IRM PROCEDURAL UPDATE

DATE: 01/31/2025

NUMBER: ts-21-0125-0164

SUBJECT: Balance Due; OPI Survey

AFFECTED IRM(s)/SUBSECTION(s): 21.1.1

CHANGE(s):

IRM 21.1.1.3.1(2) - Removed information on payment amount and due dates for clarity.

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

Reminder: For joint filers, review information contained in IRM 21.6.8.3, Disclosing Taxpayer Data.

Note: This chart is not all inclusive.

IF	THEN
1. The account contains a math error	Adjust/correct the math error on the account. See IRM 21.5.4, General Math Error Procedures.
2. The caller requests a hold on the account(s)	Place hold on the account per IRM 21.5.2.4.8.2, Suppressing Balance Due Notices. **Exception:** If the account is in status 22/24 or 26 **and** the caller is requesting a hold or STAUP on the account, transfer the call per specific guidance in paragraph (7) below for status 26 or paragraph (8) below for status 22 and 24. For accounts in status 23 (below tolerance), please see IRM 21.5.2.4.8.3, Clearance Tolerances.
3. The caller requests a penalty abatement	Use Reasonable Cause Assistant (RCA) for penalty abatement request per IRM 21.2.2.4.5.1, Reasonable Cause Assistant (RCA). Requests for reasonable cause penalty abatement (including penalty appeals) **in status 22 must be addressed by Automated Collection System Support (ACSS).** Use the following link for ACSS mailing address information: ACSS Support and Status 22 TAS Liaisons. For cases in Status 26, see paragraph (7) below.

	Penalty Abatement requests such as Civil Penalties and Exempt Organizations (EO) will be routed to the correct area that assessed the penalty. See IRM 20.1.1-4, Penalty Reference Numbers (500 Series), or IRM 20.1.1-5, Penalty Reference Numbers (600 Series), for Civil Penalty reference numbers and descriptions. Penalty request from Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, and Form 5472, Information Return of a Foreign Owned Corporation, see the exception in IRM 21.3.3.4.8.2 (4), Campus Collection Function Correspondence/Inquiry/Notice.
4. The caller requests information on missing or delinquent return(s)	Provide information on which return(s) are missing, the address where to send return, wage, and income information as needed, etc. **If the caller is a third party,** review the guidance in IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication, paragraph (2). Ensure you read all of this paragraph including the cautions, note and reminders.
5. The caller requests transcripts	Issue transcript for verbal transcript requests see IRM 21.1.3.2.3 (8), Required Taxpayer Authentication.
6. The issue involves payment information, payment tracer or misapplied payment(s)	Research and correct payment(s) on account per IRM 21.5.7.4, Resolving Missing Payments Procedures, and IRM 21.5.7, Payment Tracers.
7. The caller requests an IA status	Provide status of IA (default/current). **Note:** If the account is in good standing (status 60) and the caller is not requesting a payment change, skip payment or a date change, the caller does not need to be transferred.
8. The caller requests information on return/ amended return filed	Research the account and provide information on return/ amended return filed.
9. The caller requests balance due/payoff amount to pay full balance **now** **Exception: For accounts in status 22/23:** Transfer the caller per specific guidance in paragraph (8) below. **For accounts in status 26:** Transfer the caller	• Provide payoff using CC INTST, the AMS Full Pay Calculator, the IAT Compliance Suite Payment Calculator, or CC COMPA according to the method of payment (see paragraph (3) below) • For restricted interest computation, refer to the IRM 20.2.1.4, Normal and Restricted Interest, IRM 20.2.1.4.2, Manual Calculation of Interest, and IRM 21.5.6.4, Freeze Code Procedures. • Ask the taxpayer if there is any recent payment(s) potentially affecting their account balance. Reduce the payoff amount by anticipated credits not yet pending on IDRS.

