



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.42.7

AUGUST 13, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.42.7, Electronic Tax Administration, EPSS Help Desk Support.

MATERIAL CHANGES

- (1) IRM 3.42.7.1.1, Background, IPU 24U1059 issued 10-22-2024 added Business Tax Account (BTA) as a supported item.
- (2) IRM 3.42.7.1.1, Background, added TCC application to file information returns.
- (3) IRM 3.42.7.1.3, Roles, Updated IRM name from “Roles” to “Roles and Responsibilities” to be in compliance with IRM 1.11.2.2.4, Address Management and Internal Controls.
- (4) IRM 3.42.7.1.4, Program Management and Review, section was added to meet the guidance in IRM 1.11.2.2., Address Management and Internal Controls.
- (5) IRM 3.42.7.1.5, Program Controls, section was added to meet the guidance in IRM 1.11.2.2., Address Management and Internal Controls.
- (6) IRM 3.42.7.1.4, Terms and Acronyms, was changed to 3.42.7.1.6, Terms and Conditions, to accommodate additional sections and meet the guidance in IRM 1.11.2.2., Address Management and Internal Controls. Definitions for e-File, Filing Information Returns Electronically (FIRE), Information Returns (IR) Application for Transmitter Control Code (TCC), and Information Returns Intake System (IRIS) were also updated to provide correct form links and names.
- (7) IRM 3.42.7.1.5, Related Resources, was updated to IRM 3.42.7.1.7, Related Resources, to meet the guidance in IRM 1.11.2.2., Address Management and Internal Controls.. Publications 51, Agricultural Employer’s Tax Guide, and Publication 2108-A, e-Services On-Line TIN Matching Program were removed because they were made obsolete. Added Publication 2108, Federal Agency TIN matching Program, Publication 5911, IR App for TCC, Publication 5945, ACA Tutorial to improve the accuracy of the information provided.
- (8) IRM 3.42.7.3.3, Free File, IPU 24U1059 issued 10-22-2024 added additional clarity and steps for usage of scripts in responding to Free File Fillable Forms cases.
- (9) IRM 3.42.7.3.4, Privacy, Governmental Liaison and Disclosure Incident Management Office, updated the Privacy, Governmental Liaison and Disclosure (PGLD) definition to more closely match IRM 10.5.4.1.1, Background.
- (10) IRM 3.42.7.6.2, Business Unit, IPU 24U1059 issued 10-22-2024 updated Secure Access Digital Identity to Online Services to support new naming convention.
- (11) IRM 3.42.7.6.3, Product Type, IPU 24U1059 issued 10-22-2024 updated SADI to Online Services to support new naming convention and added BTA to the Online Services product types.
- (12) IRM 3.42.7.6.4, Problem Type, IPU 24U1059 issued 10-22-2024 added new Problem Types CP311 / CP311A and Restriction. Revised Enabled and Error Message to include BTA.
- (13) IRM 3.42.7.6.4, Problem Type, removed Activation Code, it is no longer an option.

- (14) IRM 3.42.7.6.5, Source, IPU 24U1059 issued 10-22-2024 added a new source line for Document Upload Tool (DUT).
- (15) IRM 3.42.7.6.5, Source, IPU 24U1183 issued 12-04-2024 added a new source line for Live Chat and Document Upload Tool digital receipt.
- (16) IRM 3.42.7.6.8, Description, IPU 25U0330 issued 03-10-2025 clarified that the company name must be present as the legal name or the DBA.
- (17) IRM 3.42.7.6.8, Description, removed Activation code from example. This code is no longer a valid example.
- (18) IRM 3.42.7.6.8.1, Writing Descriptions for Level 2, IPU 24U1059 issued 10-22-2024 in paragraph 2 added **Short ID (If applicable)**. This is needed for Level 2 research. In paragraph 3 added BTA and the information that should be included with BTA Level 2 interactions.
- (19) IRM 3.42.7.6.8.1, Writing Descriptions for Level 2, Removed (if applicable) from Short ID to make it always required. This change will remove the confusion about when it was, and was not, applicable.
- (20) IRM 3.42.7.9.1, Relate Interactions, added instruction to not relate an Interaction to a closed Incident.
- (21) IRM 3.42.7.11.5, Send Email, IPU 24U1059 issued 10-22-2024 added reference for FFFF cases to also reference IRM 3.42.7.3.3, Free File, for additional steps.
- (22) IRM 3.42.7.13.1.1, Queuing International Calls, Added Martinsburg to paragraph one as an additional location.
- (23) IRM 3.42.7.13.2.2.2, Agent Groups, IPU 25U0017 issued 01-03-2025 added Agent Group 708 EH-BMF.
- (24) IRM 3.42.7.14.2, Telephone Etiquette, IPU 24U1183, issued 12-04-2024 removed requirement to use Gender specific responses or respond with customers full name.
- (25) IRM 3.42.7.14.3, Initial Greeting, updated example to include a probing requirement during the initial greeting to target the interaction.
- (26) IRM 3.42.7.14.4, Over the Phone Interpreter Service (OPI), changed contractor from Lionbridge to Ad Astra to mirror the new contract.
- (27) IRM 3.42.7.14.4, Over the Phone Interpreter Service (OPI), IPU 24U1059 issued 10-22-2024 added new guidance including languages that qualify for over the phone interpreter service.
- (28) IRM 3.42.7.14.4.2, OPI Customer Satisfaction Survey Process, IPU 24U1059 issued 10-22-2024 added new section to solidify required responses.
- (29) IRM 3.42.7.14.4.2, OPI Customer Satisfaction Survey Process, IPU 25U3271 issued 05-12-2025 removed entire section as the survey will no longer be administered.
- (30) IRM 3.42.7.14.4, Over the Phone Interpreter Service (OPI), IPU 25U3271 issued 05-12-2025 removed section eight as the survey will no longer be administered.
- (31) IRM 3.42.7.14.5.2, Escalating/Transferring Interactions, IPU 25U0330 issued 03-10-2025 updated level 2 response time from two hours to two business days.
- (32) IRM 3.42.7.14.5.2, Escalating/Transferring Interactions, removed the requirement from “The customer needs further help from a Level 2 Provider Group (other than e-Services Level 2)” section to ask the customer to call back. When the resolution comes from outside of EPSS we can not guarantee a 2 day response.

- (33) IRM #.42.7.14.5.2.2, Complaints Regarding Transferred Calls, changed description field in paragraph one to Activities section for clarity.
- (34) IRM 3.42.7.14.6, Contacting the Customer – Outgoing Calls, clarified third step to only be required if it does not match the system supplied time.
- (35) IRM 3.42.7.14.10, Customer Satisfaction Surveys, IPU 25U3271 issued 05-12-2025 removed entire section as the survey will no longer be administered.
- (36) IRM 3.42.7.15, Authentication and Authorization Guidelines, IPU 24U1183 issued 12-04-2024 added directions for Live Chat authentication.
- (37) IRM 3.42.7.15.3, e-file Application Authentication/Authorization, Clarified delegated user section by removing a duplicate sentence under that section.
- (38) IRM 3.42.7.15.4.2, FIRE Account User Identification (ID) Problems Authentication/Authorization, added User ID e-mail address to the authentication and removed EIN, Business name, and Business address from the bullet list The removed items are listed in the next paragraph.
- (39) IRM 3.42.7.15.5, Foreign Account Tax Compliance Act (FATCA) Online Registration System Authentication/Authorization, disclosure methods were modified to accommodate the elimination of access codes.
- (40) IRM 3.42.7.15.8, SAM, EFTPS, IPU 24U1059 issued 10-22-2024 BTA and Business Online e-file (e.g. Large Taxpayers) Authentication/Authorization, added BTA to the listing.
- (41) IRM 3.42.7.15.9, Secure Access Digital Identity (SADI) Authentication/Authorization, IPU 24U1183 issued 12-04-2024 incorporated notes into body of text and linked notices and removed 2nd bullet.
- (42) IRM 3.42.7.15.9, Secure Access Digital Identity (SADI) Authentication/Authorization, added additional steps to further clarify the process.
- (43) IRM 3.42.7.15.11.3, Account Information Authentication/Authorization, Added detail that list may not be all inclusive.
- (44) IRM 3.42.7.16, Standardized Live Chat Procedures, IPU 24U1183 issued 12-04-2024 added new subsection to provide guidance on Live Chat procedures.
- (45) IRM 3.42.7.16.1, eGain Application, IPU 24U1183 issued 12-04-2024 added new subsection to provide guidance on the eGain application.
- (46) IRM 3.42.7.16.1, eGain Application, Replaced selecting unavailable to once in the appropriate Chat Skill Group select ready to more closely match the actual process.
- (47) IRM 3.42.7.16.2, Live Chat Etiquette, IPU 24U1183 issued 12-04-2024 added new subsection to provide guidance on Live Chat etiquette.
- (48) IRM 3.42.7.16.3, Personal Safety and Chats, IPU 24U1183 issued 12-04-2024 added new subsection to provide guidance on personal safety and chats.
- (49) IRM 3.42.7.16.4, Initial Live Chat Greeting, IPU 24U1183 issued 12-04-2024 added new subsection to provide guidance on initial Live Chat greeting.
- (50) IRM 3.42.7.16.4, Initial Live Chat Greeting, Changed are you there, to no response, as the appropriate quick response selection to facilitate updates to the application.
- (51) IRM 3.42.7.16.5, Transferring Live Chats, IPU 24U1183 issued 12-04-2024 added new subsection to provide guidance on transferring Live Chats.

- (52) IRM 3.42.7.16.5, Transferring Live Chats, IPU 25U0017 issued 01-03-2025 corrected Level 2 will call to level 2 will contact. Changed response time from two hours to five business days.
- (53) IRM 3.42.7.16.5, Transferring Live Chats, IPU 25U0330 issued 03-10-2025 Combined information from IRM 3.42.7.16.6, Chat Transfer Basics into IRM 3.42.7.16.5, Transferring Live Chats, to correct similar information being housed in a separate location. Also updated Level 2 response time from five days to two business days.
- (54) IRM, 3.42.7.16.5, Escalating/Transferring Interactions, removed the requirement from “The customer needs further help from a Level 2 Provider Group (other than e-Services Level 2)” section to ask the customer to call back. When the resolution comes from outside of EPSS we can not guarantee a 2 day response.
- (55) IRM 3.42.7.16.6, Chat Transfer Basics, IPU 24U1183 issued 12-04-2024 added new subsection to provide guidance on chat transfer basics.
- (56) IRM 3.42.7.16.6, Chat Transfer Basics, was changed to IRM 3.42.7.16.6, Live Chat Documentation. Chat Transfer Basics content was moved to IRM 3.42.7.16.5, Transferring Live Chats. IPU 25U0330 issued 03-10-2025.
- (57) IPU 24U1183 issued 12-04-2024 IRM 3.42.7.16.7, Completed Chat Transcripts, IPU 24U1183 issued 12-04-2024 added new subsection to provide guidance on completed chat transcripts.
- (58) IRM 3.42.7.16.7, Completed Chat Transcripts, added using the chat transcript quick response as an option to provide customers information.
- (59) IRM 3.42.7.17.2, Reporting System Problems, IPU 24U1183 issued 12-04-2024 added Live Chat to the examples of systems used.
- (60) IRM 3.42.7.17.2.1, System Downtime Procedures, added language to include procedures for when Live Chat is down.
- (61) Exhibit 3.42.7-1, Organization, Function, and Program (OFP) Codes (Phones and email), IPU 24U1183 issued 12-04-2024 added new OFP code for Live Chat.
- (62) Exhibit 3.42.7-2, E-help Organization, Function, and Program (OFP) Codes (Paper), IPU 24U1059 issued 10-22-2024 updated functions for Form 94x LOA (Letter of Application) and Form 94x PIN SoR to 750.
- (63) Exhibit 3.42.7-3, TSO Organization, Function, and Program (OFP) Codes, Added new section to incorporate TSO OFP codes into the IRM.
- (64) Exhibit 3.42.7-6, Abbreviations, Added Customer Satisfaction Survey (CSS) to the table because CSS is used in other IRM locations.
- (65) Exhibit 3.42.7-4, Abbreviations, IPU 24U1059 issued 10-22-2024 added the BTA acronym and its meaning.
- (66) Editorial changes made throughout the IRM section, and correction to hyper links, website addresses, IRM references, terms, and typographical errors.

EFFECT ON OTHER DOCUMENTS

IRM 3.42.7 dated 08-24-2024 (effective October 1,2024) is superseded. This IRM incorporates the following IRM Procedural Updates: 24U1059 issued 10-22-2024; 24U1183 issued 12-04-2024, 25U0017 issued 01-03-2025; 25U0330 issued 03-10-2025; 25U3271 issued 05-12-2025.

AUDIENCE

These procedures are used by e-help Desk assistors and Technical Services Operation (TSO) employees. Also intended for managers, analysts, business owners, and others who offer support to users of the IRS electronic products and services.

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3.42.7

EPSS Help Desk Support

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3.42.7-5 Overhead Programs

3.42.7-6 Abbreviations

3.42.7.1
(10-01-2017)
Program Scope and Objectives

- (1) Purpose: The Electronic Products & Services Support (EPSS) organization is a stand-alone organization reporting to the Director, Customer Accounts Services (CAS) in the Taxpayer Services (TS) Division. EPSS is a centralized office for the management of the IRS electronic products and services within TS:CAS. The EPSS vision is to *Advance the IRS electronic business opportunities to meet the changing demands of the future while delivering a positive customer experience.* The mission is *to support customer-valued e-solutions for Service-wide electronic products and services.* Visit the EPSS web site at *Electronic Products & Services Support (EPSS) (sharepoint.com)* for more information.
- (2) Audience: These procedures are used by e-help Desk assistants and Technical Services Operation (TSO) employees. They are also intended for managers, analysts, business owners, and others who offer support to users of the IRS electronic products and services.
- (3) Policy Owner: Director, Electronic Products & Services Support (EPSS).
- (4) Program Owner: E-help, Technical Services Operation, Operation Support.
- (5) Primary Stakeholders: All the IRS users of electronic products and services.
- (6) Program Goals: To support customer-valued e-solutions for Service-wide electronic products and services.

3.42.7.1.1
(10-01-2025)
Background

- (1) EPSS has two operations providing support to customers.
 - E-help Desk Operation offers support to individuals, businesses and e-file providers, with electronic products and services. The five e-help Desk sites are in Andover, Atlanta, Austin, Cincinnati and Ogden.
 - Technical Services Operation (TSO) offers support to information return issuers, payers, transmitters and software developers. The two TSO help desk sites are in Austin and Martinsburg.
- (2) EPSS supports the following electronic products and services:
 - Affordable Care Act (ACA) Information Returns (AIR) System
 - Affordable Care Act (ACA) Information Returns - Form 1094-B / Form 1095-B and Form 1094-C / Form 1095-C
 - Business Tax Account (BTA)
 - Electronic Federal Tax Payment System (EFTPS)
 - E-Services, This includes the IRS e-file Application, Secure Object Repository (SOR) mailbox, TIN Matching, and Transcript Delivery System (TDS).
 - Filing Information Returns Electronically (FIRE)
 - Foreign Account Taxpayer Compliance Act (FATCA) online registration and International Compliance Management Module (ICMM) Error Notifications
 - Information Returns Intake System (IRIS)
 - Modernized e-File (MeF) for Tax Returns
 - System for Award Management (SAM)
 - Transmittal Control Code applications to file information returns
- (3) Users of the IRS electronic products include, but are not limited to, the following:
 - Attorneys

- Certified Public Accountants (CPA)
- Electronic Return Originators (ERO)
- Enrolled Agents (EA)
- Financial Institutions
- Governmental Agencies
- Government Contractors
- Information Return Filer/Payer/Issuer
- Intermediate Service Providers (ISP)
- Large Corporations
- Low Income Tax Clinics (LITC)
- Reporting Agents (RA)
- Software Developers
- State Taxing Authorities
- Tax Counseling for the Elderly (TCE) Sites
- Taxpayer Assistance Centers (TAC)
- Transmitters
- Volunteer Income Tax Assistance (VITA) Sites

- (4) The e-help Support System (EHSS) offers a holistic view of a customer's contact history with the EPSS Help Desks. **Each contact with the customer is documented in EHSS as an Interaction/Incident.** An Interaction/Incident is the electronic version of a customer's contact. If the Interaction/Incident is still open and the customer is providing/requesting more information on the same issue, document and update the activities section of the Interaction/Incident.

- It may not be necessary to create an Interaction for a call that's being transferred. See IRM 3.42.7.14.5.2, Escalating/Transferring Interactions.

- (5) Assistors create Interactions/Incidents to record the customer information, problem details, and resolution of the issue. EHSS interacts with the External Services Authorization Management (ESAM). ESAM has information about e-Services users. See IRM 3.42.7.5, Introduction to the e-help Support System (EHSS) for further information on e-Services and e-file Providers.

3.42.7.1.2
(10-01-2023)
Authority

- (1) EPSS is guided by the following legal and regulatory authorities:
- Internal Revenue Code (IRC) 7803(a)(3), Taxpayer Bill of Rights
 - IRC 6103 , Confidentiality and Disclosure of Returns and Return Information
 - Treasury regulation section 301.6011-2(c)(1)
 - Protecting Americans from Tax Hikes (PATH) Act
 - Restructuring and Reform Act of 1998 (RRA 98)
 - Taxpayer First Act Section 2301

3.42.7.1.3
(10-01-2025)
Roles and Responsibilities

- (1) The Director of EPSS supports customer-valued e-solutions for Service-wide electronic products and services.
- (2) The e-help Operations Chief offers technical help to the users of the IRS electronic products and services: such as Electronic Return Originators (EROs), Software Developers, Transmitters, etc.
- (3) The TSO Chief serves as a focal point for electronic processing of Form 1099, Form 1098, Form 5498, Form 1042-S and all other Information Returns.

- (4) The Operations Support (OS) Chief offers program management oversight to make sure the effectiveness of all programs under the jurisdiction of the EPSS director.

3.42.7.1.4
(10-01-2025)
**Program Management
and Review**

- (1) Electronic Products and Services Support (EPSS) oversees and maintains EPSS Help Desk Support programs by performing reviews and certification via the following systems and guidelines:
- **Continual EHSS Knowledge Management Article Certification** - Knowledge Management articles used to ensure consistent and accurate customer responses are housed in the E-Help Support System (EHSS); and scheduled for continual certification by the assigned Program Management analyst.
 - **Assistor Certification** - New employees are certified by their manager as ready to respond to customer inquiries correctly and completely. During the on-the-job training (OJT) managers must certify students can perform satisfactorily prior to release from OJT.
 - **EPSS Program Letter** - The Program Letter is prepared on an annual basis by the Operation Support (OS) staff. It covers all expectations and aspects of the telephone program, such as, forecasting and staffing requirements, call demand forecasts, level of service (LOS), average handle time (AHT). Joint Operations Center (JOC) reports are used to monitor the telephone program in conjunction with E-Workforce Management which facilitates resource management and adherence.
 - **Quality Measure** - Is based on five principles, Customer Accuracy, Procedural Accuracy, Regulatory Accuracy, Professionalism, and Timeliness. Quality review goals include frequency, method of sampling and annual performance targets which are communicated via the EPSS Program Management Letter. Reviews are performed with the use of Contact Recording (CR) and Embedded Quality (EQ).

