-requesting spouse, if a TC 971 AC 061 is present on the account.

NOTE: This transaction code will only be reversed if there is a TC 971 AC 043 on the account.

- c. Input the IA on the requesting taxpayer balance due accounts, using the information notated on Form 4442, *Inquiry Referral*, or Form 433-D, *Installment Agreement*. If this information was not notated, follow normal IRM procedures.
- d. Send appropriate letter to the taxpayer requesting the IA. See IRM 5.19.1.2.5, *Balance Due Outgoing Correspondence Guidelines*.
- e. A computer generated TC 971 AC 110 will generate on each of the MFT 31/65 accounts. This TC will allow payments made to either account to cross reference. Research both taxpayer accounts for IA payments. If payments are found posted to the MFT 30/35 of either taxpayer's account, input a credit transfer to apply them to the IA on the MFT 31/65 account as originally intended.
- f. Document actions taken on the primary and secondary accounts on AMS.
- g. If NFTL is required, hold for 30 days from the date of the letter prior to forwarding to the CLO. Forward the NFTL request to appropriate location from the list <http://serp.enterprise.irs.gov/databases/who-where.dr/als.dr/case-processinglien-units.htm>.
- h. Hold IA request for 1 cycle after input to verify the IA posted.

Exhibit 5.19.1-1, title changed to *Acronyms, Explanations and Command Codes for IRM 5.19.1*, revised and reorganized.

The following table lists the various acronyms (abbreviations) used in the Balance Due process and used throughout this IRM:

Acronym	Definition
AAB	Aggregate Assessed Balance (CC SUMRY) REMINDER: Consider projected balances due for any pre-assessed or unassessed liabilities.
AC	Action Code
ACS	Automated Collection System

ACSS	Automated Collection System Support
ALN	Agreement Locator Number
AM	Accounts Management
AMS	Accounts Management System
AO/TO	Area Office/Territory Office
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
BD	Balance Due
BLS	Bureau of Labor Statistics
BMF	Business Master File: A magnetic tape containing information on each taxpayer's business returns and related documents.
BOD	Business Operating Division
BS	Blocking Series
C&C	Cause and Cure
CAF	Centralized Authorization File
CAP	Collection Appeals Program
CAS	Customer Account Services
cc	Closing Code
CC	Command Code
CCP	Centralized Case Processing
CDP	Collection Due Process
CFOL	Corporate Files Online
CID	Criminal Investigation Division
CIO	Centralized Insolvency Operation
CIS	Collection Information Statement
CIS	Correspondence Imaging System
CLC	Collection Location Code
CLO	Centralized Lien Operation
CNC	Currently Not Collectible
COIC	Centralized Offer In Compromise (Front-end processing)
COMBO	Taxpayer's account contains both a balance due and tax delinquency module.
CSCO	Compliance Services Collection Operation
CSED	Collection Statute Expiration Date
CSR	Customer Service Representative
CTLV	Continuous Wage Levy
DDIA	Direct Debit Installment Agreement
DECD	Deceased
DLN	Document Locator Number
DPC	Designated Payment Code
EFT	Electronic Funds Transfer
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EFT	Electronic Funds Transfer
FA	Field Assistance
FCC	Full Compliance Check

FDC	Fraud Detection Center
FERDI	Federal Employee/Retiree Delinquency Initiative
FICA	Federal Insurance Compensation Act
FOIA	Freedom Of Information Act
FUTA	Federal Unemployment Tax Assessment
GII	Generalized IDRS Interface. - An application that interfaces with IDRS to do input previously done manually, such as establishing IAs or to input bulk corrections.
IA	Installment Agreement
IAAL	Installment Agreement Account Listing
IAR	Independent Administrative Review
IAT	Integrated Automation Technologies
IBTF	In-Business Trust Fund
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service (aka "the Service")
ITAS	Individual Tax Advisory Specialist
KIA	Killed In Action
KITA	Killed In Terrorist Action
LLC	Limited Liability Company
LRA	Last Return Amount
LT	Letter
LP	Letter to a third party
MF	Master File: A magnetic tape including information concerning all taxpayers filing various types of tax returns.
MFT	Master File Tax Code: A two-digit number identifying the type of tax.
MOIC	Monitoring Offers in Compromise
NC	Name Control. The name control consists of the first four characters of the taxpayer's last name, or the first four characters of the business entity name.
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File. A file including records of accounts for which manual procedures must be maintained
NMFL	Non-Master File Liability
NSIA	Non-Streamlined Installment Agreement
NTA	National Taxpayer Advocate
OIC	Offer in Compromise: A proposal for settlement of tax liability for an amount less than that previously assessed (or unassessed) or a liability for specific penalties assessed (or unassessed)
OPA	Online Payment Agreement
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only

