

IRM PROCEDURAL UPDATE

DATE: 03/06/2025

NUMBER: ts-21-0325-0314

SUBJECT: Updates to Unprocessed Form 2848/8821 With Checkbox 4 and Reporting Agent (RA)

AFFECTED IRM(s)/SUBSECTION(s): 21.3.10

CHANGE(s):

IRM 21.3.10.3.1.3(1) - Updating that Reporting Agent (RA) Form 8655 does not authorize penalty abatement or credit transfers.

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

Note: It is not necessary to validate the Reporting Agent by performing basic authentication on the callers SSN. Form 8655 does not authorize the RA to represent taxpayers in matters concerning “reasonable cause” for penalty abatement either verbally or in writing. Nor does it authorize an RA to request a credit transfer on behalf of a client. The RA can provide information as an “other third-party” to aid in penalty relief or provide payment information. See IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655 Reporting Agent Authorization.

IRM 21.3.10.3.4(4) - Updating unprocessed paper or faxed copies of Form 2848/8821.

(4) Review all original unprocessed paper or faxed copies of the Form 2848 or Form 8821 for all required essential elements. If the caller indicates this is the first time submitting the form fax the authorization to the CAF Unit at 855-214-7522 as soon as possible, no later than 24 hours after receipt of the form. See IRM 21.1.3.3(7) for AMS required notation.

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

Note: If the form has been previously submitted in the last 5 business days treat as classified waste for both telephone and walk-in assistors.

IRM 21.3.10.5 - Adding additional Reporting Agent (RA) IRM reference.

(1) PPS does not maintain a paper inventory and, therefore, should not receive any correspondence from another area.

(2) If you are unable to resolve an inquiry on-line, prepare a Form e-4442/Form 4442 AMS (Account Management Services). See IRM 21.3.5.4, Referral Procedures. For tax law inquiries, see IRM 21.1.1.3, Customer Service Representative (CSR) Duties.

(3) Any telephone call not finalized by close of business (COB) becomes a written referral. Apologize to the caller and explain that more research is needed to answer their question. Offer to prepare a referral and advise the representative of the 30-day timeframe for a response. If the representative does not want to wait 30 days for a response, advise the caller to call back, providing the telephone number and the hours of operations. See IRM 21.3.5.2, What is a Referral, for more instructions. In the event of a building emergency, such as fire alarms, drills or other emergency evacuation, apologize to the representative and request the caller to contact the office later in the day or on the next business day and end the call. All other circumstances must be discussed with your manager.

(4) See the table below for category, function, and program codes to establish a control base:

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

(5) For AM PPS calls or issues **outside your level of authority**, transfer the caller to the skilled agent group or the area responsible for the issue following the procedures listed in the paragraphs below.

- Requests to establish an EIN - refer caller to the **EIN Online Assistant** to obtain an EIN.

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

(6) AM PPS IMF assistors receiving calls related to BMF that are not trained may transfer the caller to BMF (187), or BMF assistors not trained in IMF may transfer to IMF (186). PPS applications may transfer the caller to one of the following numbers:

- IMF AM PPS IUP 1186
- BMF AM PPS IUP 1187

(7) As of April 19, 2021, Accounts Management (AM) will no longer be negotiating payments on balance due accounts (can't pay, won't pay, will pay later) or setting demand dates for missing/unfiled returns or placing accounts in currently not collectible (CNC). AM will continue to assist taxpayers and authorized representatives with the actions listed below on accounts that have a balance due or TDI.

Follow the chart below for the following request:

If	Then
The account contains a Math Error	If substantiated, adjust/correct the account per, IRM 21.5.4, General Math Error Procedures
The Practitioner or Representative requests a STAUP or hold on the account(s)	Place hold on the account per, IRM 21.5.2.4.8, Notice Suppression . Exception: Accounts in ST 22/26 see IRM 21.5.6.4.39, T - Freeze .
The Practitioner or Representative requests Penalty Abatement	Use Reasonable Cause Assistant (RCA) for penalty abatement request Per IRM 21.2.2.4.5.1, Reasonable Cause Assistant . Exception: Accounts in ST 22 transfer to ACS and ST 26 direct the caller to RO information on notice.
The Practitioner or Representative has authority for period(s) where there are Missing, Delinquent Return(s) on an open Taxpayer Delinquency Investigation (TDI)	Provide requested missing return(s), ES payment, address to send return, etc. For more information see IRM 21.1.3.3(2) Caution.
The Practitioner or Representative requests transcripts	Send transcript or provide verbal if requested per, IRM 21.1.3.2.3(8), Required Taxpayer Authentication .
The Practitioner or Representative requests assistance with Payment Tracer, or Misapplied Payment(s)	Perform missing payment research and correct payment(s) on account per, IRM 21.5.7.3, Missing Payments Research
The Practitioner or Representative requests IA status	Provide status of IA (default/current).
The Practitioner or Representative requests to pay full balance now, including accounts in status 60/61/63/64. Exception, accounts in status 22/26.	Provide payoff according to IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff) . 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.
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Caution: Callers authorized by Form **8821**, Taxpayer Information Authorization (TIA) and Form **8655**, Reporting Agent File (RAF), Third Party Designee (TPD) and Oral Disclosure Consent (ODC) are not authorized to act on behalf of the taxpayer (including resolving balance due accounts). **Do not transfer Form 8821 or Form 8655, TPD or ODC to ACS. Advise them to have the taxpayer contact ACS.**

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

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

Form 8821 and Form 8655, TPD and ODC representatives have the authority to receive and inspect tax information related to tax forms/periods granted per the authorization.