3.42.7.1.5
(10-01-2025)
Program Controls

- (1) The following program controls are used to oversee EHSS Help Desk programs and ensure the information employees use to respond to customer contacts is accurate and current.
- **EPSS Communications and Review Process** - The communications are used to convey a variety of topics, unexpected system issues, technical, procedural and administrative issues. Subject Matter Experts (SMEs), within each Operation have been identified to review the communications to ensure readability and overall quality.
 - **EPSS IRM Review** - IRM authors and coordinators control requests for IRM reviews to the Operations. This complies with the requirements in IRM 1.11.9.3.1, Requesting Employee Feedback.
 - **Publication Review** - Publication authors and coordinators control requests for Publication reviews to the Operations.
 - **EHSS Solutions** - Solutions also known as Knowledge Management Articles provide guidance for assistors to resolve customers' issues and provide quality customer service. The Operation Support Program Management analyst provides quality control for managing the content of the solution database and assists with the continuous certification of the content.

3.42.7.1.6
(10-01-2025)

(1) The chart lists Electronic Products and their definitions:

Terms and Acronyms

Electronic Products	Definition
Affordable Care Act (ACA) Application for Transmitter Control Code (TCC)	An application for a firm or organization to submit for authorization to electronically file ACA Information returns. Form 1094-B / Form 1095-B and Form 1094-C / Form 1095-C.
Affordable Care Act Information Return System (AIR)	System used by filers of Form 1094-B / Form 1095-B and Form 1094-C / Form 1095-C to file their returns electronically with the IRS.
e-File	The electronic submission of customer return data for both individual customers and businesses. The IRS has collaborated with various private industry companies that offer e-file and electronic payment options to the individual customer. Electronic filing and payment options for corporations, tax exempt organizations, partnerships, estates, trusts, employment and excise taxes are also available. Modernized e-File (MeF) is the platform used by the IRS to process customer return data except for the electronic filing of information returns.
e-Services	A suite of web-based products that allows firms or individuals to do business with the IRS electronically. See IRM 3.42.8.6, E-Services, for a list of products available to authorized users of e-Services.
Electronic Federal Tax Payment System (EFTPS)	Offers ways for business and individual customers to make Federal tax payments electronically using Electronic Funds Transfer (EFT). EFTPS allows users to submit remittances, validate payments, and view payment history via the Internet or telephone. For more information, visit the IRS.gov web site, <i>EFTPS: The Electronic Federal Tax Payment System</i>
Filing Information Returns Electronically (FIRE)	The system used by filers of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding; <i>Form 1098 series</i> : Form 1097-BTC, Bond Tax Credit; <i>Form 1099 series</i> ; Form 3921, Exercise of an Incentive Stock Option Under Section 422(b); Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c); <i>Form 5498 series</i> , Form 8596, Information Return for Federal Contracts; Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips; Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits; Electronic Extension of Time to File, and Form W-2G, Certain Gambling Winnings, to file their returns electronically with the Internal Revenue Service. .
Foreign Account Tax Compliance Act (FATCA)	Online Registration System is an online system for entities, including foreign financial institutions (FFIs) and certain non-financial foreign entities (NFFEs), to register as participating FFIs for FATCA compliance purposes. International Compliance Management Module (ICMM) is an internal IRS electronic FATCA reporting system that will capture, process, and store data.
Information Returns (IR) Application for Transmitter Control Code (TCC)	An application for a firm or organization to submit for authorization to electronically file information returns via FIRE.

Electronic Products	Definition
Information Returns Intake System (IRIS)	The system used by filers of Form 1097-BTC , Bond Tax Credit; <i>Form 1098 series</i> , <i>Form 1099 series</i> , Form 3921 , Exercise of an Incentive Stock Option Under Section 422(b); Form 3922 , Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c); <i>Form 5498 series</i> and Form W-2G , Certain Gambling Winnings, to file their returns electronically with the IRS.
IRIS Application for TCC	An application for a firm or organization to submit for authorization to electronically file information returns via IRIS.
Secure Access Digital Identity (SADI)	Modernized identity proofing and authentication solution for the public facing IRS applications.
System for Award Management (SAM)	A TIN matching program. The TIN matching process is a collaborative effort between the General Services Administration (GSA) and the IRS to improve the quality of data in government acquisition systems. The TIN is mandatory in SAM unless the vendor is located outside the United States and doesn't pay employees within the United States. New registrants will go through the IRS TIN validation process at the time of initial registration. Current vendors will go through the IRS TIN validation process at the time of annual renewal. For more information, visit the <i>SAM web site</i> .

- (2) See IRM Exhibit 3.42.7-6, Abbreviations for a list of commonly used acronyms and abbreviations.

3.42.7.1.7 (10-01-2025) Related Resources

- (1) Resources available to help assistors in the performance of their duties include training, publications, Internal Revenue Manuals, EPSS Communications and EPSS Servicewide Electronic Research Program (SERP) Portal. Assistors must report their time under the right Organization, Function, and Program (OFF) codes for tracking purposes. See IRM Exhibit 3.42.7-1, Organization, Function and Program (OFF) Codes (Phones and email), IRM Exhibit 3.42.7-2, E-help Organization, Function and Program (OFF) Codes (Paper), for programs to use when working telephones, email, and paper. IRM Exhibit 3.42.7-3, TSO Organization, Function, and Program (OFF) Codes.
- (2) The following publications and IRMs are updated periodically and are used to resolve issues related to the various product lines serviced by EPSS assistors:
- Publication 15 (Circular E) - Employer's Tax Guide
 - Publication 15-A - Employer's Supplemental Tax Guide
 - Publication 15-B - Employer's Tax Guide to Fringe Benefits
 - Publication 15-T - Federal Income Tax Withholding Methods
 - Publication 590-A - Contributions to Individual Retirement Arrangements (IRAs)
 - Publication 590-B - Distributions from Individual Retirement Arrangements (IRAs)
 - Publication 926 - Household Employer's Tax Guide
 - Publication 966 - Electronic Federal Tax Payment System A Guide to Getting Started
 - Publication 970 - Tax Benefits for Education
 - Publication 1187 - Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding

- Publication 1220 - Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G
- Publication 1239 - Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Publication 1281 - Backup Withholding for Missing and Incorrect Name/TIN(s)
- Publication 1345 - Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- Publication 1436 - Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns
- Publication 1474 - Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors
- Publication 1516 - Specifications for Electronic Filing of Form 8596, Information Returns for Federal Contracts
- Publication 1586 - Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs (including instructions for reading CD / DVDs)
- Publication 2108 – Federal Agency (TIN) Matching Program
- Publication 3112 - IRS e-file Application and Participation
- Publication 4163 - Modernized e-file (MeF) Information for Authorized IRS e-file Providers for Business Returns
- Publication 4164 - Modernized e-file Guide for Software Developers and Transmitters
- Publication 4810 - Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits
- Publication 5078 - Assurance Testing (ATS) Guidelines for Modernized e-File (MeF) Business Submissions
- Publication 5118 - FATCA Online Registration User Guide
- Publication 5164 - Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)
- Publication 5165 - Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters
- Publication 5258 - Affordable Care Act (ACA) Information Returns (AIR) Submission Composition and Reference Guide
- Publication 5262 - FATCA QI / WP / WT Application and Account Management User Guide
- Publication 5308 - Guide for Automated Enrollment For Affordable Care Act (ACA) Providers
- Publication 5717 - Information Returns Intake System (IRIS) Taxpayer Portal User Guide
- Publication 5718 - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications
- Publication 5719 - Information Returns Intake System (IRIS) Test Package for Information Returns
- Publication 5903 - IRIS App for TCC Tutorial
- Publication 5911 - IR app for TCC
- Publication 5945 - ACA Tutorial
- Rev. Proc. 2007-40 - Requirements of Participants in the IRS e-file Program
- Rev. Proc. 2003-9 - E-Services Online TIN Matching Program
- Rev. Proc. 97-22 - Electronic Storage Records Accepted by the IRS
- IRM 2.7.9 - Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness

- IRM 3.21.112 - Foreign Account Taxpayer Compliance Act (FATCA) Registration
- IRM 3.42.4 - IRS e-file for Business Tax Returns
- IRM 3.42.5 - IRS e-file of Individual Income Tax Returns
- IRM 3.42.8 - E-Services Procedures for Electronic Products and Services Support (EPSS)
- IRM 3.42.9 – IRS e-file of Information Returns
- IRM 3.42.10 – Authorized IRS e-file Providers
- IRM 3.42.20 - Preparer e-file Hardship Waiver Requests
- IRM 21.3.11 – Information Returns Reporting Procedures

- (3) The IRM serves as the single, official source of the IRS “instructions to staff” relating to the administration and operation of the IRS. See IRM 1.11.1, Internal Management Documents Systems IMD Program and Responsibilities, for details on instructions to staff. To make sure the IRM is the “single source,” the IRM must have all instructions needed to conduct business. Instructions in job aids, desk guides, web sites, documents, or any other sources must be incorporated into the IRM. Delivery of correct content to employees is critical to administer the tax laws.
- (4) The SERP Portal is designed to give all the IRS employees intranet access to IRMs and other reference materials, and to retrieve frequently-referenced documents required to perform their jobs. Use the IRMs posted on SERP for the most up-to-date procedures.

3.42.7.2
(10-01-2022)
Overview of EPSS

- (1) E-help and TSO assistors don’t answer account-specific questions (i.e., calls received about individual tax accounts).

Exception: Customers who contact the e-help Desk for help with Data Verification issues, SAM or EFTPS enrollment.

E-help Desk assistors will help **all Business Master File (BMF) e-file participants** (Business on-line filers and tax professionals) with e-file inquiries (e.g., rejected returns, e-file application issues, etc.). If the e-file return is rejecting due to an **existing account issue** (e.g., filing requirement, business name issue, etc.), the customer must be referred to the right office. See IRM 3.42.4.15, Handling e-file Inquiries.

If ...	Then ...
An individual customer has a question about rejects and/or any customer account-related issues	Refer them to Accounts Management (AM) at 800-829-1040. <ul style="list-style-type: none"> • It is the online provider’s responsibility to tell the filer what was rejected and why. However, if the provider hasn’t or won’t help the customer, AM has instructions on how to offer help.

If ...	Then ...
An individual customer has a question about refund inquiries	Refer them to the toll-free IRS Refund Hotline at 800-829-1954 (24/7), “Where’s My Refund?” on IRS.gov or the free mobile application “IRS2Go” (English and Spanish) for smart phones.
A business customer is filing a business return and it is rejecting due to an existing account issue (e.g., filing requirement, business name issue, etc.)	<ul style="list-style-type: none">• Refer them to the Business and Specialty line at 800-829-4933.• Refer rejects associated with Form 990, Form 990-EZ, Form 990-N, Form 990-PF, or Form 1120-POL to the Tax Exempt/ Government Entity (TEGE) line at 877-829-5500.
A customer is calling to report that an Authorized IRS <i>e-file</i> Provider may be violating the IRS e-file rules or through research the assistor finds that an Authorized IRS <i>e-file</i> Provider may be violating the IRS e-file rules	<ul style="list-style-type: none">• Refer taxpayers to the IRS web site page, <i>Make a complaint about a tax return preparer</i> , and have them report it using Form 14157, Return Preparer Complaint• For all internal referrals, complete Form 14157, Return Preparer Complaint and mail to address on form or email to *RPO Referrals

Figure 3.42.7-1 Customer Referral Chart

- (2) Even though EPSS employees offer limited support directly to customers, you must be aware of the Taxpayer Bill of Rights (TBOR) and keep them in mind when interacting with customers. The TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees must be familiar with customer rights. See IRC 7803(a)(3) , Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see the IRS web site for *the Taxpayer Bill of Rights*.

3.42.7.2.1
(10-01-2024)
Hours of Operation

- (1) Core hours of operation for EPSS:

Days	Hours
E-help Monday through Friday	6:30 a.m. - 6:00 p.m. Central Time

Days	Hours
TSO (IR/FIRE) Monday through Friday	7:30 a.m. - 4:30 p.m. Central Time
Modernized IRIS (ACA/FATCA/IRIS) Monday through Friday	6:30 a.m. - 6:00 p.m. Central Time

Figure 3.42.7-2 Hours of Operation

3.42.7.2.2
(10-01-2015)
Escalation Path for Assistance

- (1) The escalation path for help is as follows:
 - a. **Level 1** – Level 1 is the first point of contact for customer issues. Level 1 personnel keep direct contact with the customer and internal support groups as necessary. They handle all issues within the scope of their training and authority. They document the Interaction in a detailed and complete manner. Typical issues include, but aren't limited to, failed transmissions, rejected returns, and help with Internet-based applications. If an issue is beyond the scope of their jobs, the Interaction is escalated to a Level 2 Provider Group or as instructed in the solution.
 - b. **Level 2** – Personnel with more experience, knowledge and training needed for resolution of the issue. Level 2 personnel includes, but isn't limited to, leads, managers, business analysts, etc. They resolve issues and follow up with the customer to make sure all issues have been resolved to the customer's satisfaction. Typical issues include, but aren't limited to, error code issues resulting from web products, communication and connectivity issues not resolved at Level 1. Level 2 will engage Level 3 as necessary. See IRM 3.42.7.18, EHSS Level 2.
 - c. **Level 3** – Personnel such as system administrators and developers, who handle issues including but not limited to web server down and undocumented hard code errors. They interact with internal groups, not external customers.

3.42.7.3
(10-01-2005)
Impact of Other IRS Offices

- (1) Assistors must be aware of the policies and procedures of other IRS offices that impact EPSS. Some of those offices follow.

3.42.7.3.1
(10-01-2022)
Office of Disclosure

- (1) The Office of Disclosure administers the provisions of IRC 6103, "Confidentiality and disclosure of tax returns and return information." All the IRS employees make sure customer confidentiality is protected and tax records are properly safeguarded and disclosed only as provided by law.
- (2) EPSS assistors must take measures to prevent the unauthorized disclosure of prohibited information. When giving information, verify the customer is authorized to receive it. Disclose only what is necessary when giving information to third parties. Confirm the identity of the person you are speaking with on the telephone. Follow e-help Desk and Technical Services Operation authentication and authorization procedures.
- (3) Answering machines and voice mail are often used when communicating with customers, tax preparers, representatives, and other IRS employees. These systems aren't secure and may not be used to transmit sensitive information,

including tax information, except under the provisions of IRC 6103. Refer to IRM 10.5.1, Privacy and Information Protection, Privacy Policy.

- It is acceptable to leave a message if the greeting on the answering machine or voice mail refers to the customer being contacted or the customer has indicated that this is the telephone number where they may be reached directly.
- (4) Disclosure has developed rules to deal with disclosures of Sensitive But Unclassified (SBU) information (e.g., information protected by IRC 6103 or the Privacy Act) when using cell phones or other cordless devices. Refer to IRM 10.8.1, Security Policy.
 - (5) Faxing of tax information to other IRS offices is permitted consistent with existing internal rules. See IRM 10.8.1, Security Policy and 10.8.1.4.1.17, Transmission Confidentiality and Integrity, for guidance in faxing information to customers and their authorized representatives.
 - (6) Employees may not use email to transmit SBU data unless they use the IRS Secure Messaging system. SBU data may not be sent outside of the IRS, including to other government agencies, customers or their representatives. See IRM 10.5.1.6.8, Email and Other Electronic Communications, for general rules for email and Secure Messaging.
 - (7) Answers to other questions on Disclosure, the Freedom of Information Act (FOIA), and the Privacy Act, may be found in IRM 11.3.1, Introduction to Disclosure.
 - (8) Employees must report an inadvertent unauthorized disclosure of SBU data, including Personally Identifiable Information (PII) and tax information. The following must be reported immediately upon discovery if unauthorized disclosure occurs:
 - Verbal disclosure
 - Federal Tax Information (FTI) in IRMs, Training Materials, PowerPoints, IRWeb, and live test data uploaded to a system
 - Lost, stolen, or destroyed hardcopy records or documents
 - Packages lost/stolen during shipment, or lost/stolen remittances
 - All suspected security incidents, including any incidents of loss or mishandling of the IRS information technology resources and lost or stolen IRS IT assets and Bring Your Own Device assets

See IRM 10.5.4, Incident Management Program, and the Report Losses, Thefts or Disclosures page in the *Disclosure and Privacy Knowledge Base* for more information about incident/breach reporting.

3.42.7.3.1.1 (04-23-2020) **Clean Desk Policy**

- (1) The IRS's Clean Desk Policy in IRM 10.5.1.5.1, helps you protect SBU data (including Personally Identifiable Information (PII) and tax information) throughout the privacy lifecycle. The Clean Desk Policy requirements apply to data left out in work areas (including those in telework and offsite locations) and non-secured containers, on credenzas, desktops, fax/copy machines, conference rooms, and in/out baskets.
- (2) All SBU data (including PII and tax information) in non-secured areas must be containerized during non-duty hours.

- (3) Protected data must be locked in containers in areas where the non-IRS personnel have access during non-duty hours and/or when not under the direct control of an authorized IRS employee. For more information, refer to the Containers section in IRM 10.2.14, Methods of Providing Protection.

3.42.7.3.2
(09-11-2019)
**Taxpayer Advocate
Service**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. TAS helps customers who are experiencing economic harm, who are seeking help resolving tax problems that the IRS hasn't resolved through normal channels, or who believe an IRS system or procedure isn't working as it should be.
- (2) In general, EPSS doesn't answer account-specific questions (i.e., calls received about individual tax accounts). Refer customers to TAS (See IRM 13, Taxpayer Advocate Service) when the contact meets TAS Criteria in IRM 13.1.7.3, Taxpayer Advocate Service (TAS) Case Criteria, and you can't resolve the customer's issue the same day. The definition of "same day" is within 24 hours. **Same day** cases include cases you can resolve in 24 hours, as well as cases in which you've taken steps within 24 hours to begin resolving the customer's issue. Don't refer **same day** cases to TAS unless the customer asked to be transferred to TAS and the case meets TAS criteria. Refer to IRM 13.1.7.5, Same Day Resolution by Operations. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and send to TAS following your local procedures. See IRM 13.1.7.3, TAS Case Criteria, for more information. Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), can be found at <https://www.irs.gov/pub/irs-pdf/f911.pdf>.
- (3) If a customer specifically requests TAS help and it meets TAS criteria listed below:
 - a. The customer is experiencing economic harm or is about to suffer economic harm.
 - b. The customer is facing an immediate threat of adverse action.
 - c. The customer will incur significant costs if relief isn't granted (including fees for professional representation).
 - d. The customer will suffer irreparable injury or long-term adverse impact if relief isn't granted.
 - e. The customer has experienced a delay of more than 30 days to resolve a tax account problem.
 - f. The customer hasn't received a response or resolution to their problem or inquiry by the date promised.
 - g. A system or procedure didn't work as intended, or didn't resolve the customer's problem or dispute within the IRS.
 - h. The manner in which the tax laws are being administered raises considerations of equity, or has impaired or will impair the customer's rights.
 - i. The National Taxpayer Advocate (NTA) decides compelling public policy warrants aid to an individual or group of customers.

