IRM PROCEDURAL UPDATE

DATE: 04/23/2025

NUMBER: ts-21-0425-0474

SUBJECT: Tax Law Updates and Link Removal

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

CHANGE(s):

IRM 21.3.10.4.1 - Removal of link.

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

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

IRM 21.3.10.4.2 - Updating tax law information.

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

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

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

Step	Action
1	• Provide your title (e.g., Mr., Mrs., Ms., Miss), last name, and ID/badge number, OR your first name or first initial, last name, and ID/badge number or, if the IRS HSPD-12 (Smart ID card) is issued, use your ten-digit PID. **Example:** "Thank you for calling. This is **[first name/initial and last name]** or **[Ms./Miss/Mr./Mrs. last name]**. My ID/badge number or HSPD-12 (Smart ID Card) is XXXXXXX. How may I help you?"
2	Verify the tax practitioner:

	• Meets criteria in IRM 21.3.10.2 Practitioner Priority Service (PPS) Overview and IRM 21.3.10.2.1 PPS Scope of Service • Is calling in regard to an account-related issue • Has authority for the tax form and period in question See IRM 21.3.10.3, Authentication and Disclosure Guidelines, for more information on third party authorization.
3	If the inquiry does not involve an account-related issue, or is tax law related, refer the caller to the appropriate toll-free number stated in IRM 21.3.10.2.1(5), PPS Scope of Service, or refer the caller to one of the other resources available for customers.
4	If necessary, refer calls per IRM 21.3.5.4.1, When to Prepare a Referral.
5	To close the call: • Ensure that all issues have been addressed and that the practitioner has an understanding of the actions taken or being taken. • Provide any educational information (e.g., forms or publications) requested by the practitioner either by ordering or providing the Internet address of where they can be obtained. • Conclude the call courteously and appropriately. Refer to IRM 21.1.1.4(11)(c), Communication Skills. **Note:** Follow PPS history items procedures and address STAUP, if necessary. See IRM 21.3.10.5(16), Transfers and/or Referrals. **Reminder:** Always provide the practitioner with appropriate time frames, when applicable.

Additional references:

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

IRM 21.3.10.4.3 - Removal of link and update to tax law.

(1) Send notification to the tax practitioner when a case is sent outside PPS for all types of inquiries, except when a "**hold**" is on an account. In this case, the area to which the case is sent will respond to the practitioner.

(2) If the practitioner is seeking an adjustment and all of the required account information is provided by the practitioner during the call and the practitioner is authorized, then:

a. Provide an immediate verbal response.
b. Send a confirmation notice or letter. Advise caller that a letter or notice will be sent within three to four weeks.

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

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

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

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

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

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

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

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

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

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

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

If the balance due is for a …	Then…
Form W-2/94X discrepancy that meets tolerance or oral authority criteria	Provide an immediate verbal response.
Form W-2/94X discrepancy that is subject to Combined Annual Wage Reporting (CAWR)/Federal Unemployment Tax Act (FUTA) procedures	1. Advise the tax practitioner to write to the address on the notice for a response, or 2. Provide the CAWR fax number so the tax practitioner can send the information directly to CAWR. 3. See IRM 4.19.4, CAWR Reconciliation Balancing.

(7) Tax law inquiries are not answered on the PPS line, see IRM 21.3.10.4.1, Allowable Topics for Telephone Discussion. Callers should be provided the appropriate toll-free number to resolve their inquiry.

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

(8) For all other types of PPS inquiries, follow standard CSR procedures, unless otherwise instructed **REMINDER:** For Taxpayer Protection Program (TPP) cases, if it is an open TPP case and not resolved, refer to **IRM 25.25.6.6**, Non-Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers. No transcript can be provided, nor transcript information provided verbally, on affected and unaffected years until the TPP issue has been resolved.

(9) For further guidance regarding a specific issue that is not currently mentioned in IRM 21.3.10.3.1.4, Third Party Designee, or IRM 21.3.10.3.4, Obtaining Faxed Authorization, see IRM 21.3.7.8.12, Specific Use Authorizations.

IRM 21.3.10.4.4 - Updating SOR mailbox from W&I to TS.

(1) Beginning April 8, 2024, tax professionals calling the Practitioner Priority Service (PPS) line to request TDS transcripts be deposited into their Secure Object Repository (SOR) will need to pass SOR mailbox authentication. See IRM 21.2.3.5.3 Selecting a Delivery Method and 21.3.10.4.4.1, Transcript SADI Authentication for SOR deposit. Beginning December 2, 2024, AM TE/GE and International telephone assistors must also follow IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR Deposit, to verify the caller's Short ID through SADI before processing the transcript request for a SOR mailbox delivery method. Also, add the SOR ID provided to AMS notes **(e.g., SORID xxxxxxxx, SORID xxxxxxxxxx, sorid xxxxxxxx, sorid xxxxxxxxxx).**

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

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

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

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

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

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

If the tax practitioner requests a transcript on an open and/or closed account related issue, refer to IRM 21.2.3.5.10.2, IMF Transcript Ordering.