Note: See **IRM 21.3.10.3.1.2 Form 8821 Tax Information Authorization** and **IRM 21.3.10.3.1.3, Form 8655 Reporting Agent Authorization**. See **IRM 21.3.9.2.2, Authorizations - Form 8655, Reporting Agent Authorization**

Refer to the chart below:

If	Then
Account(s) in Status (22/26)- Caller agrees to be transferred (advise status 26 agreed callers of the number listed on notice before transferring to ACS)	• Transfer to ACS ◦ IMF & BMF ACS – IUP 1079 • The payoff amount is the amount the taxpayer would have to pay to satisfy the entire debt. This includes penalties and interest on or before the agreed date with ACS. • Input a history via IDRS or AMS indicating referral to ACS.
The caller requests balance due/payoff amount to pay off balance in future regardless of status on account	• Transfer the call per specific guidance above.
Account(s) in Status (22/26/60/61/63/64)- Caller does not want to be transferred	• Honor the caller's request. • Stress the importance of contacting ACS.

	• Provide the ACS toll-free number and hours of operation. • Advise the caller of the option to call back through the PPS line and selecting Option 4 for ACS. • Input a history via IDRS or AMS indicating the caller opted not to be transferred.
Account is in Status 26 (assigned to a Revenue Officer (RO))	• Direct the caller to the telephone number on the notice. If the caller insists on speaking with ACS follow chart above. • If the caller does not have the notice, see IRM 5.19.1.3.2.4, Revenue Officer (RO) Assignment, for additional information. • Input a history via IDRS or AMS.

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

(9) For cases assigned to **Automated Underreporter (AUR)** and/or the **K-1 Matching program**, refer to IRM 21.3.1.6.42, Status of Individual Master File (IMF) Underreporter Cases and IRM 21.3.1.6.42.1, Responding to Individual Master File (IMF) Underreporter Telephone Inquiries to determine if the case is assigned to AUR before transferring the call to AUR. If the caller does not want to be transferred to AUR, provide the caller with the appropriate AUR toll-free telephone number or give the caller the option of calling back into the PPS line and selecting **AUR**. The transfer numbers are listed below:
- IMF AUR - IUP 1846.
- BMF AUR Form 1120 - IUP 1827.

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

(10) For cases assigned to **Correspondence Examination**, refer to IRM 21.5.10-2 Audit Information Management System (AIMS) Status Code Guide - Campus Exam to determine if case is assigned to Correspondence Exam before transferring the caller directly to Exam. If the caller does not want to be transferred to Exam, give

the caller the option of calling back into the PPS line and selecting **EXAM**. The transfer numbers are listed below:

- Taxpayer Services Exam - IUP 1509 - For Primary Business Code (PBC) in the "100" series
- SB Exam - IUP 1859 - For Primary Business Code (PBC) in the "200" series

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

(11) For cases assigned to **Field Examination**, refer to IRM 21.5.10-1, AIMS Status Code Guide - Field Cases.

(12) For cases assigned to TE/GE or if the caller requests to be transferred to TE/GE, transfer the caller to the appropriate transfer number per the Telephone Transfer Guide.

(13) Transfer tax practitioners with **Disaster** questions/issues to the Special Service Line IUP 1098 if assistors do not have the ability to manually input TC 971 for disaster relief.

(14) If you receive a **call from a Spanish-speaking individual** and you are unable to complete Disclosure Authentication or to obtain oral disclosure consent due to the caller's limited (or no) English language ability, transfer the caller to the Spanish gate. This follows the specialized product review group (SPRG) definition in IRM 21.10.1.4.1.11, Definition of Spanish Tax Law and Account Calls SPRG.

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

Note: If an individual is calling in a language other than Spanish and you cannot be understood (by all parties) and you cannot understand all parties to obtain the required disclosure authentication or to answer the taxpayer's/representative's question, suggest to the caller to call back with an interpreter. See IRM 21.1.3.4, Other Third-Party Inquiries.

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

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

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

- IRM 21.2.2.4.2.1, IDRS History Items and Account Inquiry;

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

Note: History issue must also be placed on AMS.

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

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

If creating a history item for:	Then input:
Paper transfer to another area via Form 4442 Note: When using Form e-4442, a control base is systemically input to IDRS.	H,PPS2 and designated area Example: H,PPS2EXAM.
Paper transfer to a PPS agent via Form 12953, Communication Control	H,PPS and form number Example: H,PPS12953.
Telephone transfer to another area	H,PPSX (for transfer), and area to which the call is transferred Example: H,PPSXEXAM. Exception: If the telephone call does not require IDRS or AMS access, a history item is not needed. For example, a practitioner calls PPS BMF Accounts and is calling in regard to an individual taxpayer (provides an SSN), the assistor transfers the call to PPS IMF Accounts.
Telephone referral to another area (providing telephone number to caller)	PPSR (for referral), and area to which the call is referred Example: H,PPSREXAM.

(18) For more information on referrals, see:

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

Note: Callers can be referred to the toll-free numbers for certain issues, e.g., Form 706, U.S. Estate Tax Return, Form 709, United States Gift and

Generation - Skipping Transfer Tax Return, Form 2290, Heavy Highway Vehicle Use Tax Return. For more information refer to, Telephone Numbers (The Source).