Note: Case criteria aren't meant to be all inclusive; each customer's situation must be evaluated based on the unique facts and circumstances of each case.

Refer the case at once to the TAS office. You must notate on Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order) Section III:

- The TAS Criteria number
- The specific circumstances of the hardship
- The reason you didn't give the relief

Note: Please see Form 911, Section III Instructions, for box 8 examples of reason(s) that prevent you from resolving the customer's problem.

- (4) **Form 911 must be reviewed and approved by a manager or lead before submission to TAS.** Submit this request to the Taxpayer Advocate office located in the city or state where the customer resides. That information can also be found on the IRS.gov website Taxpayer Advocate Service, *Contact Us* page.
- (5) There's a Service Level Agreement (SLA) between TAS and the Commissioner, Taxpayer Services (TS) Division, as well as SLAs between TAS and the other Operating Divisions. These agreements outline the procedures and responsibilities for the processing of TAS casework when the authority to complete the case transactions rests outside of TAS. The TS SLA is available at Taxpayer Advocate Service's: *Contact Us* page.
- (6) TAS emphasizes the polite and respectful treatment of customers and practitioners by IRS employees. See IRM 3.42.7.14.2, Telephone Etiquette.
- (7) Congressional inquiries are referred to TAS.

3.42.7.3.3 (10-22-2024) Free File

- (1) Taxpayer Services, Industry Stakeholder Engagement & Strategy Branch manages the Free File Program. Free File is the result of a public-private partnership agreement between the IRS and the Free File Alliance, LLC. The Free File Alliance is a group of tax software companies providing free online tax preparation and electronic filing services to qualifying customers.
- (2) Electronic Products Services and Support (EPSS) offers back-up aid for resolving Free File Fillable Forms (FFFF) escalations. EPSS help only applies to customers who contact the IRS.gov website help desk. The e-help Desk phone line is reserved for helping tax preparers and Electronic Return Originators. The IRS Customer Service Representatives mustn't refer customers to the e-help Desk for Free File Fillable Forms issues. Refer to IRM 21.2.1.54, IRS Free File Overview: The Free Way to Prepare and e-file Federal Taxes, for program-related information.
- (3) FFFF e-mail case responses must only use approved templates and scripts.
- (4) In rare occasions when a pre-approved script does not cover the needed response for a FFFF case:
 - a. Create a response that addresses the specific situation.
 - b. Receive approval from a work leader for the created response.
 - c. Complete the additional steps to send the approved response to the customer using IRM 3.42.7.11.5, Send Email.

3.42.7.3.4

(10-01-2025)

Privacy, Governmental Liaison and Disclosure Incident Management Office

- (1) **Privacy, Governmental Liaison and Disclosure (PGLD).** PGLD, previously known as *Privacy, Information Protection and Data Security (PIPDS)*, is responsible for ensuring consistency in all processes and procedures affecting the ways the IRS handles privacy information protected by statute, regulation, Executive Order, or internal policy.
 - a. PGLD works with other business units to provide the IRS with the tools and resources necessary to protect sensitive taxpayer and employee data from potential identity theft due to IRS incidents involving the loss or theft of IRS IT assets and Bring Your Own Device (BYOD) assets containing SBU data, including PII and tax information; the loss or theft of physical and electronic documents that include SBU data, including PII and tax information; and inadvertent unauthorized disclosures of SBU data, including PII and tax information.
 - b. PGLD also leads IRS privacy and records policies, coordinates privacy protection guidance and activities, responds to privacy complaints, and promotes data protection awareness throughout the IRS.
- (2) **PGLD Incident Management (IM) Office.** IM was established to ensure Servicewide implementation of federal directives to protect taxpayers and government employees against IRS data losses and misuse of sensitive personal data.
 - a. Since September 2007, the IM Office (previously known as the ITIM Office) in PGLD (previously known as PIPDS) has been responsible for administering and managing IRS program requirements by ensuring IRS incidents involving the loss or theft of IRS IT assets and BYOD assets containing SBU data, including PII and tax information; the loss or theft of physical and electronic documents that include SBU data, including PII and tax information; and inadvertent unauthorized disclosures of SBU data, including PII and tax information, are investigated, analyzed and resolved by PGLD/IM.
 - b. IM is dedicated to assisting taxpayers and government employees potentially impacted by IRS incidents involving SBU data, including PII and tax information, by working quickly and thoroughly to investigate the incidents to decrease the possibility that the information will be compromised and used to perpetrate identity theft or other forms of harm. See IRM 10.5.4.4.4, PGLD/Incident Management Risk Assessment and Mitigation, and Exhibit 10.5.4-1, Glossary of Incident Management Terms, Definitions, and Acronyms, for additional information about, and examples of, harm/risk of harm.
 - c. IM manages the reporting, risk assessment, and tracking of IRS incidents involving SBU data, including PII and tax information, as well as notification to potentially impacted individuals.
- (3) If you receive a call from a customer who has received a suspicious, bogus, or phishing email that claims to be from the IRS, tell the customer to send ("Forward") the email to the electronic mailbox: phishing@irs.gov. The IRS doesn't start contact with customers by email to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels. See IRM 21.1.3.23, Scams (Phishing) and Fraudulent Schemes, for more guidance.
- (4) If a customer has previously been in contact with the IRS and hasn't achieved a resolution, refer them to the IRS Identity Protection Specialized Unit at 800-908-4490.

3.42.7.4
(10-01-2017)
**Communication
Feedback in EPSS**

- (1) EPSS communicates information through SERP Feedback, EPSS Communications and QuickAlerts.

3.42.7.4.1
(10-01-2023)
SERP Feedback

- (1) To keep the accuracy of EPSS IRMs, send corrections and change requests **(not questions)** to the right IRM author via the SERP Feedback Application (Database). **Questions about policies and procedures in the IRMs** must be directed to managers or leads. If more clarification is needed, managers and leads will escalate the request to the EPSS analyst with program oversight, through the site training coordinators. The Site Training Coordinators must make sure the request for clarification is valid. EPSS Program Management Staff Analysts have permission to input SERP Feedback for IRM Part 3.
- (2) The SERP Staff will send SERP Feedback to the right author for consideration of the requested IRM procedural change. The following IRMs used in EPSS are:
- IRM 3.17.277.4, Enrollment Procedures
 - IRM 3.21.112, Foreign Account Tax Compliance Act (FATCA) Registration
 - IRM 3.42.4, IRS e-file for Business Tax Returns
 - IRM 3.42.5, IRS e-file of Individual Income Tax Returns
 - IRM 3.42.7, EPSS Help Desk Support
 - IRM 3.42.8, E-Services Procedures for Electronic Products and Services Support (EPSS)
 - IRM 3.42.9, IRS e-file of Information Returns
 - IRM 3.42.10, Authorized IRS e-file Providers
 - IRM 3.42.20, Preparer e-file Hardship Waiver Requests
 - IRM 21.3.11, Information Returns Reporting Procedures
- (3) Before submitting feedback, re-examine the requested change(s) and cite supporting documentation. Be specific. Avoid the use of general terms such as revise procedures. Submit only one issue/topic on the SERP Feedback.
- (4) Complete all required fields. The Identification field **MUST** be completed or the feedback won't be forwarded. Use the Submitter Guide on the SERP website titled, *Guide for Submitting Feedback*.
- (5) The employee's manager receives an email confirming the submission of an issue and when a response is posted to SERP.
- (6) All changes are considered, **but may not be accepted**. Accepted changes are usually published on SERP as IRM Procedural Updates (IPUs). IPUs are announced on the EPSS SERP Portal, Alerts and Updates. Each IPU is assigned a number and identifies the Business Operating Division (BOD) and the intended audience.
- Previous IPUs can be accessed via SERP through the IRM Procedural Updates (IPU) Lookup link under the IRM Supplements Tab.
 - IPUs are numbered consecutively through the fiscal year (October through September).
 - At the end of the fiscal year, the previous year's IPUs can be accessed via the SERP Archives.

- (7) You can view responses to SERP Feedback via the SERP Feedback Response by selecting IRM or topic.
- (8) Do NOT use the SERP Feedback Form to request changes to the following:
 - Editorial changes
 - Forms
 - Letters
 - Notices
 - Policy, policy statements, tax law and regulations
 - EHSS system changes
 - Suggestions
- (9) Leads, or other appointed personnel, must check SERP each day for pertinent IRM changes and alert all employees at their sites.

3.42.7.4.2
(10-01-2024)
EPSS Communications

- (1) EPSS Communications are email messages that are sent to individuals, such as assistants, analysts, managers, etc., to communicate information across EPSS. The source of information is from operations within EPSS or the Business Analysts. The following types of information are included in EPSS Communications (the list isn't all inclusive):
 - a. New procedures or information that impacts the e-help Desk and TSO
 - b. IRM updates
 - c. System/Application changes
 - d. System problems/outages
 - e. New/revised solutions
 - f. Site closures
 - g. Interim procedures
- (2) To request an EPSS Communication, pertinent information must be sent to the appointed EPSS, Operations Support Analyst with a courtesy copy to the back-up analyst. For example, systems used for software testing or e-file production must be sent to the PM Analyst assigned to the program. E-Services analysts on the Products and Services Support (PSS) staff must address Employee User Portal (EUP) issues.
- (3) To keep quality and readability of communications, all originators, reviewers and approvers of EPSS Communications must follow the guidance in the EPSS Communication Request Job Aid located on the *EPSS Research Portal*.
- (4) EPSS Communications are distributed to EPSS employees only. A courtesy copy is sent to Centralized Quality Review System (CQRS) for review purposes, and SERP for posting to the EPSS SERP Portal. Posted EPSS communications stay on the EPSS SERP Portal for six months.

3.42.7.4.3
(10-01-2024)
QuickAlerts

- (1) QuickAlerts are delivered by email to communicate with Tax Professionals using a subscription-based service. Tax Professionals receive immediate updates for e-file transmitters, authorized e-file providers and software developers throughout the year. QuickAlerts are open to any individual, including the IRS employees. QuickAlerts subjects include processing delays, programming problems, and error reject code information.

- (2) To keep abreast on the information being given to software developers, transmitters, and authorized e-file providers, subscribe to QuickAlerts. Subscribe to QuickAlerts on IRS.gov following the steps below:

1. Click "Tax Pros"
2. Click "E-File Provider"
3. Click "QuickAlerts"
4. Click "Subscribe to QuickAlerts"
5. Enter Email Address and Click "Submit"
6. Enter Confirm Email Address, check "By checking this box, you consent to our data privacy policy" and click "Submit"
7. Click "Subscription Topics"
8. Click "Submit"

3.42.7.5
(10-01-2023)

Introduction to the E-help Support System (EHSS)

- (1) The e-help Support System (EHSS) is used to give support to the IRS's external customers. The External Services Authorization Management (ESAM) keeps contact data for e-Services users, e-file Providers and Transmitter Control Code (TCC) applicants. As customers contact EPSS, employees can access their contact history which is in EHSS through Interactions and Incidents. **Each** customer contact must be documented in an Interaction or Incident.

Exception: It may not be necessary to create an Interaction for a call that's being transferred. Refer to IRM 3.42.7.14.5.2, Escalating/Transferring Interactions. Also, if the Interaction/Incident is still open and the customer is providing/requesting more information on the same issue, document and update the activities section of the Interaction/Incident.

3.42.7.5.1
(10-01-2018)

EHSS Home Page

- (1) After successfully logging in to EHSS, the Navigation Pane appears on the left-hand side. The following menu items are used by assistants:
- Favorites and Dashboards – Clicking on Favorites and Dashboards will offer the commonly viewed links selected by the user within EHSS.
 - Incident Management - Clicking on Incident Management will allow the user to Open New Incidents, Search Incidents and review the Incidents Queue.
 - Knowledge Management – Search for solutions by entering in key words or using the advanced search feature. It also allows you to add solutions or contribute to existing solutions for consideration.
 - Service Desk – Clicking on Service Desk will allow the user to Open New Interactions, Search Interactions and review the Interaction Queue.
 - Miscellaneous – Clicking on Miscellaneous will allow the user to select their Work list or their group's work lists.

3.42.7.5.2
(10-01-2022)

Interaction/Incident Overview

- (1) Although Interactions/Incidents vary in complexity, the same basic process is used to create all Interactions/Incidents. The method for creating an Interaction is to use the "Open New Interaction" menu selection located under the "Service Desk."
- (2) The buttons across the top of the screen allow the user to go Back, Add to My Work list, Escalate and Close the Interaction as well as Apply a Template.
- (3) The Interaction is divided into three interrelated sections, the Interaction Details, Solution, and Attachments.

- Interaction Details – allows input of all pertinent information about the nature of the customer problem.
- Solution – has information used to solve the customer's problem.
- Attachments – displays the attachments associated with the Interaction.

(4) The link to the EPSS Authentication/Authorization Job Aid is located on the Interaction page below Priority. Click the link to refer to the right job aid, which will display in a new window. Refer to IRM 3.42.7.15, Authentication and Authorization Guidelines, for more information.

3.42.7.6 (02-01-2023) Interaction Details

(1) The Interaction Details section is used to record information about the nature of the problem. In this window you can:

- Identify the Product Type
- Identify the Problem Type
- Enter call details using free-form text in the Description
- Categorize the Interaction based on certain values (Priority and Source)
- Assign the Interaction to a group or person
- Show if the customer speaks Spanish

(2) There are several parts within the Interaction Detail. The asterisk (*) within EHSS shows it is a required field.

- Interaction ID
- Contact
- Business Unit
- Product Type
- Problem Type
- Provider Group
- Priority
- Source
- Call Selected for CSS?
- Description
- Email
- EPSS Authentication and Authorization Job Aid
- Search Knowledge
- Notify on Close By
- Spanish Box
- Internal Comments/Template Instructions

(3) At a minimum, the following items must be completed/documented while the customer is on the phone:

- Business Unit
- Product Type
- Applicable Solution(s)

(4) There's an **Apply Template** button located at the top of the tool bar that gives predefined information and populates fields with the right information. The Business Unit, Product Type, and Problem Type are automatically populated based on the template selected. A solution **may** be attached and the issue **may** be documented in the description area. Once the template is selected the fields can be edited.

3.42.7.6.1
(10-01-2024)
Contacts

- (1) A contact must be selected to create an Interaction.
- (2) You must search by EFIN, EIN, ETIN or TCC if known. If unknown, or customer doesn't have one, enter one of the below options.
 - EFIN will only be found if Active or Inactive. If EFIN has been dropped, it'll no longer be available in EHSS.
- (3) The search options listed for a contact in EHSS are:
 - Contact
 - Last Name
 - First Name
 - Employer Identification Number (EIN)
 - Title (Prin, RO, Contact)
 - DBA Name
 - Legal Company Name
 - e-Services Username
 - Electronic Filing Identification Number (EFIN)
 - Electronic Transmitter Identification Number (ETIN)
 - Preparer Tax Identification Number (PTIN)
 - TCC #
- (4) If your first search is unsuccessful you must conduct a second search using criteria relevant to the call. These searches must be conducted as follows:
 - Short ID - when the contact is about an existing registration or login issue, Personal Identification Number (PIN), password change, or incorrect organizational links.
 - TIN – when the contact is about an e-file application, IRIS Application for TCC, IR Application for TCC, and ACA Application for TCC. Enter the TIN of the firm/business.
 - Contact – when the customer is registered, the e-file application they're associated with has an active or inactive EFIN, or when they're associated with an ACA application.
- (5) Whenever possible, assistors must create a registered case. If e-help Desk assistors are unable to locate customer information in the system, the case **must** be created using the Contact Name “**e-Product User**”. When addressing an International Compliance Management Module (ICMM), tax law issue or a general question where customer information isn't in FIRE, TSO assistors will create a case with the Contact Name “**TSO**”. See IRM 3.42.7.6.8, Description.
 - In the case where the customer is not our customer, the case should be opened as unregistered using “e-Product User” or “TSO” in the contact name, without making two attempts. EFTPS, SAM, 94x PIN Registration, Secure Access Digital Identity (SADI) and FATCA Registration customers will always have a contact as **e-Product User**.
 - If you decide that a customer should have been registered in EHSS (e.g., customer has an active EFIN with application in completed status, customer has a TCC) and the caller isn't found, resolve the issue, update the Description and close the case using the Status of Closed if proper. Be sure to include the contact information as required. See IRM 3.42.7.6.8, Description.

3.42.7.6.2
(10-22-2024)
Business Unit

- (1) To select the Business Unit, click on fill field arrow and all Business Units will appear. Select the business unit that best identifies what area the customer is contacting us about.

- Business
- e-Services
- eFS (MeF and ACA Mailboxes)
- EHELP Paper
- Employment
- Individual
- IRS.gov Online Tools & Products (ONLTP)
- Modernized Information Returns
- Online Services
- Taxpayer Digital Communication (TDC)
- Technical Services Operation
- TSO Paper

- (2) **EFS is not to be used by EPSS**

3.42.7.6.3
(10-22-2024)
Product Type

- (1) The product type must be documented as part of an Interaction. Product Types are broad based categories that allow us to identify the overall reason for the inquiry. There are various products associated with different customers; not all customers use all products. The Business Units (Business, e-Services, eFS (MeF and ACA Mailboxes), EHELP Paper, Employment, Individual, IRS.gov Online Tools and Products (ONLTP), Modernized Information Returns, Online Services, Taxpayer Digital Communication (TDC), Technical Services Operation, TSO Paper) in EHSS have distinct product types. Because we often receive inquiries that aren't supported by the EPSS Operations, each business unit has an unsupported Product Type. Select the Product Type that best identifies the issue the customer is contacting us about. Once the Business Unit has been selected, the menu automatically displays the Product Type(s) associated with the Business Unit

Business Product Types:

- 1041 e-file
- 1042 e-file
- 1065 e-file
- 1120 e-file
- 2290 e-file
- 720 e-file
- 8849 Claims
- 990 e-file
- EFTPS
- Extension
- Phone
- SAM
- Unsupported Product

eFS (MeF and ACA Mailbox) Product Types:

- ACA (Affordable Care Act)
- BMF (Business Master File)
- DSB (Departmental Services Branch)
- ESSB (Electronic Support Services Branch)

- IMF (Individual Master File)
- TEGE (Tax Exempt / Government Entities)

E-Service Product Types:

- Application
- Phone
- TDS
- TIN Matching
- Unsupported Product

E-help Paper Product Types:

- See IRM Exhibit 3.42.7-2

Employment Product Types:

- 940 e-file
- 941 e-file
- 943, 944, 945 e-file
- Phone
- PIN Registration
- Unsupported Product

Individual Product Types:

- 1040 e-file
- ETD e-file
- Free File Fillable Forms
- Phone
- State e-file
- Unsupported Product

IRS.gov Online Tools & Products (ONLTP) Product Types:

- FATCA
- Phone
- QI WP WT Online System
- Unsupported Product

Modernized Information Returns Product Types:

- 1094 / 1095-B and 1094 / 1095-C
- ACA Application
- Extension and Waiver
- IRIS Application
- IRIS Forms
- Phone
- Unsupported Product

Online Services Product Types:

- Business Tax Account (BTA)
- Phone
- Secure Access Digital Identity
- Unsupported Product

Taxpayer Digital Communication (TDC) Product Types:

- Misdirected External

- Misdirected Internal

Technical Services Operation Product Types:

- Electronic Processing
- Extension and Waiver
- FATCA Error
- Information Returns
- IR Application for TCC
- Notices
- Phone
- Unsupported Product

TSO Paper Product Types:

- 710-84381 ACA Undeliverable Mail
- 750-12810 Form 8508 Waivers
- 750-12820 Form 8809 Extension of Time
- 750-12821 Receipt Extension
- 750-12822 Additional Extension
- 750-12823 Unpostables
- 750-12850 IR Application Acceptability Criteria
- 750-12854 Compromised EFIN
- 750-12860 IRIS Acceptability Criteria
- 750-12870 TSO Research
- 750-12873 Form 10301
- 750-12874 IRP Research
- 750-12875 Penalty
- 750-40010 Security Event
- 750-42900 F 8453
- 750-84381 Paper Form 4423
- 750-84832 ACA STUP
- 760-00000 Miscellaneous
- 760-84381 ACA Extension

(2) eFS is not to be used by EPSS.

