

IRM PROCEDURAL UPDATE

DATE: 04/28/2025

NUMBER: ts-21-0425-3221

SUBJECT: Systems Updates

AFFECTED IRM(s)/SUBSECTION(s): 21.2.1

CHANGE(s):

IRM 21.2.1.5(3) - Correction to blocking series regarding Transaction Code 130.

(3) To reduce erroneous refunds from Master File and to alert of assessments on NMF (and/or other accounts), a TC 130 is input to the Master File account, which creates a "V-" freeze.

Note: A NMF account is identified by a TC 130 in blocking series (BS) 200–299. Refer to IRM 21.7.12.3, Non-Master File (NMF) Adjustments Research, for additional information. Do not refer accounts with a posted TC 130 to the NMF Toll-free line **unless** they are in blocking series 200–209.

IRM 21.2.1.5.2(2) - Correction to blocking series regarding Transaction Code 130.

(2) A NMF account is identified by a TC 130 in blocking series (BS) 200–209. Refer to IRM 21.7.12.3, Non-Master File (NMF) Adjustments Research, for additional information. Do not refer accounts with a posted TC 130 to the NMF Toll-free line **unless** they are in blocking series 200–209.

IRM 21.2.1.29.1(2) - Updated line numbers for ICCE.

(2) Offer the caller the opportunity to return to the application to establish a PIN after completing caller authentication (and has correctly entered a valid Caller ID).

- a. Advise the caller that a confirmation Letter 2940C, VRU Request for Personal Identification Number (PIN), will be mailed to the address of record within 10 business days to confirm actions for establishing a PIN.
- b. To re-enter a caller into the ICCE to establish a PIN:
 - Press "Inside Line" button on your desktop application

- Press "3119" for English or "3239" for Spanish
- Press "Enter"
- Press "Transfer"

Note: When using the Direct Transfer button to transfer a call, agents must add 41 to transfer numbers that are only 4 digits long and begin with either a 1,3, or 5, or the transfer number is not in the transfer menu.

IRM 21.2.1.40(8) - Updated note If mailing a transcript to an address other than the address of record.

(8) If the taxpayer calls to request the prior year AGI to e-file, do **not** provide the taxpayer with the AGI. Direct the taxpayer to one of the following self-help applications;

- Individual Online Account (IOLA) provides two options to obtain prior year AGI. Within the records and status tab a taxpayer can select the tax records option to either view key information from their most recent tax return as originally filed (i.e, Filing status, AGI) or obtain available transcripts online. See IRM 21.2.1.62.
- Get Transcript by mail on IRS.gov. The mail option allows the taxpayer to request the tax account and tax return transcripts.
- You may also direct the taxpayer to the toll-free IVR number, 800-908-9946, where the taxpayer may request tax account and tax return transcripts, see IRM 21.2.3.3.4, Interactive Voice Response, for additional information. For transcript requests for Practitioner Priority Service see IRM 21.3.10.4.4, Transcript Requests.

If the taxpayer is unable to acquire their transcript through these processes, you may send a transcript to the taxpayer's address of record. Alternatively, you must instruct the taxpayer to file the tax return by paper or seek electronic return originator (ERO) support.

Exception: If the caller has an active Identity Theft indicator on the tax year requested see IRM 21.2.3.3 (7), Transcript Systems and Forms, for a list of transaction codes that will prevent a transcript from generating. This includes the primary or secondary on a married filing joint account. Direct the taxpayer to file the return by paper. See IRM 25.23.2.10, Get Transcript Breach, for more information on TC 971 AC 505 specific incident numbers.

Note: If mailing the transcript to an address other than the address of record, additional authentication is required per IRM 21.1.3.2.3, Required Taxpayer Authentication.

IRM 21.2.1.48.3(14) - Added a link to assist CSR with information on payments.