per specific guidance in paragraph (7) below	• Input a STAUP if needed, refer to IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, for further information. • Enter the pay date and amount on AMS comments or CC ENMOD, if no access AMS. For taxpayers with an unreversed TC 520 on the module, research the TC 520 closing code and freeze on the account and follow applicable IRMs to address bankruptcy. **Note:** Advise the caller there may be other factors that can impact the account balance (e.g., unpaid IA user fee, payment sent in that has not been applied yet, etc.), that are not reflected in the payoff amount.
10. The caller requests balance due/payoff amount to pay off balance in future regardless of status on account	Remind the caller about self-help methods (i.e., **IMF** Voice BOT, Online Payment Agreement (OPA)) and electronic payment methods. See paragraphs (5) and (6) for further details.
11. The caller requests information about where and how to send payments	• Probe the taxpayer to determine which payment method they would prefer (i.e., mail in payment, electronic payment, etc.) • Remind the caller about self-help methods (i.e., Online Payment Agreement (OPA) electronic payment methods, **IMF** Voice BOT see paragraph (5) below for details concerning IMF Voice BOT, etc.), even if the taxpayer prefers a payment method other than self-help options. • Based on method the taxpayer intends to use to submit payment, advise as follows: a. For payments to be mailed in, provide the caller with address to mail payments and information on how to annotate the check. See IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order. b. For electronic payments: see IRM 21.2.1.47, Electronic Federal Tax Payment Systems (EFTPS), IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-File Users and IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts.

12. The caller requests a formal payment agreement (i.e. installment agreement, extension to pay, etc.)	Transfer the call per specific guidance in paragraph (8) below.
13. The caller requests information on an Examination audit	Provide the caller with information requested, per IRM 21.5.10, Examination Issues.
14. The caller requests information on an AUR assessment	Provide the caller with information requested, see IRM 21.3.1.6.42, Status of Individual Master File (IMF) Underreporter Cases.
15. The caller requests account information and has previously submitted an offer in compromise (OIC)	Provide the caller with information, see IRM 21.5.6.4.50, -Y Freeze. **Note:** If the account contains a TC 481 and no -Y freeze, this can mean a rejected offer. If so, transfer the call per specific guidance in paragraph (8) below.
16. The caller believes they are a victim of identity theft	Provide information as outlined in IRM 25.23.12.2, Identity Theft Telephone General, and IRM 25.23.12.4.7, Identity Theft Balance Due Issues.
17. The caller requests a hold from SFR/ 6020(b) to send in missing returns	After providing services as outlined above, transfer the caller per specific guidance in paragraph (8) below.
18. The caller requests a change or update to existing IA	Transfer the caller per specific guidance in paragraph (8) below.
19. The caller is calling to verify the identity of a Revenue Officer (RO) as an IRS employee	• Advise the taxpayer the IRS has a system in place to verify the RO's identity as an IRS employee • Inform the taxpayer you will transfer them to the Physical Security Office who will ask for the RO's 10-digit identification number to verify their identity, and • Transfer the call to UCCE extension 3285 or direct dial via Finesse 413285.
20. The account is in status 22 or 03 **AND** contains a TC 971 AC 470	Transfer the caller App 1138/1139. **Note:** These are Special Compliance Personnel (SCP) calls and can be worked by SCP employees at those extensions. See IRM 5.19.1.3.4.3.7(1) - (3) for more information.

IRM 21.1.1.3.1(3) - Provides clarity on mailing in payments and making payments in person.

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

Method	Action
1. Taxpayer will mail in their payment or take their payment to TAC Office	• Advise the taxpayer that an appointment is needed for cash payments. If the taxpayer does not have an appointment, provide the information below, **then** transfer the call per specific guidance in paragraph (8). An appointment is **NOT** needed for non-cash payments. • Probe the taxpayer to obtain the specific date the taxpayer will be bringing their payment to the TAC office. • Compute the payoff to ten days from the anticipated payment date (for mail). • Compute payoff on the same day payment is received (in person) • Advise the taxpayer to notate all payments with the following: 1. Make the check or money order payable to "United States Treasury". 2. The taxpayer's name and address. 3. The SSN or EIN (specify the primary TIN on the account). 4. Daytime telephone number. 5. Tax form(s) to which the payment applies. 6. Tax period(s) to which the payment applies.
2. For debit/credit card or IRS Direct Pay payments,	Compute the payoff to the date the taxpayer says they will authorize the payment.
3. For VanillaDirect payments,	Compute the payoff to three business days from the anticipated payment date.
4. For payments made via EFTPS,	Compute the payoff amount to the date the payment is requested by the taxpayer unless requested after 8:00 PM EST; if so, use the next day.

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

IRM 21.1.1.5(7) - Reworded paragraph to advise Over-the-Phone Interpreter (OPI) Survey must be offered to all taxpayers calling on the OPI line.

(7) The OPI Customer Satisfaction Survey **MUST** be offered to all taxpayers who receive OPI service in one of the languages listed below:

Exception: Do not offer the OPI survey on international applications.

- Spanish
- Haitian Creole
- Russian
- Portuguese
- Arabic
- Vietnamese
- French
- Korean
- Somali
- Mandarin