3.42.7.6.4
(10-22-2024)
Problem Type

- (1) Once the Product Type has been selected, the **Problem Type** must be identified. Problem Types are directly related to the product that was selected in that you must first select a product before the system displays values from which to choose. Select the Problem Type that best identifies the issue that the customer is contacting us about.

- (2) Problem Types and their definitions are shown below:

Problem Type	Definition	Example
Application	Use for questions about the status or submission of the IRS e-file Application (including fingerprint cards), TIN Matching, IVES application, and general application inquiries.	How to get applications; who needs to apply; My EFIN has been deactivated, reporting agent questions, general information.

Problem Type	Definition	Example
Browser	Use for calls related to problems using the web browser in an e-Services product.	Text being displayed improperly; problems with using or updating a browser; problems printing.
Certification	Use for questions about the QI WP WT Certification process. Use for questions about FATCA COPA and Periodic Certification process.	QI, WP, WT questions about the Certification process. Customer is inquiring about when the COPA or Certifications are due. COPA and Periodic status inquiries. Where's the certification link?
Correspondence	Use when customer is calling about correspondence received or not received from the IRS.	Acceptance letters
CP 303	Use when the CP 303 is valid, or if caller decides after probing that they do not wish to restrict their account.	
CP 311 / CP 311A	Use when the CP 311 / CP 311A is valid, or if caller decides after probing that they do not wish to restrict their account.	
Customer Comment	Use only for inquiries about positive and negative feedback and suggestions. <ul style="list-style-type: none"> When there's a comment from a customer (feedback or suggestion), the Interaction Description must have a clear and concise restatement of the comment and any other pertinent information. 	Use only when case is being reassigned/transferred to an analyst or Business Owner.
Data Verification	Use when customer needs to verify their data.	Name/TIN verification for EFTPS or SAM.
Due Date	Use when customer wants to know the due date of a return.	"When is Form 1040 due?"
Enabled	Use when customer is requesting their account be unrestricted (SADI or BTA).	Customer previously had account restricted but now wants account unrestricted to set up an online account.
Error Message	Use for calls where the customer is reporting a specific error message.	System returns an error when trying to submit an application (other than e-file application), or receiving an error message when using Secure Access Digital Identity (SADI) or Business Tax Account (BTA).

Problem Type	Definition	Example
Extensions	Use for questions about extensions of time to file for all return types.	Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.
FATCA FIN	Use for inquiries received requesting a FATCA Identification Number (FIN) for FATCA reporting purposes.	User needs a FATCA FIN but isn't required to register through FATCA Online Registration System.
Forms and Publications	Use for requests about forms and publications.	"How do I get one?" "Which one should I use?"
General Information	Use for giving information found in publications and IRMs, and IRS.gov, when explaining procedures that don't involve filer or return specific topics.	Use for a general question when a more specific Problem Type isn't available. "Where do I find the Online Registration FATCA System?" Caution: This Problem Type should be used infrequently. Document the Interaction to support the reason it is being used.
IRS Acceptance / Acknowledgements	Use for calls about return acceptance data on the Acknowledgment (ACKS) Record.	Verifying an accepted return, rehang file; non-receipt of file; inability to read file; requesting time the ACK file is available.
IVES	Use for calls about transcript issues and the customer is a member of the IVES program.	Use when IVES user is having issues with Secure Mailbox response time, transcripts not received in their Secure Mailbox, can't download transcripts from their Secure Mailbox.
Links	Use when links to e-Services products aren't displayed on the main e-Services web page.	Links not displaying or links not working.
Locked Out	Use for TIN Matching lockout issues.	Customer is locked out of TIN Matching for 96 hours.
Login	Use when a customer has trouble logging in with Username, password, locked out, etc. (exception: TIN Matching). Applies to all systems.	The customer is having trouble logging in to e-Services or FATCA.

Problem Type	Definition	Example
Mandate	Use for calls about any issue involving the mandate of Form 990, Return of Organization Exempt From Income Tax; Form 1120, U.S. Corporation Income Tax Return; Form 1065, U.S. Return of Partnership Income; and Form 2290, Heavy Highway Vehicle Use Tax Return.	"What are the mandate limits?" "Do I have to file electronically?"
Misdirected External	Use for external calls for products and services that the e-help Desk doesn't support.	A customer calls the e-help Desk with a tax law or tax account question.
Misdirected Internal	Use for internal calls for products and services that the e-help Desk doesn't support.	A customer is transferred or an IRS employee is referred to the e-help Desk in error from another area of the IRS, such as AM.
Name Check	Use when two fingerprint card scans have been unprocessable and a name check is done.	
Out of Scope	Use only for questions related to the regulations, tax law or other issues not related to the FATCA registration/QI (input) system.	A financial institution is inquiring about tax law issues, regulations on the Foreign Account Tax Compliance Act.
Password	Use for calls about FATCA password issues.	Customer is having password issues when trying to obtain a transcript.
Payments	Use for calls about payment-processing issues.	Credit/debit card, ACH Debit and/or Credit, Lockbox, and form payment record.
PIN	Use for calls about PIN Application related issues.	Rejected PIN enrollments.
PIN Disabled/Deactivated	Use for calls to let the customer know their 94x registration was accidentally deactivated.	Customer calls to find out the status of their PIN and discovers it has been deactivated.
Production	Use for calls about live processing issues.	Processing schedules, cycle schedules.
Reason Code (RC) 1	Identity Theft indicated by customer - customer requests account be restricted.	Customer didn't set up account and says identity was previously stolen.
Reason Code (RC) 2	Did not request account or doesn't recall, no indication of IDT - customer requests account be restricted.	Customer didn't set up account and requests we disable.
Reason Code (RC) 3	No longer needs an account - customer requests account be restricted.	Customer set up account to access online product but no longer needs access.

Problem Type	Definition	Example
Reason Code (RC) 4	Account created by family member or tax professional - customer requests account be restricted.	Customer believes family member set up account to gain access to online product.
Reason Code (RC) 5	IDT or didn't request account, customer says return was filed using their IPPIN - customer requests account be restricted.	Customer says return filed but didn't file. Account may have been created to aid in filing fraudulent return.
Reason Code (RC) 6	Other Reason Code for use when restricting and doesn't meet the criteria of RC 1-5 or if research shows that the account was previously restricted or blocked and caller doesn't want to unrestrict the account.	
Registration	Use when troubleshooting FATCA registration issues.	Login names, general information, Registration 508 compliance issue.
Rejects	Use for calls about live and test reject conditions.	Request for reject condition, including those occurring after a software update or problems with software package.
Renewal	Use for questions about the FATCA Renewal of the FFI Agreement.	FFI needs to know where the FFI renewal link is located; What is FFI Renewal of Agreement Account Status?
Restriction	Use when customer requests their account be restricted based on a CP311 or CP311A.	
Signature	Use for calls about the IRS generated letters for missing or incomplete; Form 8879, IRS e-file Signature Authorization; Form 8453-FE, U.S. Estate or Trust Declaration for an IRS <i>e-file</i> Return; Form 8453-PE, U.S. Partnership Declaration for an IRS <i>e-file</i> Return; Form 990, Return of Organization Exempt From Income Tax; and Form 1120, U.S. Corporation Income Tax Return.	Customer is inquiring about electronic signatures including Individual and Business PIN signature authorizations. Also use for the IRS generated letters for missing or incomplete signature authorizations.
State Acknowledgements	Use for calls about the State Only Acknowledgements.	"I didn't receive my State acknowledgement." "I can't read my State acknowledgement."
Statement of Receipt - SoR	Use when a customer's Form 94x Online Signature PIN is activated.	
Status	Use when a customer is inquiring on their QI, WP, WT status.	

Problem Type	Definition	Example
System Unavailable	Use for calls related to technical difficulty, system unavailable, known outage for FATCA.	I'm unable to access the site, the system is unavailable.
Suitability	Use for calls about receipt of suitability letters. Use for both new and previously accepted applications in accepted or failed suitability status.	Background check of applicant, fingerprint card check, the IRS tax data, suitability letters, status of suitability process, and Accurant Checks.
Testing	Use for calls about test-processing issues.	Communication tests, specifics in the testing package, phone numbers to use, password for testing, and problems identified during testing with software packages.
Transmission	Use for system to system communication that requires a web service connection.	Customer is calling about transmission issues including errors when using Automated Enrollment and trouble accessing A2A or IFA.
Trouble	Use for calls that prevents you from communicating with the customer. For instance, 'dead air', phone static, poor connection, or lost connection.	Speaking with a customer and the phone connection is poor, lost, static, dead air, Joint Operations Center (JOC) test calls etc.
Update	Use when a customer needs to update their application, is having trouble updating or has questions on updating their application.	Use for e-Services applications, and Employment - 94x PIN Registration Application.
Waivers	Use for calls about mandated e-file issues.	"How do I get a waiver?" "What is the status of my waiver request?"

Figure 3.42.7-3 Problem Types

(3) TSO Problem Types are in the figure below:

Problem Type	Definition	Examples
A2A	Use for questions related to Application to Application (A2A).	IRIS transmitter or Software Developer asking questions about A2A.
ACA AATS	Use for ACA Assurance Testing System (ATS) related questions or reviewing tests.	Software Developer is calling about AATS.

Problem Type	Definition	Examples
Acknowledgements	Use for questions about why an acknowledgement wasn't received or how to retrieve an acknowledgement.	"How do I retrieve my ACA acknowledgement?" "I didn't receive my ACA acknowledgement".
Automatic Extension (IRIS)	Use for any questions concerning the input of extensions through the IRIS system.	For questions related to extensions filed through IRIS.
CP2000 / Underreporter	Use when a payer or employer may have over reported money amounts for payees or employees on Form 1099 or Form W-2.	Payer/employer filed multiple Form 1099 or Form W-2 with the same money amount for the payees/employees.
CP2100 and CP2100A	Use for questions about the IRS CP2100 or CP2100A.	Customer requests an explanation of the notice and how to respond.
Combined Federal/ State Filing (CF / SF) Program	Use for questions on the requirements for the Combined Federal/State Filing (CF / SF) Program and when to submit a test file to qualify for CF / SF.	Customer is inquiring on the types of information returns that may be filed with the CF / SF program.
Communications Test	Inquiries about one-time communication test.	Transmitter/issuer is calling about their communication test.
Corrections	Use for questions about how to correct a previously accepted electronic form.	Customer is requesting guidelines on the requirement to submit corrected returns electronically.
Correspondence	Use when the customer is calling about correspondence received or not received from the IRS.	ACA TCC number, IR TCC Letter not received.

Problem Type	Definition	Examples
Customer Comment	<p>Use only for inquiries about positive and negative feedback and suggestions.</p> <ul style="list-style-type: none"> When there's a comment from a customer (feedback or suggestion), the Interaction Description must have a clear and concise re-statement of the comment and any other pertinent information. 	Use only when Interaction is being reassigned/ transferred to an analyst or Business Owner.
Data Verification	Use when customer needs to verify their data.	Name and address.
Duplicate File	Use for questions about duplicate reporting.	Customer requests procedures to cancel one Form 1042-S file because they sent the same file twice.
Electronic Extension of Time to File Information Returns	Use for any questions about the processing and status Application for Extension of Time to File Information Returns submitted electronically.	Customer wants to know how to get an extension or what is the status of extension request.
Error Message	Use for calls where the customer is reporting a specific error message.	System returns an error when trying to submit an ACA Application for TCC, IR Application for TCC.
File Format	Use for any questions about specifications as listed in Pub 1187, Pub 1220, Pub 1239, Pub 1516 and Pub 4810.	Customer would like to know the file format changes for Form 1099-B.

Problem Type	Definition	Examples
File Status	Use for questions about the status of an electronic file.	Customer says the status of Form 1099-MISC. file is bad and would like to know how to correct a bad file.
Form 10301 or CD	Use for any questions about, Form 10301, CD encryption code, damaged and non-receipt of CD.	Customer has a question about completing Form 10301 or wants to know if they'll be receiving a listing on a CD.
Form 8508	Use for any questions about the submission and status of Form 8508, Application for a Waiver from Electronic Filing of Information Returns (Forms W-2, W-2AS, W-2G, W-2GU, W-2PR, W-2PI, 1042-S, 1097-BTC, 1098 Series except 1098-F, 1099 Series, 3921, 3922, 5498 Series except 5498-QA, 8027, ACA Forms 1095-B, 1095-C, or an Authoritative Transmittal Form 1094-C).	Customer would like to know if Form 8508 must be submitted every year?

Problem Type	Definition	Examples
General Information	Use for giving information found in publications and IRMs, and IRS.gov, when explaining procedures that don't involve filer or return specific topics.	Use for a general question when a more specific Problem Type isn't available. "Where can I find information on how to complete ACA Application for TCC?", or IR Application for TCC. "Where do I find the Online Registration FATCA System?" Caution: This Problem Type should be used infrequently. Document the Interaction to support the reason it is being used.
General Inquiry	Use for providing information found in Publications, IRMs, and IRS.gov for preparing and filing information returns.	Customer uses the self-help resources offered.
IRIS ATS	Use for IRIS Assurance Testing System (ATS) related questions or reviewing tests.	Software Developer is calling about IRIS ATS scenarios.
Links	Use when links to e-Services products aren't displayed on the main e-Services web page.	Links not displaying or links not working.

Problem Type	Definition	Examples
Login	Use when a customer has trouble logging in with Username, password, locked out, etc. (exception: TIN Matching). Applies to all systems.	The customer is having trouble logging in to FATCA.
Mandate	Use for any issue involving the mandated filing of Form 1094-B / Form 1094-C and Form 1095-B / Form 1095-C including the waiver process.	"What are the mandate limits?", "Do I have to file electronically?"
Misdirected	Use for questions about external and internal issues for services that TSO doesn't support.	An individual customer calls TSO with a refund, account issue/question.
Non-Automatic Extension	Use for non-automatic Form 8809 extension.	
972CG	Use for any questions about <i>Notice 972 (CG)</i> .	
On-line Form 8809	Use for any questions about the processing and status of Form 8809, Application for Extension of Time to File Information Returns, submitted online.	Customer would like to know if approvals are displayed online.
Out of Scope	Use only for questions related to the IDES, FATCA Registration, FATCA regulations, FATCA tax law or other issues not related to ICMN notifications.	A financial institution is inquiring about the FATCA Registration, FATCA Logon issue, FATCA tax law issues, or regulations on the Foreign Account Tax Compliance Act.

Problem Type	Definition	Examples
Paper Form 8809	Use for any questions about the processing and status of Form 8809, Application for Extension of Time to File Information Returns, submitted by paper or fax.	Customer wants to know how to request an extension to issue recipient copies.
Password	Use for calls about FATCA password issues.	Customer is having password issues.
Password / PIN / Username	Use for calls relating to passwords, PINs and Username. (FIRE)	Customer wants to know if special characters are needed for a Username or has questions about how to create a new PIN.
Questionable Form	Use for any questions about Form 1099-OID, Form 1099-A, or other Form 1099, if questionable filing is suspected.	Customer needs to order forms to report a large withholding amount on Form 1099-OID, Form 1099-A.
Record Error Notification	Use for inquiries about ICMM record-level processing and field level errors notifications.	<i>"On my FATCA transmission, I received a NVF with no error notification". "What does that mean"?</i>
Recreate (External Request)	Use for requests from external customers to recreate CP2100, CP2100A, and Notice 972 (CG).	Customer lost the notice, didn't receive notice, or is missing the payee page of the notice, and now needs a notice recreated.
Recreate (Internal Request)	Use for requests from the IRS employees to recreate CP2100, CP2100A, and Notice 972 (CG).	

Problem Type	Definition	Examples
Registration	Use when trouble-shooting registration, FATCA registration issues or providing general registration information.	Login names, general information, Registration 508 compliance issue.
Replacement	Use for questions about how to replace a rejected electronic transmission/submission.	Customer is requesting guidelines on how to submit a Replacement transmission/submission electronically.
Secret Phrase	Use for calls relating to Secret Phrase for FIRE accounts.	
Software Requirement	Use for any questions about software types and online fill-in forms.	Customer asks if the IRS recommends a type of software.
Status	Use when a customer is calling to check on their ACA Application status.	Customer wants to know the status of their ACA Application for TCC or IR Application for TCC.
System Level Notification	Use for questions about file system ICMM error notifications on Form 8966.	Use when ICMM error notification is received about a digital signature check, file download, file decryption, schema validation, threat or virus scan.
System Unavailable/Issues	Use for calls related to technical difficulty, system unavailable, known outage.	Unable to access the site, the system is unavailable.
TCC Problem	Use for any questions about an assigned Transmitter Control Code issue.	Customer can't submit file because of a TCC/EIN mismatch.
Test	Use for questions about time frames for testing and test file format.	Customer asks when test files can be submitted through FIRE.

Problem Type	Definition	Examples
Trouble	Test call, dead air, phone static, poor connection or lost connection.	Speaking with a customer and the phone connection, is: poor, lost, static, dead air, JOC test calls etc.
Update	Use when a customer needs help updating their application, or has questions on updating their application.	Use for e-Services applications, ACA Application for TCC, IR Application for TCC, IRIS, and Employment - 94x PIN Registration Application.