(14) The payer's bank statement provides confirmation of payment. The statement will include "IRS USA Tax Payment," "IRS USA Tax Pymt" or something similar. Visit Pay your taxes by debit or credit card or digital wallet for more information.

IRM 21.2.1.48.6(2) - Updated paragraph to include payment type information on federal tax deposits.

(2) All businesses that are required to make Federal Tax Deposits (FTDs) can make payments using the Electronic Federal Tax Payment System (EFTPS), and via other electronic funds transfer systems. See IRM 3.17.277.2.4.8, IRS Direct Pay for Businesses (EFT #223), and IRM 3.17.277.2.4.11, Business Tax Account (BTA) (EFT #241). It is the responsibility of the employer to ensure that all taxes are paid or deposited correctly and on time. The balance due reported on the tax return (current tax due), which does not require a federal tax deposit, may also be paid with a credit or debit card.

IRM 21.2.1.57 - Removed note, DDIA is no longer required for balances between 25-50K.

(1) Online Payment Agreement (OPA) is an application on IRS.gov which allows individuals who owe \$50,000 or less in aggregate assessed tax, penalties, and interest, to request a long-term payment plan (installment agreement). Taxpayers who owe less than \$100,000 in aggregate assessed tax, penalties, and interest can request a short-term payment plan.

(2) To access OPA, taxpayers may go to IRS.gov/paymentplans.

(3) Using OPA, users can receive immediate notification of approval to establish payment plans on liabilities reported using the following forms:

- Form 1040 (MFT 30, 31)
- Form 5329 (MFT 29)
- Form 8278 (MFT 55)
- Individual Shared Responsibility Payment (MFT 35/65)

(4) OPA allows taxpayers or their authorized representative (Power of Attorney) to self-qualify and apply for agreements. Agreements completed through OPA will have an originator code of 82 or 83.

(5) OPA offers users the ability to:

- Agree to pay now.
- Arrange a short-term payment plan (up to 180 days starting January 2022) on balances less than \$100,000 in aggregate assessed tax, penalties, and interest.
- Arrange a simple payment plan for individuals who owe \$50,000 or less in aggregate assessed tax, penalties, and interest.
- Establish pre-assessed simple payment plan on current tax year Form 1040 liability for a balance of up to \$50,000.
- Establish pre-assessed simple payment plan for the individual shared responsibility payment.
- Establish a pending agreement if they cannot pay within 72 months or by the CSED and agree to send in financial information.
- Establish a preassessed simple payment plan for a pending examination audit, Automated Underreporter (AUR) or Automated Substitute for Return (ASFR) case.

(6) OPA offers the following types of monthly installment agreements:

- Regular, paper Installment Agreement (IA)
- Direct Debit Installment Agreement (DDIA)

(7) OPA will also permit individuals to:

- Revise their payment due dates and/or amounts on an existing installment agreement.
- Revise the bank information (routing and/or account number) associated with an existing DDIA.
- Revise an existing short-term plan to a monthly payment plan on status 22 accounts not in status 60.
- Revise a regular installment agreement to a DDIA.
- Add new assessed balances to existing IAs, if the agreement meets streamlined criteria.
- Reinstate a defaulted agreement if the taxpayer has defaulted more than twice in the past (TERM-IA) indicator on CC ENMOD.

Note: This is not available in Voice Balance Due (VBD).

- Receive information on delinquent tax returns.
- Establish agreements on accounts in notice status or status 22/24.

Note: An IDT indicator will block the use of OPA.

(8) OPA **cannot** be used to:

- Establish tiered payments (multiple payment amounts). Only one payment amount can be input.
- Revise an account in status 60 (short term plan established for notice account or Installment Agreement) if revised through OPA or VBD in the past 180 days.

Exception: Taxpayers with a non-DDIA can revise to a DDIA at any time.