Note: If the authorized third-party requests transcript information verbally, refer to IRM 21.1.3.2.3(8), Required Taxpayer Authentication and IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication.

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

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

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

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

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

   Note: Form 4506-T and Form 4506T-EZ may still be used for Income Verification Express Services (IVES) - IVES is an expedited service with a $2.00 cost associated with each tax year requested. The IVES processing time frame is 65-72 hours after IRS receipt and these requests are sent electronically to the IVES participants via Secure Object Repository (SOR). To apply for IVES, the practitioner must register online through e-services and must also complete and submit Form 13803, Income Verification Express Service (IVES) Application. Refer to IRM 3.5.20, Income Verification Express Service (IVES) Requests Processing, for more information.

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

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

(4) Transcripts designed for **internal** use require sanitization prior to providing them to a tax practitioner to ensure that inappropriate disclosures are **not** made. Electronically-sanitized transcripts must be provided in lieu of transcripts requiring manual sanitizing unless there is not one to meet the taxpayer's needs or the caller requests a specific type of transcript. If the caller requests more than one type of

transcript, honor the caller’s request. Follow instructions on the Quick Command Code Tool to sanitize the documents. You **must** review the internal transcript manually to avoid disclosing confidential taxpayer information. A cover letter is not required when using Enterprise Electronic Fax (EEFAX) for transcript requests since EEFAX automatically provides the cover sheet. See IRM 21.2.3.6, Sanitizing IDRS Transcripts, for additional details.

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

(5) You **must** review all transcripts thoroughly, including CC MFTRA and CC TXMOD. Managerial approval is not required. However, if you have any concerns, see your lead or manager prior to providing the transcripts to a tax practitioner.

(6) If the caller requests a specific type of transcript (e.g., CC TXMODA, MFTRA, or ENMOD), provide the sanitized transcript.

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

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

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

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

(8) You must provide all pages of the transcript, even if the page is blank. This is to ensure that the caller understands that all the requested information has been provided.

(9) Requests for internal use transcripts are processed according to guidelines provided in IRM 21.2.3.5.3.3, Internal IDRS Transcripts for All Callers.

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

(10) If the caller **does not** request a specific type of transcript, probe to determine the needs of the caller and the use for the transcript. See IRM 21.2.3.5.2, **Selecting the Type of Transcript**, for additional information. If possible, provide any external

use transcript that meets the caller's needs. If the information needed is found only on internal use transcript types, provide the transcript **only** after it has been properly sanitized.

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

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

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

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

Note: # [redacted] #

(13) External customers not registered with e-services may not have transcripts delivered to a SOR. Advise the caller of the benefits to registering with e-services to obtain transcripts through the SOR. For more information and how to register for this self-help tool, refer the practitioner to the e-Services page at https://www.irs.gov/e-services.

(14) **Provide the transcript only to authorized third parties.** Refer to IRM 21.2.3.5, Fulfilling Transcript Requests, for information on full authority. For cases assigned to Examination (Exam) or a revenue officer or revenue agent, provide transcripts to authorized tax practitioners regardless of the current account status.

(15) If an account is assigned to ACS and the caller requests a payoff amount (verbally or in the form of a payoff calculator) **do not provide**. The caller must contact ACS for this information.

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

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

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

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

(17) For Identity Theft cases, see IRM 21.2.3.5.8, Transcripts and Identity Theft.

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

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

(19) If Transcript Delivery System (TDS) is not available, see IRM 21.2.3.5.9.2(12), IMF Transcript Ordering for IMF account and IRM 21.2.3.5.9.1(11), BMF Transcript Ordering for BMF account resolution.

(20) For other tax practitioner transcript requests, provide the transcript using normal procedures, i.e., TDS or letter. When using TDS, advise the tax practitioner the transcript will be mailed to the address entered in the recipient field, which can take five to ten calendar days. See the table below:

If the request is for:	Then:
Ten or fewer modules, still active on IDRS	Provide transcripts by mail (TDS) or letter within seven days.
Ten or fewer modules in retention	Provide transcripts by mail (TDS) or letter within two to four weeks.
More than ten modules	Provide up to 30 transcripts per taxpayer. Advise the caller they may order their own transcripts for delivery online using

	TDS to their mailboxes or secure object repositories (SOR). **Note:** If the caller is not registered for e-services, refer the practitioner to the Tax Professional page at http://www.irs.gov/taxpros.
Income verification for the past five years	Provide transcripts by mail (TDS) or letter within seven days.
Income verification for past ten years	Provide transcripts by mail (TDS), if available. If not available, use IRPTR.

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

IRM 21.3.10.5 - Updating tax law and BMF special services information.

(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 21.3.10.4.1, Allowable Topics for Telephone Discussion.

(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	Perform missing payment research and

requests assistance with **Payment Tracer, or Misapplied Payment(s)**	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.

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 or an installment agreement (IA) 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 (IMF) and Line IUP 1030 (BMF) 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	PPSR (for referral), and area to which the call is

(providing telephone number to caller)	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)