Figure 3.42.7-4 TSO Problem Types

3.42.7.6.5
(12-04-2024)
Source

- (1) The Source is the communication channel used by the person who originally reported the problem. A person may report a problem by the following sources:

Source	Definition
Correspondence	Letters (including faxed suitability appeals)
Direct Call	Incoming Call (Default)
DUT	Document Upload Tool digital receipt
Email	Email received
Fax	Faxed In
Live Chat	Incoming Chat from IRS.gov
Referral	From another IRS office
Voice Mail	Voice mail Messages

Figure 3.42.7-5 Source Definition

3.42.7.6.6
(08-24-2012)
Provider Group

- (1) Provider Groups are pools of personnel with something in common (i.e., assistants who support a certain product or assistants who work at a particular call site). **Assistors only assign Interactions directly to Provider Groups and not individuals.**
- (2) Click the fill field icon next to the field to select your Provider Group or view a listing of all Provider Groups that you are in.

3.42.7.6.7
(10-01-2024)
Priority

- (1) The Priority typically classifies the Interaction according to its effect on the customer's ability to continue operations. A problem that stops mission-critical activities has a higher priority than a problem that has a work-a-round or that just inconveniences someone.

Priority	Level	Definition
1	High	<ul style="list-style-type: none"> Issues affecting many users such as a reject code not working, a software developer that's experiencing problems, several refunds that have been re-sequenced or data not received at ECC - MTB for posting. Work stoppage affecting all users at all sites or at any one site. This is any system that has gone down. A Internal Revenue Workflow Optimization Request and Knowledge System (IRWorks) ticket may be opened.
2	Medium	Work stoppage affecting several users, an irate customer, or a recurring problem for a customer.
3	Low	Normal (Default)

Figure 3.42.7-6 Priority Status

3.42.7.6.8
(10-01-2025)
Description

- (1) The Description is used to document the issue(s) a customer is reporting. Start the Description with a relevant phrase that identifies the customers issue(s) (e.g., R0000-902, previously rejected return, password reset, application status).
- (2) Properly documenting the Interaction provides an audit trail. Complete details in the Description field are essential when referring an Interaction to any Level 2. See IRM 3.42.7.18, EHSS Level 2.
- (3) If the customer is:
- An e-help Desk contact, and you **must** create the Interaction/Incident with the contact "e-Product User". The Description must have a contact name, company name (if applicable). See IRM 3.42.7.6.1, Contacts.
 - EFTPS, SAM, 94x PIN Registration, Secure Access Digital Identity and FATCA customers will always have a contact as **e-Product User**.

Reminder: For case documentation purposes, ask the customer's name. If the customer's name isn't shown in EHSS or e-file application, but they give the EFIN, ETIN, TIN and the Company name, add the customer's name to the Description field.

- A TSO contact, you must create the Interaction/Incident with the contact “TSO”. The Description must have contact name, company name (legal name or DBA), TCC or EIN. See IRM 3.42.7.6.1, Contacts.
- (4) It isn’t necessary to include contact information for customers who contact us in error. In addition, contact information isn’t required for customers who contact the e-help Desk or TSO requesting general information.

Example: General information: How do I obtain a TCC? How to create a FIRE account? How do I submit a file in FIRE/IRIS/ACA? General information doesn’t pertain to inquiries about information specific to the customer.

Example: Specific information: A customer calls about the status of a TCC application: A customer received a rejection letter for their PIN registration: or a customer received an error message when trying to submit their e-file application. This is information specific to the customer; therefore, contact information is required.

- (5) **Don’t** enter the SSN in the Description field.
- (6) Be concise, but thorough. Use the standard abbreviations when possible (e.g., e-file application processing time, R0000-902, FW2-505-01, F1040-512). Refer to Exhibit 3.42.7-5, Abbreviations.

Example: Data Verification Kim Hare; Hare Enterprises.

Example: ERO Received a suitability letter.

3.42.7.6.8.1
(10-01-2025)

Writing Descriptions for Level 2

- (1) Make sure the Description field is completed properly before escalating to Level 2. Record corrections in the Description field if the information in EHSS is incorrect in the Customer Information section (i.e., the Customer Details or Contact Details).
- **Never** enter the SSN in the Description field.
- (2) Include the following basic information on all Interactions:
- Customer’s first and last name
 - Short ID
 - Telephone number with time zone (if incorrect or missing in EHSS)
 - Email address and state “Verified” as correct
 - Error code and message (if applicable)
- (3) In addition, make sure the following information is included:
- BTA - Title of Caller, Entity Name, EIN, Individual listed on notice, U.S. State where articles of incorporation were filed
 - e-file Application – EFIN, EIN and/or tracking number
 - Application for TCC (ACA, IR, IRIS) - TCC or EIN
 - IRIS Transmissions (portal or A2A) - Date and time of transmissions (including time zone), TCC, Type of form(s), Type of transmission (portal fill In, CSV upload, or A2A), Receipt ID, Role (issuer or transmitter)
 - TIN Matching - TIN, date and time of submission, and tracking number (if known)

- TDS – CAF, client's name, tracking number (if known), method of delivery
- IVES – Consolidator/participant's number, company's legal name
- MeF - Submission ID

3.42.7.6.9
(10-01-2022)
Search Knowledge

- (1) Once the customer reporting the problem has been identified and the details about the problem recorded, a solution must be determined before the Interaction is closed. A set of predefined solutions is available to resolve the customer's problems quickly and efficiently.
- (2) Select Search Knowledge and enter keywords. A list of solutions will appear based on the information submitted in the Search Knowledge base field.
 - If you need to search for another solution or the solution doesn't answer your concern, run a separate query to find the right response.
- (3) When searching Knowledge, assistors have the option of "Use Solution" or "Cancel" the solution. If you select a solution to review from the search results and it isn't relevant, select "Cancel" to remove the solution from consideration.
- (4) Assistors must review and select the solutions that resolve the customer's issue(s) while the customer is on the phone to make sure they give the customer all the pertinent information in the solution(s). Reviewing the solution(s) while the customer is on the phone ensures the customer receives a complete and correct response. All solutions referenced in answering the customer's questions must be opened and listed in the Solution area under Knowledge Articles Accepted.
 - New and revised content changes are highlighted in EHSS. Removed content won't be shown. Assistors are notified through EPSS Communications when a new solution is added. Assistors must read all communications and adhere to changes. You must make sure you've added the proper solution to the Interaction. Failure to do so will result in you providing incorrect information to the customer. If you need help, see your lead or manager.
- (5) The Search Knowledge includes two fields that offer different ways of searching for potential solutions – Search and Advanced Search.
- (6) Advanced Search displays a separate page where you can identify a solution by completing the applicable fields.

3.42.7.6.10
(08-24-2012)
**Internal Comments/
Template Instructions**

- (1) This section is "Reserved" for future use.

3.42.7.7
(09-11-2019)
Solution

- (1) The parts within this section are:
 - Solution ID - This is a pre-populated field generated when a solution ID from the Search Knowledge base is selected. The solution ID is formatted as KM000001 to show the specific Knowledge Management solution selected.
 - Solution - This is a pre-populated field generated when the solution is selected. It displays the narrative of the solution.

- Send Email -This allows you to send an email within the system.
- Knowledge Articles Attempted- This field displays all solutions selected. You may view the contents of the solution used by selecting the Knowledge Management ID Number.
- Remove Solution - This allows a solution to be removed if it is selected erroneously before closing your case.

3.42.7.8
(08-24-2012)

Resolving Interaction/Incident

- (1) An Interaction/Incident is considered resolved when a solution has been selected and the Close Interaction button or the Close Incident button has been selected from the tool bar. Once an Interaction/Incident is resolved, you can search for the Interaction/Incident and review the case.
- (2) If you've resolved more than one issue for the customer, a separate solution for each issue must be selected. The solutions the assistor used to resolve all issues are visible in the Solution section. For example, an assistor may help a customer with a TDS issue and an e-file application issue, both solution numbers are visible in the Solution Section.

3.42.7.9
(09-15-2021)

Escalate an Interaction

- (1) There may be instances when you need to assign the case to another Provider Group or you'll need to escalate the case to a higher level for resolution. When this occurs it is called escalating an Interaction.
- (2) A message will appear stating your Interaction SD Number has been associated with an Incident Management (IM) Number. Your Interaction number will appear on your work list as Dispatched. The open-linked Interaction will stay on your work list until the associated Incident is closed.
 - Escalate the interaction to obtain an IM case number and provide the IM case number to the customer.
- (3) Once an Interaction is escalated it becomes an Incident. The Interaction and Incident are linked and appear under Related Records.

3.42.7.9.1
(10-01-2025)

Relate Interactions

- (1) At times you'll receive inquiries about the same issue/problem and the Interaction will need to be elevated to another level.
- (2) Interactions can be related to Incidents for many reasons. A common reason is a system wide issue. This can result in multiple calls for the same issue.
- (3) When a system or similar issue causes multiple calls, an Interaction is escalated to an incident. Future cases are then related to the new Incident. The new incidents are referred to as Whiteboards
- (4) When customers contact us about a common problem, their Interactions can be related to the open Incident (if one exists). Whenever you try to escalate an Interaction the system will prompt you with potentially related Incidents. A message will appear stating the Interaction SD number has been associated with the Incident (IM Number).
- (5) Once an Interaction is related to an Incident, you can access the Incident from the Interaction (and vice versa) in the Related Records section of the case.
- (6) When the Incident is closed, all related Interaction cases will close. Do not relate an Interaction to a closed Incident.

- (7) If you need to call your customer back you'll be notified when the Incident is closed through an EPSS Communication. If you select the "Notify on Close By" button, you must include the customer's email address in the 'Email' field. An email will automatically notify them when the issue is resolved, so no call back is required.

3.42.7.10
(09-06-2016)

Knowledge Management

- (1) The parts within this section are:
 - Contribute Knowledge allows you to add solutions or contribute to existing solutions for consideration.
 - Search Knowledge Base allows you to search for solutions by entering in key words or using the advanced search feature. You can "Add Feedback" to a solution. When the "Add Feedback" button is selected you can add comments and associate them with the solution. The comments are reviewed and taken into consideration during the Continual Certification Process.

3.42.7.10.1
(09-14-2020)

Contribute Knowledge

- (1) When a user (e.g., an assistor or analyst) decides that a knowledge article doesn't exist to resolve the customer's issue, the user may recommend an existing solution be revised or a new solution be created. The assistor can submit a request by selecting Contribute Knowledge from the navigator pane in EHSS. Refer to the *Contribute Knowledge Job Aid*, located on the EPSS SERP Portal for more information. All EHSS solutions articles are reviewed by the Solutions analyst.
 - Contribute Knowledge Articles must be submitted timely to the team lead/manager. Unapproved Contribute Knowledge Articles are deleted by the Solutions analyst six months after creation.
- (2) If an operational change requires a change to a solution article or a new solution, the Operations Chief or analyst must submit the change as soon as possible to make sure the changes are available when the change is implemented.
- (3) When the assistor submits a Contribute Knowledge Article, it must be routed to their manager or lead for review before it can go to the Solutions analyst for consideration.
- (4) The manager or lead can add comments to the Contribute Knowledge Article through the "Updates" section. If the Contribute Knowledge Article is returned to the assistor, the assistor must review the comments to decide if more action is needed.
- (5) The team lead/manager will review the proposed Contribute Knowledge Article. The team lead/manager review is the **first** step of the review process. This review must be completed within two weeks when possible and the request must be returned to the assistor or submitted to the Solutions analyst for consideration.
 - Unapproved Contribute Knowledge Articles are deleted by the Solutions analyst six months after creation.
- (6) When the team lead/manager agrees that a new solution or update may be needed, the lead/manager will:
 - a. Edit the Contribute Knowledge Article, if necessary.

- b. Submit the request for consideration.
- (7) The Solutions analyst will:
- Evaluate the request and determine whether a revision or new solution is needed.
 - Verify the source of the content of the solution.
 - Correspond via email with the right EPSS Program Analyst for review, research and/or approval.
 - Publish the new solution or update when applicable.
 - Tell the assistor of the final disposition (e.g., rejected with reason for rejection, adopted, referred, etc.).
- (8) The EPSS Program Analyst is the primary EPSS contact for solutions related to their program responsibilities. EPSS Program analysts share this responsibility with Business Owners that own the process or product policy. The EPSS Program analyst will consult with the Business Owner when a change requires more technical review, is contingent on an IRM update or will create a gap in processing. The EPSS Program Analyst/Business Owner will:
- a. Review the proposed solution.
 - b. Review the entire existing solution in depth.
 - c. Suggest another Solution ID if they believe a more proper solution exists.
 - d. Suggest changes or rewrite the solution as needed.
 - e. Work with the Solutions analyst to complete the solution.
 - f. Review and approve solution revision and digitally sign the Solution Approval Record for newly created solutions if needed.
 - g. Draft and submit for approval, EPSS Communication for new, retired, and significantly changed solutions. The analyst/owner must confirm EPSS Communication issuance.
 - h. Business owners are expected to review and give feedback for their solutions throughout the year and during the certification process. Refer to IRM 3.42.7.10.2, Continual Certification of Solutions.
- (9) When all changes are made and the solution has been approved, the Solutions analyst will:
- a. Make sure the Contribute Knowledge Base is updated.
 - b. Keep a copy of all new and revised solutions, and the Solution Approval Record when applicable.
- (10) Only select employees have permissions to access and update the Contribute Knowledge Base.

3.42.7.10.2
(09-14-2020)
**Continual Certification
of Solutions**

- (1) Solutions Certification activities occur throughout the year and are overseen by the EHSS Solutions analyst. Working with EPSS Program analysts, the Solutions analyst will review all "Active" solutions in the Knowledge Base. Upon request, the Solutions analyst will give copy of EHSS solution(s) to Business Owners/Policy Analysts. Each Business Owner and analyst will certify to the Solutions analyst that their solutions have been reviewed and updated, or reviewed and no updates were needed.
- (2) At the beginning of the fiscal year, the EPSS Program Analysts review all solutions supporting their programs. Business Owners may be contacted for necessary clarification or updates to the IRMs they own. EPSS Program Analysts must give feedback to the Solutions analyst. This review must be

completed at least once a year. Each solution is reviewed in its entirety (including hyper links) for accuracy and necessary changes.

- (3) Throughout the year, EPSS Program Analysts review solutions as part of their regular program oversight to make sure solution content matches current processing procedures and IRM content. Any discrepancies must be resolved by the analyst or escalated to the Program Owner when identified.
- (4) The Solutions analyst and appointed EPSS Program analyst will review each solution at least once a year. All solutions are read and reviewed individually for correctness and any possible changes. Solutions that are no longer needed are retired. Attachments are added or updated. Changes and additions are made to the EHSS Knowledge Base.
- (5) The Solutions analyst will submit a Certification memorandum to the EPSS Director each year by August 31st. The memorandum will certify the completion of the Continual Certification of Solutions for the fiscal year, including all required certification activities.

3.42.7.11
(08-24-2012)
**Other Components in
EHSS**

- (1) Working an Interaction/Incident primarily involves identifying and resolving a problem. In addition to covering problem information and resolution, there are other case management activities that are performed in other pages in the Interaction/Incident section. The other pages used in EHSS are:
 - Activities Section
 - Related Records
 - Attachments
 - Status Fields
 - Send email

3.42.7.11.1
(10-01-2024)
Activities Section

- (1) When the complexity of the problem or the depth of research requires more information to be captured or other documentation to be referenced, use the "Activities Section". The Activities section can be used to input documentation on an Escalated or Open Interaction/Incident. Recording pertinent information and attaching files to this section is often essential to working the Interaction/Incident.
 - Assistors **will not** input notes on paper inventory Incidents, such as an appeal for e-File participation, unless designated to work that case.
 - Level 1 assistors must open a new Interaction if the Interaction/Incident was Closed and the customer is calling about the same issue. Review the closed Interaction to review what guidance was given and open a new Interaction to document the issue.
- (2) Activities information allows research and communications to be tracked. If files are exchanged with the internal/external customer, the files need to be associated with the Interaction/Incident.
- (3) The input fields within the Activities section are:
 - Assistor Update Type - Gives a selection of choices on why you are updating the case.
 - Assistor Update Entry - Allows you to add more description on why you are updating the case.

- Assistor Update Log - Gives the date, time and who updated the case with the description of the action taken.
- Send email - Allows you to send an email about the Interaction/Incident.

3.42.7.11.2
(08-24-2012)

Related Records

- (1) Interaction/Incidents can be related to each other for many reasons. The Related Records section displays a list of all Interaction/Incidents that are related to the current case. You can select the Interaction or Incident number and it'll bring up the details of the case for your review or update.
- (2) If you have new information on a related case, use the Activities Section to update and document any new or revised information.
- (3) If you receive information that resolves an escalated Interaction, **close the Incident**, which will also close all related Interactions.

3.42.7.11.3
(10-01-2015)

Attachments

- (1) This section allows you to attach a document to your Interaction/Incident. You may only add attachments that are five megabyte (mb) or less. No more than 10 mb worth of attachments can be added to a single Interaction/Incident.
 - **Do not** include any attachment having an SSN.

3.42.7.11.4
(10-01-2024)

Status Field

- (1) The Status Field shows where the Interaction/Incident is in its life cycle. An Interaction status is updated automatically. An Incident Status case is closed by choosing the right status in the Status Field.
- (2) When an Interaction/Incident is closed, saved or escalated the current date and time appear in the Activities section.
- (3) Although the actual Interaction/Incident Status value may vary, all Interaction/Incident status values will fall into one of the following categories:

The following statuses are for Interactions:

- a. Open Idle - If the Interaction was "Saved" only, it'll appear as Open Idle. This will appear on your work list, which shows the Interaction needs to be worked or closed.
- b. Dispatched - If a case is escalated or linked to another case the Status will appear as "Open Linked".
- c. Closed - Case resolved.

The following statuses are for Incidents only:

- a. Open - The default status when opening an Interaction or Incident.
- b. Open Change Request - Reserved and won't be used now.
- c. Open Escalated - Forwarding to lead or manager within the escalation chain, sends an email to the next workgroup, and doesn't change "Assigned To" field.
- d. Open Pending User - Waiting for response from the user.
- e. Open Researching - Researching more information.
- f. Open Testing - Reserved and won't be used now.
- g. Pending Internal - Awaiting a response from an IRS entity.
- h. Pending KISAM - Pending results of a KISAM ticket.
- i. Testing - Pending User - waiting on the customer to resubmit new tests.

- j. Testing - Pending Review - awaiting test review.
- k. Whiteboard- Awaiting a resolution of a system related problem or outage.
- l. Disabled - Reserved and won't be used now.
- m. Reopened - From an assistor, manager or customer reply by e-mail.
- n. Closed - Case Resolved.