- Establish agreements on accounts in status 26 and 72.
- Cancel an existing DDIA.
- Add unassessed balances to existing agreements.
- Establish agreements with both assessed and unassessed modules.
- Establish agreements if the account has an interest or penalty computation hold.
- Establish Manually Monitored Installment Agreements (MMIA).
- Establish Non-Streamlined payment agreements.

(9) The OPA application determines eligibility, filing compliance, and checks for excluding account conditions. The system verifies that the proposed payment meets the streamlined agreement criteria and provides a payment estimator tool to help determine a realistic payment amount.

(10) Taxpayers are required to register and log in using Secure Access Digital Identity (SADI). See IRM 21.2.1.58, Secure Access Digital Identity (SADI) for registration requirements and information on taxpayers having difficulty registering.

(11) Prior to the integration of SADI, taxpayers using OPA registered and logged in using Secure Access eAuthentication.

(12) Taxpayers who want to establish a pre-assessed agreement on a current tax year Form 1040 liability or individual shared responsibility payment prior to a notice being sent are requested to enter the balance they will owe, as shown on their Income Tax Return.

(13) Taxpayers who want to establish a pre-assessed agreement after receiving notification of new assessment resulting from an examination audit, Automated Underreporter (AUR) or Automated Substitute for Return (ASFR) case are requested to enter the balance they will owe, as shown on their CP 2000 or Notice of Deficiency.

(14) Powers of Attorney (POA) who have filed Form 2848 and are authorized to represent a taxpayer may use OPA on their client(s) behalf. Refer to IRM 10.10.3, Centralized Authentication Policy (CAP) to see what POAs must enter to be authorized.

(15) Powers of Attorney who wish to establish a pre-assessed agreement for their client(s) on a current tax year Form 1040 liability or individual shared responsibility payment prior to a notice being sent, are requested to enter the balance owed, as shown on their client's Income Tax Return. Power of Attorneys who have filed Form 2848 with the IRS and are authorized to represent their client(s) (the taxpayer) are required to enter their client's SSN or ITIN; if filing jointly, the spouse's SSN or ITIN; the AGI from the client's last year's Income Tax Return; and their own CAF number. This information is used to ensure that the POA is authorized to represent their client in the OPA application.

(16) POAs are allowed three attempts #



(17) Transactions that do not post due to system/network problems (e.g., IDRS application down) or account conditions beyond design for the application will be captured in the OPA Management Action Report (MAR) and will be worked by designated personnel. In Cincinnati ACS and ACSS for SBSE. Atlanta ACSS for TS status 22/24 cases, and Kansas City CSCO for TS non-ACS cases. For more information, see IRM 5.19.1.6.8.1, OPA Management Action Reports (MAR).

IRM 21.2.1.63(28) - Updated information on timeframes requesting a PIN for CAF.

(28) New functionality implemented in August 2023 included the ability for an individual with a CAF number assigned to them personally to request a PIN to link their personal information to their CAF number. Once the PIN is requested it is then mailed to the CAF address of record and is valid for 30 calendar days. If the user doesn't receive or loses their PIN, the user who requested it must wait 14 calendar days from issuance request a replacement. Linking this information will allow the user to view all the taxpayers they have shown in the CAF database. The user will come back into Tax Pro Account, enter the PIN, and agree to have their personal information (TIN) associated to the CAF number. **Only the user who requested the PIN can use the PIN.** No one else can order a PIN for the user. Once the linkage is complete the user can view their client list from the CAF database.

IRM 21.2.1.64 - Various changes throughout subsection related to Business Tax Account release R 3.3.1.

(1) Business Tax Account (BTA) is an online system that allows taxpayers to securely access their Business Master File (BMF) account information through IRS.gov/business.

(2) BTA is available in English and Spanish. It includes information on Master File Transcripts MFT 01, 02, 06, 08, 10, 11, 13, 14, 16, 17, 60, 63, and 64.