PCA	Private Collection Agency
PDC	Private Debt Collection
P&I	Penalty & Interest
POA	Power of Attorney
POD	Post of Duty
PPIA	Partial Pay Installment Agreement
RAIVS	Return and Income Verification
RBA	Restitution-Based Assessment
RC	Reason Code
RN	Reference Number explaining why penalty is assessed (aka Reference Code).
RO	Revenue Officer
RSI	Review Suppress Indicator
RSED	Refund Statute Expiration Date
SCRA	Servicemember's Civil Relief Act
SB/SE	Small Business/Self Employed Division
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SIA	Streamlined Installment Agreement
SRP	Shared Responsibility Payment
SSA	Social Security Administration
SSN	Social Security Number
ST	Status
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation
TDS	Transcript Delivery System
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number: Every taxpayer has a permanent number for identification of their account. The EIN identifies taxpayers on the BMF. The SSN is used as the account number of individual taxpayers on the IMF.
TPI	Total Positive Income
UD	Undeliverable Mail
UF (Code)	User Fee
UNAX	Unauthorized Access
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment Division
WOEA	Warning of Enforcement Action

The following table lists the various IDRS Command Codes used in the Balance Due process and used throughout this IRM:

Command Code	Purpose
ASGNB and ASGNI	These Command Codes (CC) have five functions used with accounts present on the Taxpayer Information File (TIF); for additional information, see IRM 2.4.27, <i>Command Code ASGNI IASGNB formerly TSIGN</i>. These functions include: a. Controlling and updating taxpayer delinquent account (TDA) and taxpayer delinquent investigation (TDI) assignment numbers, b. Posting Notice Codes for subsequent processing by weekly analysis, c. Posting Alpha Case Codes for subsequent processing by weekly analysis, d. Posting Determined Grade Levels for subsequent processing by weekly analysis, and e. Requesting a printed TDI assignment.
BNCHG	CC BNCHG updates taxpayer entity information; for additional information, see IRM 2.4.9, <i>Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG</i> .
BRTVU	This CC is a terminal response displaying BMF return information and Numerical List of Section Titles for IDRS Terminal Responses; for additional information: See IRM 2.3.57, <i>Command Code BRTVU</i>.
DOALL	CC DOALL allows one to initiate one or more actions on an account; for additional information, see IRM 2.4.34, <i>Command Code DOALL</i> .
ENMOD	This CC provides the name, address and other entity information from input of the taxpayer identification number (TIN); for additional information, see IRM 2.3.15, <i>Command Code ENMOD</i> .
ENREQ	A CC with a blank definer is keyed in after a response to CC ENMOD indicates that the entry is on file. CC with definer <i>R</i> is keyed in after response to CC ENMOD indicates the entry is on the filer; for additional information, see IRM 2.4.9, <i>Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG</i> .

<u>IADFL, IADIS, IAGRE, IAORG, IAPND, and IAREV</u>	These CCs are used for IA processing; for additional information, see IRM 2.4.30, <u>Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and IADIS.</u>
<u>IMFOL</u>	Individual Master File On-Line; for additional information, see IRM 2.3.51, <u>Command Code IMFOL.</u>
<u>INCHG</u>	See CC ENREQ CCs above for information on this CC.
<u>INOLE S</u>	This CC is used as a research tool to display the entity information on the National Account Profile (NAP); the NAP includes extensive MF entity information for all taxpayers on the IMF, BMF (Social Security Number (SSN) and Employer Identification Number (EIN)), and Employee Plan Master File (EPMF). There is also Social Security date (DM-1) and spouse cross-reference data; for additional information, see IRM 2.3.47, <u>Command Codes INOLE, EOGEN, and SPARQ.</u> CC INOLE displays MF entity data for a specific TIN.
<u>IRCHG</u>	See CC ENREQ information above.
<u>IRPTR</u>	CC IRPTR, with "W" as a definer, explaining the action, allows users to request online or hardcopy Information Returns Processing (IRP) transcripts from the Information Returns Master File (IRMF); for additional information, see IRM 2.3.35, <u>Command Code IRPTR.</u>
<u>LEVY</u>	A CC; for additional information, see IRM 2.4.31, <u>Command Code LEVY.</u>
<u>REQ77</u>	A CC used to request a format to input a transaction on Form 3177, <u>Notice of Action for Entry on the Master Files/IDRS, or a related document; for additional information, see IRM 2.4.19, Command Codes REQ77, FRM77 and FRM7A.</u>
<u>RTVUE</u>	A CC providing a display of line items transcribed from the Form 1040 series, and accompanying schedules and/or forms, as the returns are processed at the campuses; for additional information: <u>See Document 6209, IRS Processing Codes and Information.</u>
<u>STAUP</u>	A CC used to delay collection activity; for additional information, see IRM 2.4.28, <u>Command Codes STAUP, STATI and STATB.</u>
<u>SUMRY</u>	A CC for research on IDRS for all MF accounts; for additional information, see IRM 2.3.11, <u>Command Codes TXMOD and SUMRY.</u>

<u>TELEA,</u> <u>TELEC,</u> <u>TELED, and</u> <u>TELER</u>	<u>A CC used to change telephone number information on the TIF; for additional information, see IRM 2.4.29, <i>Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing.</i></u>
<u>TSIGN</u>	<u>See CC ASGNI /CC ASGNB above.</u>
<u>TXMOD</u>	<u>See CC SUMRY above.</u>