3.42.7.11.5
(10-22-2024)
Send Email

- (1) Email is available within the solution section by selecting the "Send Email" Link. You can send an email within the system from the Send Email link in the Solution section.
- (2) Emails can also be sent to all users in a Provider Group.
- (3) Free File Fillable Forms (FFFF) e-mail case responses must follow additional steps outlined in IRM 3.42.7.3.3, Free File.
- (4) The following must be completed:
 - a. Enter Contact names and Email Addresses in the "To" field.
 - b. Select the right template. Be sure to add the template to the email using the arrow symbol. Templates apply a "Subject" field entry. Do not revise the ticket reference
 - c. Give a brief subject in the "Subject" field.
 - d. Complete required fill-ins or add your message between Case Status and Kindest regards, if proper.
 - e. Use spell check.
 - f. Select Email button located on the top of tool bar.

3.42.7.12
(10-01-2024)
Work lists

- (1) Worklists consist of queues with the Interactions/Incidents that are assigned to your group or to you specifically.
- (2) There are several queues available to you that you can use to navigate the EHSS system quickly and easily. Some of the queues are redundant in that they give access to the same records. Some of the queues that you'll use most often have been made into shortcuts and are available under favorites. The available queues are:
 - a. Interaction Queue
 - b. Incident Queue
 - c. Knowledge Document
 - d. Work list
- (3) Additionally, there are available queues under Favorites and Dashboards that will give the same information:
 - a. My Groups Work list
 - b. My Work list
 - c. Open Incident assigned to my Groups
 - d. Open Incidents by Provider Groups
 - e. Closed Interactions with Additional Email Response
 - f. Open E-mail Interaction by Provider Group

3.42.7.12.1
(10-01-2018)
Reviewing the Work List

- (1) As an Interaction/Incident moves through its normal workflow, a lead or manager may assign the case to an assistor.

- (2) Your Work List will display under Miscellaneous Tab on the navigation pane. Click on the Work List and your work list items will appear.
 - Always click the Refresh button at the top of the EHSS Work List Queue tab after bringing up your work list. Clicking refresh ensures that you have the most current copy of your work list.
- (3) The Work List must be checked at the beginning of the shift and periodically throughout the day.
- (4) There's a My Group's Work List for cases not assigned to an individual. The lead or manager must check My Group's Work List throughout the day and assign Interaction/Incidents to the individual Worklists. When assigned to an individual, the Interactions/Incidents cases will drop off the My Group's Work List.
- (5) A Work List Assignment document for assistors has been created to help avoid misrouted email cases. The document identifies the Provider Group by program to make sure Interactions/Incidents are worked timely. The document, Interaction/Incident Work List Assignments, is located on the EPSS Research Portal under *EHSS Work list Assignments*. This list may also be used in the case of business continuance (e.g., inclement weather) when telephone calls shouldn't be transferred and Interactions/Incidents must be created.

3.42.7.12.2
(10-01-2022)
Email Function

- (1) Email is an available function within EHSS. The email function directs and tracks emails from arrival through response and includes intelligent routing and service-level management and reporting.
- (2) Incoming email is received primarily by the state taxing authorities, TSO customers, software developers, Circular 230 participants, e-file Monitoring Coordinators, e-services Level 2 Provider Groups, and FATCA's (FFIs and NFFEs). Stakeholder Partnerships, Education and Communication (SPEC) also uses this function to send email inquiries on behalf of external customers. Outgoing email can be sent at any time. See IRM 3.42.7.17.2.1, System Downtime Procedures, for one example of when outgoing email should be used.
- (3) Email can only be reassigned to Provider Groups to which you are assigned. If you can't work the case, **you must escalate** the Interaction to the right Provider Group. If you don't know where to route your case, contact your lead or manager for guidance.

Exception: TSO controls the incoming default email and is allowed to change the Provider Group without escalating the Interaction.

- (4) The following guidelines govern the use of Email:
 - The email address is *irs.e-helpmail@irs.gov*. The email address doesn't display on the customer's email. The email address is for internal use only and mustn't be shared with the public.
 - Sensitive But Unclassified (SBU) data such as TINs or EFINs mustn't be included.
 - Email isn't for account-related issues.
 - Emails must never be started by the assistors. Assistors may issue or respond by email after a first contact has already been made by the customer.

Exception: In cases of escalated suitability related phone calls, the assistor will initiate an email to the ERO letting them know whether or not they are able to reapply.

- If an assistor receives an email that includes threatening or offensive language, the assistor isn't required to respond to the email. The assistor must follow IRM 3.42.7.14.8, Personal Safety and Calls, and use the right solution to document the inquiry.
 - Attachments (e.g., GTX keys) may be included in the email. The system will keep the attachments for 14 business days.
 - Incoming emails are automatically retrieved by EHSS and generate an Interaction.
 - An email acknowledgment which includes the Interaction number is automatically sent to the submitter within 30 minutes. The customer must use this number for further communications on the issue.
 - Customers must use the "Reply" feature of email when replying or inquiring to the IRS on a particular Interaction/Incident. This will ensure that the complete history of the issue are in one Interaction/Incident. The reply received from the customer will then attach to the original Interaction/Incident.
 - The original email must not be sent with the reply on FATCA or FFFF inquiries
 - Email Interactions are routed to a specific group of individuals whose first priority is to work email.
 - Incoming emails are worked during the normal hours.
 - Customers don't need to follow-up the email with a phone call.
- (5) Email inquiries are also received from information return payers and transmitters.
- (6) Don't respond to incoming SPAM, junk, or undeliverable emails. Close with no action using the right solution.

3.42.7.12.2.1
(12-05-2022)
Email Workflow

- (1) EHSS queries the IRS Microsoft Exchange email inbox every five minutes looking for new email. When an email is received, it is copied to EHSS and once read it is deleted from the IRS Microsoft Exchange inbox.
- (2) If the email is new, there are four ways that an email can be routed to a Provider Group:
- By the email address of the entity sending the email (used for software developers).
 - By key words in the body of the email which allow the system to route to a specific Provider Group.
 - To a default Provider Group if no email address or key words are identified.
 - By domain name of email address identified in the system.
- (3) If the email is in reply to an email from an existing Interaction:
- EHSS will use the ticket number in the subject line to associate Interactions. If the email subject line exceeds 90 characters, the Interaction/ Incident number may become truncated. As a result, a response may not be timely returned to the right provider group.
 - Once associated, an email is sent to the escalation contacts for the worklist. Assistors must check their worklist for new email at least twice

daily. When an email is reassigned to another provider group, the Interaction with the email attached is forwarded.

- (4) When the Interaction/Incident is closed, all corresponding emails will also be closed.
- (5) When the customer replies to a closed Interaction, the Interactions will appear blue and are placed in the Closed Interactions with Additional Email Response worklist.
- (6) When the customer replies to a closed Incident, the Incident status is updated to Reopen and assigned to the Provider Group that closed the Incident. It will show up under the assigned provider's worklist in blue text.
- (7) If an email is received on a product not supported, respond to the customer that we don't support the product or service and then refer them to the proper IRS office or other Agency, when possible.
- (8) If an email is received on a product not supported by the **Free File Fillable Forms** program:
 - a. Update the Activities section indicating the email is unsupported.
 - b. Add the KM for EPSS and Unsupported Product Contact Information.
 - c. Close the email and send a response to the customer.
- (9) EPSS has an internal goal of responding to our customers' emails within two business days of receipt.

3.42.7.12.2.2
(10-01-2023)

Responding to Email

- (1) The following are some of the email templates that are available in EHSS:
 - **SD Acceptance** is the acceptance email to be used to inform the software developer that their software has passed testing. Use this template when there's an incoming email.
 - **e-help Response** is the standard email template used to send an email to a customer when there's an incoming email.
 - **Software Template** is the email message to be used for software testing. It also gives the software developers the names of their test team members, tours of duty, and extensions. Use this template when there's an incoming email.
 - All assistor test teams can use the Software Template to inform the software developers of their test team information. Simply remove the reference to the questionnaire.
 - **FATCA Template** is the email template used when responding to FATCA Registration Portal questions.
- (2) TSO uses some of the following templates:
 - **TSO FATCA Error** is the standard email template used to send an email to a customer that reported an error notification.
 - **TSO File Bad** is the standard email template used to respond to a customer that a requested file has been made bad on the FIRE System.
 - **Individual Referral** is the standard email template used to send an email to a customer that they must contact the IRS Individual tax help line for further help.

- **TSO CSS Additional Information** is the standard email template used to send an email to a customer to clarify their request to update information.
- **TSO General Information** is the standard email template used to send an email to a customer on general topics.
- **FIRE Duplicate File** is the standard email template used to send an email to a customer to determine duplicate reporting.

(3) The e-help Response Template is shown below.

Sample e-help Response Email Template
From: irs.e-helpmail@irs.gov
To: Customer email address
Subject: Status Report for Case ID: 12345
2006-06-06
Dear e-help Partner:
Thank you for contacting e-help about the problem you reported on 2006-06-09. We regret any inconvenience this has caused you.
The following information has been provided for your records. Please refer to the case number # 12345 in any future correspondence.
Product Description: 1040 e-file
Case Status: Closed - Resolved
(Enter your message here.)
Kindest regards,
Assistor's Name
Don't submit confidential information, such as Taxpayer Identification Number (TIN), EFIN, or ETIN in your email correspondence.
NOTE: We are providing a written response to your question using the information you provided us in your original message. Our written response is NOT to be considered either a Revenue Ruling or determination letter, which are prepared by the Department of Treasury, Chief Counsel.

Figure 3.42.7-7 Sample email Template

- (4) **To start an outgoing email when no incoming email is present**, follow these steps:
- a. Complete email address.
 - b. Apply template if proper. If not, fill in the right subject message.
 - c. Use spell check.

3.42.7.12.2.2.1
(10-01-2013)

Email Notifications

- (1) When a customer contacts EPSS through email, they receive an email receipt confirmation, along with an Interaction number. The following message is included:

email Receipt Confirmation

From: irs.e-helpmail@irs.gov

To: Customer email address

Subject: email Receipt Confirmation, Created Case: 123456

Your email has been received by the IRS e-help Desk. A case has been opened in response to your question or issue.

Your case ID is: 001234

If additional contact is necessary, please reference this case ID.

You will receive a reply within two business days.

Thank you for contacting the IRS e-help Desk.

Don't submit confidential information, such as Taxpayer Identification Numbers (TIN), Electronic Filer Identification Numbers (EFIN) or Electronic Transmitter Identification Numbers (ETIN) in your email correspondence.

NOTE: We are providing a written response to your question using the information you provided us in your original message. Our written response is NOT to be considered either a Revenue Ruling or determination letter, which are prepared by the Department of Treasury, Chief Counsel.

The System Generated ID for this email is "[THREAD_ID:]"
{{IRS_THREAD_ID}}

Figure 3.42.7-8 Email Confirmation

- (2) EHSS has a feature that creates and notifies the manager when an Interaction/ Incident is created by email and placed in the worklist.

email Notification

From: emailNotify@irs.gov

To: Manager

Subject: email has arrived for you in the e-help Support System

Please sign into the e-help Support System and review the worklist for an email Interaction that requires attention.

Figure 3.42.7-9 Email Notification

- (3) When an email has not been assigned within two hours, an escalation email is sent to the manager of the Provider Group. The manager will continue to receive an escalation email every two hours until the email is assigned.

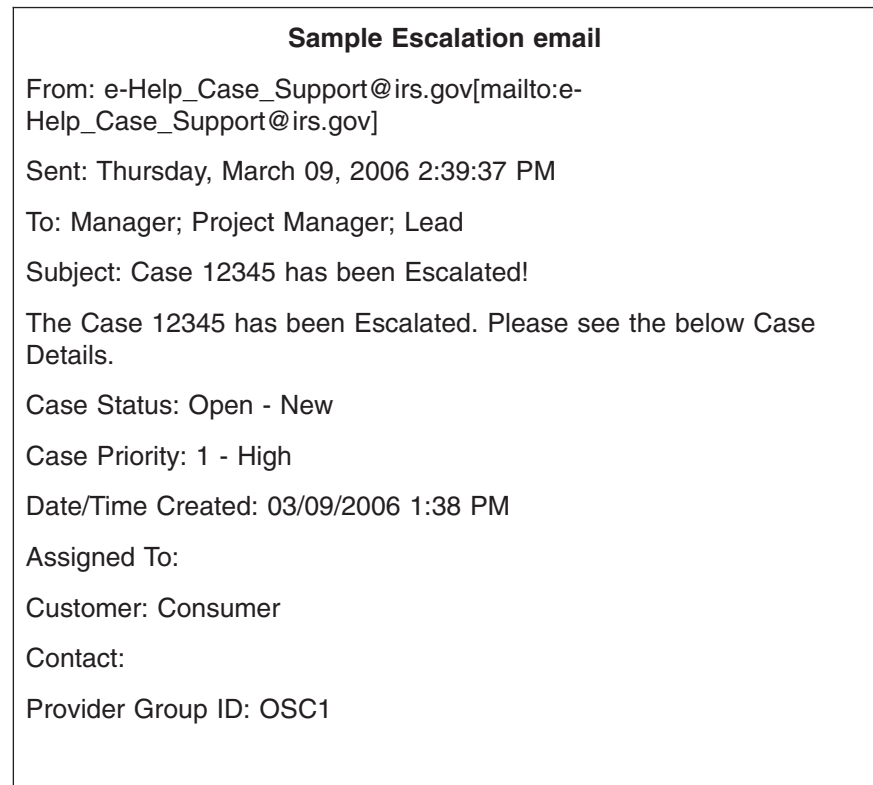


Figure 3.42.7-10 Escalation email

3.42.7.12.2.2.2
 (12-05-2022)
Email Etiquette

- (1) The Restructuring and Reform Act of 1998 (RRA 98), Section 3705, gives identification requirements for all the IRS employees working tax related matters. All employees, must give (at least) the following information when sending an email:

- Your title (e.g., Mr., Mrs., Ms., Miss), last name and identification (Smart ID Card Badge) number, or
- Your first name, last name, and identification (Smart ID Card Badge) number.
- A contact telephone number.

Exception: When email is received about the Free File Fillable Forms program, a contact phone number is not provided.

- (2) The following reminders will help you make the best use of this valuable business tool:
- a. Adopt a conversational business like tone.
 - b. Structure your email so that it includes a greeting, a purpose, and expectations.

Example: "Dear XYZ, I'm responding to your request with a solution to your problem. I suggest you print out the solution below and

follow each step to correct the problem. If this solution isn't successful, please call us at (866) 255-0654."

- c. Check your spelling.
 - d. Review and revise your email before sending it to the customer.
 - e. Ensure your name is in the correct format (e.g., Kim Doe or Mr. / Ms. Doe).
- (3) Occasionally, you may receive an email from a disgruntled customer. Use this approach when responding:
1. Stay calm.
 2. Acknowledge the customer's concerns.
 3. Recommend a solution for the customer.

Example: "I'm sorry for the difficulties you've encountered being locked out of the system and being unable to transmit. We have referred your case to another department. You will receive a call within two business days. Should you experience more problems, please call us at (866) 255-0654."

3.42.7.12.3 (09-11-2019) FATCA Emails

- (1) FATCA requires FFIs to report directly to the IRS certain information about financial accounts held by U.S. customers. It also requires certain Non-Financial Foreign Entities (NFFE) to disclose U.S. customers who hold a substantial ownership interest in the NFFE. To help with the FATCA reporting, the FATCA Online Registration System, International Data Exchange System (IDES) and International Compliance Management Module (ICMM) have been developed.
- (2) EPSS accepts phone calls and emails for system support related questions about the FATCA Online Registration System.
- (3) The FATCA Online Registration System support will generate calls/emails to the e-help Desk. The most common calls/emails received for system support are:
 - Forgotten FATCA ID
 - Access Code
 - General Inquiries
 - Technical Difficulties
- (4) **The temporary Access Code won't be issued via email under any circumstances.**
- (5) The Technical Services Operation (TSO) accepts phone calls and emails for technical support related to ICMM FATCA error notifications.
- (6) Due to the potential of Personal Identifiable Information (PII) being disclosed, assistants **won't** use the Reply button using the original email sent.
- (7) To send an email response to a FATCA customer you must use the Send Email function, located in the Activities section.
- (8) Copy and paste the recipients' email address in the To line of the email.
- (9) Use the FATCA email Template to respond to FATCA Online Registration System questions and use the FATCA Error Template to respond to error notifi-

cations. Complete the body of the email by copying the prepared response in the Solution, Use the “fill-in” as needed or type in a specific response to the problem. Always use “spell check.”

- (10) Your name or first initial, last name (e.g., Kim Doe or K Doe), and badge number must be included in the email.
- (11) Select Email button on the tool bar to send the email.
- (12) See IRM 10.5.1.6.8, Email and Other Electronic Communications, for more information on email policy.

3.42.7.12.4
(02-20-2019)
**Closed Interaction with
Additional Email
Response Worklist**

- (1) When a customer replies to a closed email Interaction, the Interaction is updated and will appear in blue text in the Closed Interaction with Additional Email Response worklist.
- (2) The worklist can be found under the Interaction Queue by selecting Closed Interactions with Additional Email Response from the View drop-down field or from the Favorites and Dashboards.
- (3) Managers and Leads will check this worklist to decide if a response to the customer is needed.
- (4) To make this determination, scroll down to the Activities section of the Interaction, and click on the latest “Inbound Email”.
 - a. If a response is necessary, click “Reply”, choose the right template, and once email is composed and ready to send, select “Email” on the tool bar.
 - b. Scroll to the Assistor Update Type, select the correct update type.
 - c. In the Assistor Update Entry, supply a short description of the actions taken.
 - d. Select Save and Exit the Interaction.
 - If the response is being sent to a FATCA or Free File Fillable Form (FFFF) customer you must use the “Send Email” function in the Activities Section not “Reply.”
- (5) If no response is required, an update to the Activity Log is necessary to remove the Interaction from the Closed Interactions with Additional Email Response worklist.
 - a. Scroll to the Assistor Update Type, select the correct update type.
 - b. In the Assistor Update Entry, supply a short description of why no response is required.
 - c. Select Save and Exit the Interaction.
- (6) If the Closed Interaction with Additional Email Response needs to be escalated to another Provider Group for more research:
 - a. Open a new Incident (IM).
 - b. Change the Source to “email.”
 - c. Change the Status to “Open Escalated.”
 - d. Select the right Provider Group.
 - e. In the Description, give a brief description of the issue and refer to email found in the associated Interaction.

- f. Save the Incident and then associate the Closed Interaction (SD) to the Incident.
- g. Select Save and Exit the Incident.

3.42.7.13
(10-01-2013)
**Intelligent Contact
Management (ICM)**

- (1) EPSS uses the ICM/CVP platform in the IRS Contact Center Environment. The ICM/CVP is a web-based platform that provides for Prompt/Collect, Queuing, and Call Control services for contact centers and self-service Interactive Voice Response (IVR) applications.
 - **Prompt/Collect** asks customers questions that require responses and collects those entries or voice responses, which determine the skill needed to handle the issue.
 - **Queuing** accumulates telephone calls in a queue until delivery can be initiated to a resource like an assistor.
 - **Call Control** communicates with the Intelligent Contact Manager (ICM) to understand the correct place to send a call.