(3) IRM 10.10.4, Authorization of Entity Access Policy defines authorization processes & policy for BTA users will be available soon. # [REDACTED]

Note: # [REDACTED]

(4) The BTA system provides the taxpayer access to the following via navigational tabs and pages:

- Top Navigation page
- Account Home page
- Account Balance page
- Tax Records page
- Notices and Letters page
- Authorizations (3rd Party) page
- Payment page

(5) The **Profile** page provides quick access to business information, the ability to manage access and manage bank accounts via the wallet.

- **Business Information:** Provides business name, address, and email.
- **Manage Access** allows the taxpayer to add/remove/validate up to 20 DU. The taxpayer will be able to add an employee by providing the starting and ending tax period(s) for every DU. See IRM 10.10.4, Identity Assurance - Authorization of Entity Access Policy for DU authorization.
- **Wallet:** Allows the taxpayer to save up to five bank accounts for making payments.

(6) The **Account Home** page provides an overview and links to other pages within the application. The account home page can be viewed once the taxpayer has selected the business entity tab on the account landing page. They can view the business name, address, masked EIN, business entity type, the taxpayer's name.

- **Account Status:** Displays the balance due and a total amount owed. Certain account conditions, for example, freeze codes may prevent BTA from providing the balance for the impacted tax module(s). When this occurs, BTA will also not provide a total balance due amount.
- **Payments:** Allows different options on making a payment towards balance dues, view payment activities made within each module, and cancel/schedule a balance due payment.

(7) The **Account Balance** page provides balance due for the years the taxpayer has authorization to view. See IRM 10.10.4, Identity Assurance - Authorization of Entity Access Policy for what years can be seen.

- The **Balance Due** tab provides the balance due for their business broken down by MFT and year. The taxpayer shall see all the individual module balance due (e.g., 940, 941, 1120C).

Note: If there is a specific status and/or freeze codes on the tax module, it will limit the balance due. A message will inform the user that the tax module cannot be shown at this time.

(8) The **Tax Records** page allows the taxpayer to view or obtain available transcripts from the following account related information in English and some Spanish transcripts have recently been added:

- **Business Tax Transcript** allows the taxpayer to view and download a PDF version of their transcript for one return and tax period at a time.

Tax Return Transcript shows line items from the original business return form filed available for current year and up to 3 years prior.
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Tax Account Transcripts shows payments as well as changes made after filing a return available for current year and up to 9 years prior.

Record of Account Transcripts combines the tax return and tax account transcripts onto one. Available for current year and up to 3 years prior.
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Entity Transcript shows the entity information currently on file for the EIN, such as business name, address, and business location.

- **Request a Tax Certificate for Award Use:** A business seeking to contract with the government or applying for financial assistance may be asked to provide a Tax Check Certificate for Government Award Eligibility to support the government-wide prohibition against agencies contracting with entities that have unpaid tax debt.
- **Request a Business Tax Compliance Report (BTCR):** A business must timely file all required returns and pay all tax debt on time. The BTCR will indicate whether the business is compliant and has no unpaid liabilities. A “compliance issue” result means federal tax debts are being paid on time through an installment agreement or are pending resolution through ongoing

administrative or judicial proceedings. The BTCR will list any unpaid liabilities by tax period, form and status with balance owed until the collection statute of limitations expires.

(9) The **Notices and Letters** page allows the taxpayer to view a digital version of notices and letters previously issued to the taxpayer. The owner can view and/or print a PDF version of the following notices and letters.

- CP216F: Application for Extension of Time to File an Employee Plan Return – Approved.
- CP080: Reminder - We Have Not Received Your Return, Credits May be on Your Account.
- CP136: Annual Notification of Federal Tax Deposit (FTD) Requirements (Forms 941, 941-SS).
- CP261: Notice of Acceptance as an S-Corporation
- Generate and download a PDF of the Letter 6575 Tax Certificate for Award Use and generate and download a PDF of the Letter 6574 Business Tax Compliance Report.