3.42.7.13.1
(10-01-2006)
Queuing

- (1) When all assistors with the necessary skills are busy, calls queue until an assistor becomes available to answer the call. In an Enterprise Queue, calls queue in a central network location. The call is in queue for every agent group in the enterprise that can handle it.
- (2) Queuing calls at an enterprise level is a more efficient use of resources since it prevents calls from being stuck at one site, while there are resources available at another. Enterprise queuing reduces the impact of fluctuations at the sites caused by breaks, lunches, and the beginning and ending of shifts. Customers are less likely to hang up and retry because of lengthy queue times, so abandon rates are improved.
- (3) When an assistor becomes available, the call is routed based on priority. Priority is the order in which an agent group will answer a call when more than one call is in queue for that agent group. Priority is determined by the enterprise.
- (4) Some calls will continue to queue locally. Local queue means that only that site can handle the call. Local queue has the highest priority and a call is directed to the Next Available Agent/Assistor (NAA), at that site, before an enterprise queued call.

3.42.7.13.1.1
(10-01-2025)
**Queuing International
Calls**

- (1) Customers from the 50 United States, Puerto Rico, U.S. Virgin Islands, and Guam are routed using the Cisco Finesse Application Desktop - soft phone. EPSS serves international customers using a non-toll-free number that queues to the local ACD (Automatic Call Distributor) in Austin and Martinsburg. Although these calls won't be routed by the Cisco Finesse Application, they'll be recognized by the application to achieve routing efficiency.
 - Local queues always assume the highest priority so international customers are routed promptly. This will improve the Average Speed of Answer and reduce the Abandon Rate of international calls.
- (2) International calls can't be transferred to another site. They can be transferred to a Lead/Manager Agent Group (AG 709) or an assistor's administrative extension.

3.42.7.13.1.2
(10-01-2013)
**Customer Treatment
While in Queue**

- (1) Recordings for music and announcements are provided to give the customer proper treatment while they're in queue. In addition to the usual delay announcements, EPSS has a group of informational messages that are played during queue times on a specific group of applications.
- (2) Emergency informational announcements are tailored to the specific product experiencing difficulties. In an emergency, the message is played right after the welcome message before the customer gets to the first prompt.

3.42.7.13.1.2.1
(10-01-2013)
**After-hours and Variable
Call Redirect (VCR)
Announcements**

- (1) Calls received in EPSS don't have the ability to leave voicemail messages at the sites after normal business hours. Customers will hear one of two messages. After the message, there is a courtesy disconnect.

Exception: Assistors and managers can receive messages on their administrative extensions.
- (2) A Variable Call Redirect (VCR) condition exists when there's a problem routing the call due to assistor availability or system performance. The customer will receive a courtesy disconnect after an announcement.

Example: An EFTPS call comes in but there are no assistors signed into an agent group that handles EFTPS calls. A VCR condition exists and the customer is routed to an announcement then disconnected.

3.42.7.13.1.2.2
(10-01-2018)
Voice Mail Messages

- (1) Customers can still leave messages for assistors and managers on their soft phones in limited scenarios. See IRM 3.42.7.14.5.1, Transferring Calls.
- (2) Each assistor must create their own personal greeting which includes their name, ID Number, telephone number, and work hours. Forward your line to your voicemail using the call forward feature when you'll be away from your desk for an extended period.

3.42.7.13.2
(10-01-2023)
Call Control

- (1) EPSS uses an Intelligent Contact Manager (ICM) platform. ICM is a dynamic call routing system capable of checking all EPSS sites within the enterprise. Specific thresholds and business rules are embedded in ICM, along with the same agent groups and skills that are in the Cisco Finesse Application Desktop - soft phone. Based on the established business rules and thresholds, ICM gathers real-time and historical data from the Cisco Finesse Application at each site at chosen intervals to determine assistor availability by product line. It then routes each call to the assistor who can handle that call.

3.42.7.13.2.1
(10-01-2006)
**Next Available
Agent/Assistor (NAA)**

- (1) Next Available Agent/Assistor (NAA) is a strategy for selecting an assistor to handle a call. The strategy seeks to keep an equal load across agent groups. EPSS is seeking to improve the overall level of service by sending each call to the NAA enterprise-wide who has the necessary skills to answer the customer's question.
 - **Primary Agent Groups** are tied to specific applications and receive traffic unconditionally. Primary agent groups are protected from applications they support as back-up unless certain conditions are met.
 - **Back-Up Agent Groups** are primary agent groups receiving traffic from applications they aren't assigned to as primary (e.g., an IMF e-file

assistor receiving e-file application traffic). This traffic is received on best-performing agent group for the application being routed.

- **Alternate Staffing Groups** receive traffic just like primary agent groups with the exception that they aren't tied to one specific application, Business Operating Division (BOD), or Product Line.

- (2) When calls are received on EPSS lines, ICM will look for an available primary assistor.

If ...	Then ...
A primary is available	ISN routes the call to them.
Two primary assistors are available	ISN looks for the Longest Available Assistor (LAA), who will receive the call.
A primary assistor isn't available	ISN looks for an available back-up assistor. The LAA will receive the call.
Neither is available	ISN will place the call into the Enterprise Queue. Once in queue, it continually goes through the sequence of primary and back-up until it can route the call.

Figure 3.42.7-11 Next Available Assistor Strategy

3.42.7.13.2.1.1
(10-01-2023)

Class of Service

- (1) Class of Service (CoS) is a way of managing traffic in a network by grouping similar types of traffic, and treating each type as a class with its own level of service. Assistors must use a headset CoS when logged into the Cisco Finesse Application. The figure below compares a handset CoS with a headset CoS.

Assistor with Handset CoS	Assistor with Headset CoS
Can wear a headset or use a handset.	Must always wear a headset.
Can choose to answer the call.	Must answer the call. Will hear a beep in their headset and the customer is on the line.
Can choose not to answer the call. After several rings, the call is routed to another assistor's phone.	Doesn't have the option of determining when the call is answered.

Figure 3.42.7-12 Comparison of Handset CoS and Headset CoS

- (2) When the call is complete, the assistor is placed in "Wrap" status. When ready to take another call, the assistor must place themselves in "Ready" status. If the assistor isn't ready to take a call, they must stay in "Wrap" or "Idle" status.

3.42.7.13.2.2
(10-01-2006)

Applications and Agent Groups

- (1) **Agent Groups** are the skilled groups of assistors that give service to the customer.
- (2) **Applications** are the electronic products or services that we provide. ICM is used to distribute calls to skill groups (agent groups) to provide services (applications) to the customer. Application numbers and agent group numbers and descriptions don't correspond one for one.

3.42.7.13.2.2.1
(10-01-2024)

Applications

- (1) Application numbers are shown in the figure below:

Application Number	Description
704	EH - Online Services
705	EH - Spanish Online Services
710	EH - International
711	EH - IMF e-file
712	EH - Spanish IMF e-file
713	EH - 1041 e-file
714	EH - Spanish 1041 e-file
715	EH - 94x e-file
716	EH - Spanish 94x e-file
717	EH - 1120 - 990 -1065 e-file
718	EH - Spanish 1120 - 990 1065 e-file
719	EH - Application e-file
720	EH - Spanish Application e-file
721	EH - Suitability
722	EH - Spanish Suitability
723	EH - TIN Matching
724	EH - Spanish TIN Matching
725	EH - FATCA
726	EH - Spanish FATCA
727	EH - TDS
728	EH - Spanish TDS
729	EH - SAM
730	EH - Spanish SAM
731	EH - EFTPS
732	EH - Spanish EFTPS
733	EH - Electronic Excise Tax

Application Number	Description
734	EH - Spanish Electronic Excise Tax
737	EH - e-Services Level 2
741	TSO - ACA IRIS EN
742	TSO - ACA IRIS SP
743	TSO - ACA IRIS e-File EN
745	TSO - ACA FILING SUP SP
747	TSO - ACA IR EN
748	EH - ACA Filing Sup EN (No longer used)
749	TSO - ACA Filing Sup EN
750	EH - ACA E-SERV EN (No longer used)
751	TSO - ACA IRIS e-File SP
811	TSO - Guidance pertaining to Information Returns
812	TSO - CSS – Password/PIN Resets for FIRE
813	TSO - FS Filing Information Returns Electronically (FIRE)
814	FS (FIRE) Level 2 - Not currently used
815	Tax Law (Customer Service Section) Level 2 - Not currently used
816	IFS (Information Filing Support) Level 1
817	IFS (Information Filing Support) Level 2 - Not currently used
819	TSO - Spanish

Figure 3.42.7-13 Applications

- (2) The applications are individually viewed by the ICM and Cisco Finesse Application software as a single source of product line traffic. This traffic is managed enterprise wide through the Cisco Finesse Application Scripting.
- (3) If an assistor isn't available, the call will queue in the Cisco Finesse Application until one becomes available.
- (1) To be eligible to receive calls for EPSS applications, assistors are placed into one of the following agent groups (AG):

Agent Group	Description
701	TSO Training 1
702	TSO Training 2

3.42.7.13.2.2.2
(01-03-2025)
Agent Groups

Agent Group	Description
703	EH – Training 1
704	EH – Training 2
707	EH – Extension Routing/Inventory
708	EH - BMF
709	EH – Lead - Manager (transfers only)
710	EH – IMF e-file - e-file application - Suitability - e-Services - Online Services
714	EH – BMF e-file — e-file application - Suitability - e-Services - SAM - EFTPS - Electronic Excise Tax - Online Services
716	EH – IMF Spanish
720	EH – e-file application - Suitability - e-Services
722	EH BMF Spanish
744	TSO ACA MOD IRIS Other
745	TSO ACA MOD IRIS
805	TSO Inventory
806	TSO ASG 1
811	TSO – Tax Law (1099 Information Returns)
812	TSO CS (Notices and PIN/Password Reset)
813	TSO FS
814	TSO FS Level 2 (Internal Transfers Only)
815	TSO CS Level 2 (Internal Transfers Only)
816	IFS (Information Filing Support) Level 1
817	TSO IFS Level 2
819	TSO Spanish

Figure 3.42.7-14 Agent Group

- (2) AG701 and AG702 are used for TSO training. New hires or assistants learning a new application will log in to one of these agent groups and will only receive selected type(s) of calls until they're proficient in the application.
- (3) AG703 and AG704 are used for EH training. New hires or assistants learning a new application will log in to one of these agent groups and will only receive selected type(s) of calls until they're proficient in the application.

3.42.7.14
(10-01-2005)
**Standardized Telephone
Procedures**

- (1) A goal of EPSS is for its assistants to use standardized procedures to efficiently give consistent responses to its customers. This section establishes uniform procedures for telephone responses.

3.42.7.14.1
(10-01-2023)
**Cisco Finesse
Application Desktop -
Soft Phone**

- (1) The routing of calls is managed using the Cisco Finesse Application desktop; otherwise known as the soft phone. This system provides for call routing capabilities, including queuing, reporting, and toll-free service. For consistency across the EPSS sites, all assistors will use the same soft phone guidelines.
- (2) **At the start of a shift:**
 1. Sign on to the soft phone.
 2. Select "Ready."
 - Unless the user selects "Ready," the soft phone defaults the user to "Idle" with no code. See IRM 3.42.7.14.1.1, Reason Codes for Idle.
- (3) Whenever possible, all work must be completed before a call is ended. If extra time is needed at the end of a call, use "Wrap-up" while finishing the work before taking another call. Then, select "Ready."
- (4) At the end of a shift, sign off the soft phone.

3.42.7.14.1.1
(10-01-2024)
Reason Codes for Idle

- (1) Idle is a soft phone status used by assistors to capture time when not in "Available", "Talking", "Hold" or "Wrap-up" status. It is a broad status, controlled by assistors and used to record times for meetings, read time, breaks, paper inventory, lunch, and training.
- (2) **When not available for incoming calls, assistors must enter the right Idle Reason Code.**
- (3) The following chart shows the list of Idle Reason Codes used in EPSS:

Reason Code	Status	Explanation
1	Temporarily Off the Phone	Use this code when you'll be unavailable for telephone work for a period not specified by other reason codes. Examples are individual meetings with a manager, counseling, NTEU official duties, Form 3081 preparation, and rest room breaks.
2	Inventory, First Available	Use this code when you'll be available for telephone work, if necessary, but your work assignment is working Interactions/ Incidents off your EHSS worklist, or recording interactions after a system downtime.

Reason Code	Status	Explanation
3	Paper Inventory	Use this code when you'll be available for telephone work, if necessary, but your work assignment is working paper inventory.
4	Training, Partly Available	Use this code when you'll be unavailable for telephone work during a specified part of the tour of duty (TOD) because of training-related activities. Examples include partial-day off-site, on the job training (OJT), or instructor preparation. Don't sign on if you are in training your entire TOD.
5	Read Time	Use this code when you'll be unavailable for telephone work during a specified part of the TOD because of read time as described in IRM 3.42.7.14.1.1.1, Read and Technical Meeting Time.
6	Meeting Time	Use this code when you'll be unavailable for telephone work during a specific part of your TOD because of team meeting time as described in IRM 3.42.7.14.1.1.1, Read and Technical Meeting Time.
7	Break Time	Use this code when you'll be unavailable for telephone work during a specified part of your TOD because of a scheduled rest break (other than lunch).
8	Lunch Time	Use this code when you'll be unavailable for telephone work during a specified part of your TOD because of a scheduled lunch break.

Reason Code	Status	Explanation
9	Stress	Use this code when you'll be unavailable for telephone work due to dealing with a stressful situation.

Figure 3.42.7-15 Reason Code Chart

3.42.7.14.1.1.1
(03-13-2013)

Read and Technical Meeting Time

- (1) Read and technical meeting time are scheduled weekly.
 - a. **Read time** is defined as time spent reading and/or performing filing activities (e.g., IRM Procedural Updates, SERP Alerts, QuickAlerts, EPSS Communications, all employee memoranda, etc.). Read time must be reported to 990-59221.
 - b. **Technical meeting time** is defined as time spent in recurring meetings that primarily focus on clarifying and reviewing technical or procedural issues. However, some brief or incidental administrative items may be discussed for a small part of this meeting time. Technical meeting time must be reported to 990-59222.
- Formal training, On-the-Job instruction (OJI), significant administrative issues and Survey meetings shouldn't be regarded as technical meeting time.

3.42.7.14.2
(12-04-2024)

Telephone Etiquette

- (1) The way calls are handled by EPSS employees makes a difference in the way the customer perceives the IRS. The way the call is handled either enhances or damages the reputation of the organization. It is vital that each call be managed pleasantly and efficiently.
- (2) Customers expect timely, correct and professional service.
 - a. Use the standard greeting for answering calls. Speak slowly and clearly. See IRM 3.42.7.14.3, Initial Greeting. Avoid the tendency to display laziness or impatience after saying the same greeting many times daily.
 - b. Always be prepared to capture any notes for your case.
 - c. Show genuine interest in the customer and enthusiastically try to solve their problem. Communicate accessibility, friendliness, and willingness to accommodate the customer.
 - d. Stay calm and use a well-planned approach for disgruntled customers. Take a deep breath and listen. Apologize for any IRS error and inform the customer of our plan to take corrective action. If there are steps the customer needs to take, tell them what they need to do.
 - e. Never let your voice reveal that the last customer was rude and insulting or displace anger onto the next customer.
 - f. Don't use any IRS jargon or acronyms that may confuse customers.
 - g. Ask permission to place the customer on hold and wait for a response. Don't keep the customer on hold for more than seven minutes to research information without returning to the customer. If you must place the customer on hold again, give the customer an explanation and apology.
 - h. Do not mute calls when research is being conducted. Place the customer on hold or continue speaking.

- i. Never eat or drink while talking on the telephone. These annoyances make rude sounds that magnify.
- j. Avoid side conversations when you have a customer on the line.
- k. Use courteous phrases such as “Thank you for holding” or other proper expressions.
- l. Refrain from speculating why certain policy decisions are made and from expressing personal opinions about procedures and processes. Give the customer only information that can be substantiated by a reference to an official source, such as a publication or the IRS website, or to an IRS research tool such as IDRS.
- m. Give the customer the Interaction/Incident number on each “elevated” case or if you need to call the customer back.
- n. To show closure, make sure the customer’s questions and needs have been addressed.

- (3) Employees may bring personal cell phones into the workplace, but they’re only to be used during breaks, lunchtime, or before or after an employee’s official tour of duty. Employees won’t interrupt their calls and conversations with customers, third parties, and/or other IRS employees to take an incoming call on their personal cell phones. This also includes incoming and outgoing phone media such as text messages and emails. All personal cell phones must be silenced to avoid distractions and disturbances during working hours.

3.42.7.14.2.1
(10-01-2023)

Customer Complaints

- (1) EPSS values customer feedback to achieve customer satisfaction. If the customer complains, it is EPSS policy to answer the complaint and solve the customer’s problem whenever possible. Always apologize for any IRS error.
- (2) Professionalism and courtesy in dealing with internal and external customers are essential competencies. Customers must be treated with courtesy regardless of the source of the contact (phone, email, etc.). EPSS wants to build a reputation as a knowledgeable and customer-focused organization.
- (3) If a customer requests to speak to a supervisor, follow the instructions below.
 - a. Secure the customer’s name, specific issue, phone number, and the best time and day (same day of call or the next business day) for your supervisor or designee to return the call. Provide case number to the customer and assure them the supervisor will return their call.
- (4) All complaints regardless of the source or issue may need to be elevated to your lead’s Provider Group. Your lead will work with the manager to discuss the complaint. Make sure the customer’s name, address, telephone number and specifics of the complaint are documented in the case. Submit the information to your manager for action.
- (5) Complaints or suggestions about a system or application can’t be addressed by your manager and must be documented using the Problem Type Customer Comment and be escalated to the right Analyst or Provider Group. See IRM 3.42.7.6.4, Problem Type.
- (6) See IRM 3.42.7.12.2.2.2, Email Etiquette.
- (7) See IRM 3.42.7.14.2, Telephone Etiquette.

3.42.7.14.3
(10-01-2025)
Initial Greeting

- (1) The Restructuring and Reform Act of 1998, Section 3705, gives identification requirements for all the IRS employees working tax related matters. All EPSS employees, must give (at least) the following information to each customer who joins the call:

- Their title (e.g., Mr., Mrs., Ms., Miss)
- Their last name
- Their identification (ID Card) number

Title, last name and identification number are the minimum requirements. If the employee prefers they may give their first and last name and their identification number. Also, employees must give their name and identification number to each customer who joins the call. See IRM 10.5.7.7, Employee Identification Requirements.