(10) The **3rd Party Authorizations** page allows BTA users to review, approve or reject third-party authorization requests submitted through the Income Verification Express Service (IVES) for business.

(11) The **Payment** page allows the taxpayer to view the full balance due for all tax periods they are obligated to pay and to make a same day payment or to schedule payments of up to 365 days in advance and optionally input FTD Subcategory amounts for Social Security and Medicare on Federal Tax Deposit (FTD) payments. There is a limit of 12 transactions a day with each transaction including up to 12 payments. The maximum daily total of all payments is \$499,999,999.99. The following activities are available on the payment page:

Make a Payment: Allows a payment using either a business/personal bank account or card using these four steps:

1. **Payment Information** page:

Payment Method must select Bank Account or Card (on a secure external website). Once one of these are selected more drop downs will be added.

Pay by Bank Account- Information is provided to the taxpayer on how to make a payment by bank account. Taxpayers can use this option if they want to schedule a payment up to 365 days in advance. A business account or personal account must be selected. The following must also be provided to move on to Step 2:

Tax Year(s) with the total balance dues. This will create another drop down of all modules (form and tax period) that have a balance due. Payment date is entered using a calendar icon. Payments can be scheduled for the same day or up to 365 days from the date input. Payments cannot be scheduled on weekends or holidays.

Pay by Credit Card - See Pay your Taxes by Debit or Credit Card or Digital Wallet page on IRS.gov, allows the taxpayer to select payment processor. Processing fees will apply for credit or debit card payments.

Payment Type: - Balance payment pay towards your business tax balance due. Federal Tax Deposit (FTD) make an electronic payment in accordance with the rules for federal tax deposits. FTD payments cannot be made via debit or credit card payments.

2. **Balance Information** allows the user to select the Tax Form, Tax Period, Payment Amount, and the date for both balance due payment and FTDs.
3. **Payment Details** page allows a payment per the selected bank options.

Bank Account Options: The taxpayer can use a saved bank account or enter their current account information.

Must select if it is a business or personal account

Must select if it is checking or savings

Must provide a 9-digit routing number

Must provide account number that is 1-17 digits

Email confirmation is optional. If the user wants to receive an Email notification they must provide an email address.

4. **Review and Submit** page provides details of the information input by the user, including payment information, payment date, bank account information, and email confirmation prior to submitting the transaction. The user can edit the payment details from this screen if needed.

The **Confirmation** page provides the confirmation number, payment information, payment date, and business account information of where the payment came from.

A Manage Payments box will appear which allows the taxpayer to view payment activity or cancel payments made within BTA until 11:45 PM ET two business days before the scheduled payment date.

(12) **Payment Activity** Allows the taxpayer to view their BTA payment transaction history. Each payment shown includes the unique Electronic Funds Transfer (EFT) number to assist the taxpayer in identifying the transaction. There are five drop downs:

- **Scheduled Payments** provides payments that are more than 24 hours out from the day viewed, each scheduled transaction, the date it is scheduled, and the EFT number associated to it.
- **Pending Payments** provides payments made that are still processing with their associated EFT number. These payments can take up to 2 days to reflect on the processed payments so they will be reflected in this section. These payments cannot be canceled.
- **Processed Payments** provides up to 150 of the most recent payments made, and what types of payments that were made with their corresponding

EFT number. Checks and money orders may take up to 3 weeks to post to this section.

- **Canceled Payments** provides the canceled payments. Payments made outside of BTA must be canceled where the payment was made. If the payment was made in EFTPS or any other payment option, the canceled payment must be made there.
- **Returned Payments** provides the payments returned to the financial institution that it came from, date of payment, return date & reason, tax form and period, method, amount, and the EFT Number.

(13) View how the BTA system functions by visiting the Employee Demo site via SERP under Job Aids, Part 21, Chapter 2.

IRM 21.2.1.64.1(3) - Paragraph removed to IRM 21.2.1.64.