- (2) Promptly greet the customer as outlined in paragraph (1) above. If no one is on the line, first try to make sure the customer can hear you, (i.e., ask if the customer can hear you, repeat name and badge number). If no response, disconnect the line and move to the next call.
- (3) The Smart Identification (SmartID) card is a standardized identification card for Federal employees and contractors. The ID card is required by Homeland Security as per Presidential Directive-12. The SmartID has a 10-digit number string called a Personal Identification (PID) Number that's printed on the front of the card. Employees must use their 10-digit SmartID Badge Number (including no spaces or dashes, example, 10000XXXXX) when communicating with customers.
- (4) Section 3706 of the IRS Restructuring and Reform Act of 1998 (RRA 98) authorizes the use of pseudonyms by the IRS employees only if adequate justification for the use is given by the employee and its use is approved by the employee's supervisor.
- (5) Section 3706 of RRA 98 is meant to eliminate the customer perception that the IRS employees avoid accountability for their actions through the use of pseudonyms, while still protecting an employee's right to use pseudonyms in proper circumstances. Rather than being entitled to use a pseudonym, the employee must give "adequate justification", which includes "protection of personal safety", and the employee's supervisor must approve use of the pseudonym before its use. Thus, requests to use pseudonyms that don't give adequate justification may be denied. See IRM 10.5.7, Use of Pseudonyms by IRS Employees.
- (6) **Probe the customer for information to target the call.** See IRM 3.42.7.6.1, Contacts, for more information. If you determine the customer isn't in the EHSS database, you'll need to create an e-Product User case.

Exception: SAM, EFTPS, and TIN Matching customers normally don't have an EFIN or ETIN.

- (7) An example of a greeting is shown below:

Assistor	Customer
"This is Kim. Smith. My ID number is 10000XXXXX".	"This is Kim Doe. I can't access my application."
"Which application are you trying to access??"	"I am trying to access the e-file application."
The assistor would then respond with e-file related probes.	

Figure 3.42.7-16 Initial Greeting

3.42.7.14.4
(10-01-2025)

Over the Phone Interpreter Service (OPI)

- (1) Employees who need to interact verbally with customers who have limited English proficiency (LEP) can use the secure Over-the-Phone Interpreter (OPI) Service, Ad Astra, during telephone contacts. OPI provides over-the-phone interpreter service in many languages, and is available 24/7.
- (2) Bilingual Spanish assistors won't use this service for Spanish language customers.
- (3) To use this on-demand interpreter service, employees must secure a unique 9-digit PIN (personal identification number) from their manager. Managers will contact the telephone system analyst to secure the corresponding personal OPI Service PIN.
- (4) If you receive a call from an LEP customer, ask the customer if they need an interpreter. If they do, explain to the customer that you are going to try to contact an interpreter.
- (5) All assistors who receive calls from Spanish speaking customers must check the Spanish box in EHSS. This includes Spanish calls that are referred to OPI.
- (6) To contact the OPI service, take the following actions:
 - a. Press **Consult/Conf** on the soft phone.
 - b. Enter 9-1-888-563-1155 on the soft phone or select **INTERPRETER** from the drop-down menu, then click DIAL. (This will automatically place the customer on hold and the soft phone dial pad will disappear.)
 - c. Enter your assigned Lionbridge nine-digit PIN on the phone.

If you don't know your Lionbridge PIN, contact your manager. Your manager may have to request the PIN from the telephone analyst if it hasn't already been assigned.

- d. Select the language you want. (Only the approved languages for your current department may be selected.)

For any other language not prompted or for other concerns, press 0 for operator help.

- (7) When the Interpreter answers:

Introduce yourself to the interpreter following IRM 3.42.7.14.3, Initial Greeting.

Inform the interpreter you are reconnecting the customer to the line. Press the “Conf” key on the soft phone. If **Consult/Conf** shows, that means the customer has disconnected from the call.

Re-introduce yourself to the customer.

Follow disclosure guidelines in IRM 3.42.7.15, Authentication and Authorization Guidelines, speak directly to the customer and continue with the conversation.

- (8) To provide an efficient way for the IRS employees to submit feedback to OPI, they may use Form 14162, OPI Service Feedback. Submit one form per call using the submit form button in the form. Submitting this individual feedback form will give the vendor detailed information and apprise them of any issues. The feedback is sent directly to *TS M&P OPI email box.

3.42.7.14.4.1

(04-18-2018)

Interpreter’s Role

- (1) The Interpreter’s role is to help you communicate with the customer, not to advocate for the IRS or the customer. The Interpreter bridges the communication gap between you and the customer. You are in control at all times. The interpreter is present to help with communication, but you drive the conversation.
- (2) Interpreters are trained to speak in the “first person”. Please conduct the conversation as if you are communicating with an English-speaking customer, in the first person.

Example: Say: “I need you to give me your Electronic Filing Identification Number”.
Don’t say: “I need you to tell the customer to give their Electronic Filing Identification Number”.

- (3) Speak in short sentences and ask the LEP customer to do the same. Over-the-phone interpreting is done consecutively, thus the call is most effective when sentences are concise.
- (4) Pause at the end of a complete thought to allow for interpretation.
- (5) Avoid compound questions. Asking a single question at a time will help avoid misunderstandings and set a good rhythm.
- (6) Avoid using acronyms.
- (7) Be aware of possible cultural differences. Cultural differences can sometimes distort communication. Language dynamics may differ within each culture. Remind yourself that an LEP customer may have different cultural backgrounds, level of education and experiences. If you sense the LEP customer doesn’t understand, try to rephrase the question in a different manner.

3.42.7.14.5

(10-01-2023)

Transferring Calls and Interactions/Incidents

- (1) With Cisco Finesse Application, calls aren’t transferred to a **site**; they’ll be transferred to an **application**. Similarly, Interaction/Incidents aren’t transferred to a **site**; they’ll be transferred to a **Provider Group** in EHSS.
- (2) **Don’t** transfer calls using an outside line.
- (3) Customers must be verbally referred to the proper IRS toll-free number by the assistor.

3.42.7.14.5.1

(10-01-2024)

Transferring Calls

- (1) Occasionally, assistors receive phone calls from customers who need help with topics supported by different operations in EPSS. Don't transfer calls between TSO and e-help Desk toll-free lines unless one of the exceptions in (2) below applies. Instead, document the Interaction accordingly and give the customer the correct phone number:

- (866) 455-7438 TSO/FIRE toll-free number
- (866) 937-4130 ACA/FATCA/IRIS Electronic Filing toll-free number
- (866) 255-0654 e-help Desk toll-free number

- (2) Exceptions:

- If you receive a call on any phone application and it concerns the ACA Application for a TCC or ACA Information Return filing issue/question, provide the correct phone number (866-937-4130) and transfer the call to the ACA product line (1747).
- If you receive a call on any phone application and it concerns the IRIS Application for a TCC or IRIS information return filing issue/question, provide the correct phone number (866-937-4130) and transfer the call to the IRIS product line (1741).
- If you receive a FATCA Registration call in TSO, provide the correct phone number (866-255-0654) or (512-416-7750) for international customers and transfer the call to the correct e-help FATCA product line (1725).
- If you receive a FATCA Error Notification call in e-help, provide the correct phone number (866-937-4130) or (470-769-5100) for International customers and transfer the call to the correct FATCA product line (1749).

- (3) **Always probe the customer and decide if a transfer is permitted.** Don't simply transfer the call when a customer makes a request. Verify the call must be transferred.

- (4) The chart below shows e-help and TSO phone applications with corresponding transfer extensions.

- Do not transfer calls outside the hours of operation which can be found in IRM 3.42.7.2.1, Hours of Operation. Provide the customer with the hours of operation and the toll-free number to call back
- If the extension is not listed in the 'Agent Transfer List', you can direct dial by placing '41' in front of the 4-digit transfer extension.

Application Name	Application Number	Transfer Extensions
Customer Survey		5001
AP_EH_eAuth_EN	704	1704
AP_EH_eAuth_SP	705	1705
AP_EH_IMF_EN	711	1711
AP_EH_IMF_SP	712	1712
AP_EH_1041_1065_EN	713	1713
AP_EH_1041_1065_SP	714	1714

Application Name	Application Number	Transfer Extensions
AP_EH_94X_EN	715	1715
AP_EH_94X_SP	716	1716
AP_EH_1120_990_EN	717	1717
AP_EH_1120_990_SP	718	1718
AP_EH_App_EN	719	1719
AP_EH_App_SP	720	1720
AP_EH_Suit_EN	721	1721
AP_EH_Suit_SP	722	1722
AP_EH_TIN Matching_EN	723	1723
AP_EH_TIN Matching_SP	724	1724
AP_EH_FATCA_EN	725	1725
AP_EH_FATCA_SP	726	1726
AP_EH_TDS_EN	727	1727
AP_EH_TDSSP	728	1728
AP_EH_CCR_EN	729	1729
AP_EH_CCR_SP	730	1730
AP_EH_EFTPS_EN	731	1731
AP_EH_EFTPS_SP	732	1732
AP_EH_EXCISE_EN	733	1733
AP_EH_EXCISE_SP	734	1734
AP_EH_Level 2_EN	737	1737
AP ACA IRIS EN	741	1741
AP ACA IRIS SP	742	1742
AP ACA IRIS E-file EN	743	1743
AP_ACA_IR_EN	747	1747
AP_ACA_Filing Sup_EN	749	1749
AP ACA IRIS e-File SP	751	1751
AP_IRB_Info_RT_NT_EN	811	1811
AP_IRB_Elec_Filing_EN	812	1812
AP_IRB_Apps_Proc_EN	813	1813
AP_IRB_Elec_Data_L2_EN	814	1814
AP_IRB_Cust_Serv_L2_EN	815	1815
AP_IRB_Spec_Proj_EN	816	1816

Application Name	Application Number	Transfer Extensions
AP_IRB_QCS_Level2_EN	817	1817

Figure 3.42.7-17 Transfer Extensions

3.42.7.14.5.1.1
(10-01-2018)

Call Transfer Basics

- (1) Always inform the customer that you are transferring their call.
 - Transfers do not receive Queue priority.
- (2) Use the following steps **to transfer soft phone calls to another application**:
 1. Select the Transfer button (The Transfer drop-down box appears).
 2. Enter the right extension or select the extension from the drop-down menu.
 3. Select Transfer.
 4. Select the Ready button for the next call.
 - Outgoing calls can't be transferred using the above procedures. Document the case properly and transfer the case to the correct provider group.
- (3) Use the following procedures **to receive a transferred call**:
 1. Depress OUTSIDE LINE key. Receive the call.
 2. Open an Interaction/Incident.
 3. Follow existing procedures for working/closing/transferring the Interaction/Incident.

3.42.7.14.5.2
(10-01-2025)

Escalating/Transferring Interactions

- (1) Follow guidance in IRM 3.42.7.9.1 , Relate Interactions, if an open Whiteboard exists.
- (2) **Don't open an Interaction if you are transferring a call.** Note the guidelines and exceptions to this rule in the figure below. This chart shows various scenarios that illustrate EPSS call/case transfer procedures:

If ...	Then ...
The customer selected an incorrect menu prompt	<ol style="list-style-type: none"> 1. Don't open an Interaction. 2. Explain to the customer that they've selected an incorrect menu prompt. 3. Ask the customer to wait while you transfer them to the correct application. 4. Transfer the call.
The customer selected the correct menu prompt but needs further help on another application	<ol style="list-style-type: none"> 1. Open an Interaction. 2. Resolve the customer's issue for that product. 3. Explain to the customer that you've helped them as much as you are able. 4. Close the Interaction. 5. Ask the customer to wait while you transfer them to necessary application. 6. Transfer the call to the Cisco Finesse Application.

If ...	Then ...
The customer needs further help from the e-Services Level 2 Provider Group	<ol style="list-style-type: none"> 1. Open an Interaction. 2. Make sure the Interaction description follows IRM 3.42.7.6.8.1, Writing Descriptions for Level 2. 3. Inform the customer that the case has to be escalated for more technical support and someone from Level 2 will call back within two business days unless the solution states otherwise. 4. Escalate the Interaction to the e-services Technical Level 2 Provider Group. 5. Give the customer the Incident number.
The customer needs further help from a Level 2 Provider Group (other than e-services Level 2)	<ol style="list-style-type: none"> 1. Open an Interaction. 2. Make sure the Interaction description follows IRM 3.42.7.6.8.1, Writing Descriptions for Level 2. 3. Explain to the customer that you've helped them as much as you are able. 4. Tell the customer you must elevate their case to Level 2 and that someone will contact them within two business days unless the solution states otherwise. 5. Escalate the Interaction to the right Level 2 area by selecting the right Provider Group. 6. Give the customer the Incident number.
The customer calls EPSS again because they haven't heard from Level 2 (other than e-Services Level 2) within two business days	<ol style="list-style-type: none"> 1. Retrieve the Incident. 2. Document the call in the Activities section. 3. Review the Activity log. 4. If updated, give the customer the information. 5. If not updated, inform the customer that you'll research the Incident and someone will contact them. 6. Refer to your manager or lead for resolution.
The customer calls EPSS again because although they've been contacted by Level 2, their issue is still not resolved and the Incident is open.	<ol style="list-style-type: none"> 1. Retrieve the Incident. 2. Document the call in the activities section. 3. Review the Activities log. 4. If updated, give the customer the information. 5. Inform the customer that someone from Level 2 will contact them. 6. Contact (call or email) the Level 2 employee who's working the Incident and give them an update. 7. Ask the Level 2 employee to contact the customer. 8. Update the Incident in the activities section.
The customer reached you incorrectly but doesn't want to be transferred	<ol style="list-style-type: none"> 1. Open an Interaction. 2. Record the customer's problem thoroughly in the description. 3. Escalate the Interaction. 4. Assign to the right group for resolution. 5. Give the customer the Incident number.

Figure 3.42.7-18 Transferring Interactions

3.42.7.14.5.2.1

(09-11-2019)

**Interaction/Incident
Transfer Basics**

- (1) To make sure Interactions/Incidents populate in the provider group worklist, the process below **MUST** be followed when an issue needs to be assigned to another provider group to work. Take the following steps when required to transfer the **Interaction**:
 - a. Document the case enough so that the individual receiving the case has the required information.
 - b. Escalate/reassign the case.
 - c. Select the Provider Group as appropriate.
 - d. Click Next.

Your manager or lead will tell you when to assign a case to a particular individual.

- (2) To receive the case:
 1. Assign the case within two hours of receipt (this action is performed by leads or managers). If this time frame isn't met, the system will automatically escalate the problem by issuing an email to the receiving site manager.
 2. Work the case within two business days of receipt from leads or managers.
 3. Tell the customer of the resolution.
- (3) Always give the case number to the customer in the following instances:
 - The call isn't resolved and you must call the customer back or vice versa.
 - You must transfer the case to another Provider Group.

It isn't necessary to give the customer an Interaction/Incident number for general information calls or other calls resolved on first contact.

3.42.7.14.5.2.2

(10-01-2025)

**Complaints Regarding
Transferred Calls**

- (1) Use the following procedures if a complaint is received on a Interaction/ Incident that has been transferred:
 1. Document the complaint in the Assistor Update Entry field in the Activities section if the Interaction/Incident is still open.
 2. Escalate the Interaction to the receiving site manager by changing the Provider Group.

3.42.7.14.5.3

(08-24-2012)

Business Continuity

- (1) Business continuity is defined as any situation that interrupts the normal flow of business and requires a contingency plan. For example, inclement weather at one site may make it difficult for employees to report to work. EPSS resources at other sites will have to be redirected to compensate for the unexpected event. Business continuity procedures primarily impact telephone calls. Take the following steps:
 1. Try to resolve the customer's issue.
 2. Open an Interaction and document the contact.
 3. If unable to resolve the issue, escalate the Interaction to the right Provider Group.
 4. Give the customer the Incident number.

3.42.7.14.6
(10-01-2025)

**Contacting the
Customer – Outgoing
Calls**

- (2) All leads and managers must continually check their worklists during business continuance.
- (1) Although EPSS receives calls, at times outgoing calls must be made to resolve customer problems. Every effort must be made to contact the customer to successfully resolve the issue using the supplied telephone number. It is recommended that you use the following script when initiating or returning phone calls: **Hello, my name is Mr. James Beagle of the IRS e-help Desk. My ID number is 00-12345678. May I speak with (Customer Name)?** Verify that the person to whom you are speaking is the right customer, and determine that the person is authorized to receive the information using the right disclosure guidelines. See IRM 3.42.7.15, Authentication and Authorization Guidelines.
- IRM 3.42.7.5, Introduction to the E-help Support System (EHSS), requires all contacts with customers to be documented in an Interaction. This includes outgoing calls.
 - Outgoing calls can't be transferred/routed to another application. If the customer needs further help, you must create/transfer the Interaction/ Incident per IRM 3.42.7.14.5.2.1, Interaction/Incident Transfer Basics.
- (2) Occasionally, assistants can't reach the customer to obtain the required information.
- (3) **If no answer is received**, take the following steps:
1. Make two tries per business day for two days.
 2. Document each try in the description field of the Interaction/Incident.
 3. Include the date and time the try was made if it is other than the date stamp provided by the system.
 4. Include the disposition of that try (i.e., ring no answer, busy signal, unable to connect, etc.).
 5. Close the Interaction/Incident after the second unsuccessful try on the second business day.
- (4) **If an answering machine picks up**, make sure the greeting on the answering machine or voicemail refers to the customer being contacted or verify the number reached is the one the customer gave for contact purposes, before leaving a message. Take the following steps:
1. Leave the Interaction/Incident number, your name, and a telephone number so the customer can call us back.
 2. Make two tries, one per business day leaving the same message.
 3. Document the Interaction/Incident with the date and time the message was left.
 4. Close the Interaction/Incident after the second business day.
 5. Refer to IRM 3.42.7.3.1, Office Of Disclosure, for answering machine and voice mail guidelines.
 6. Products and Services Support (PSS) employees may close Incident after one try in limited instances when the response is generic in nature.
- (5) **If the customer responds after the Interaction/Incident is closed**, a new Interaction must be created. If, the case number isn't available open a new Interaction.

3.42.7.14.7
(10-01-2009)
International Calls

- (1) If you need to place an outgoing international call, contact your manager to schedule a time to make the call. The manager will open a ticket with Telecom to arrange for the call to go through during a certain time frame.

3.42.7.14.8
(01-10-2024)
Personal Safety and Calls

- (1) Although most customers who contact EPSS are congenial, there's the possibility that calls of a threatening nature may be received. If the customer is verbally abusive, whether a threat is made or not, the assistor isn't required to stay on the phone. Tell the customer you are terminating the call and then hang up. Use the right solution to document the call. For more information, see IRM 21.1.3.10, Safety and Security Overview.
- (2) If a customer makes a suicide threat over the telephone, follow the procedures in IRM 21.1.3.12, Suicide Threats.
- (3) Your work area should be kept safe and secure. For detailed information see IRM 21.1.3.10.1, Personal Safety.
- (4) If a customer makes a bomb threat over the telephone, follow the procedures in IRM 21.1.3.10.7, Bomb Threats.

3.42.7.14.9
(10-01-2022)
Contact Recording

- (1) Contact Recording is a system that records incoming toll-free telephone contacts for possible subsequent review. When a customer calls the EPSS toll-free number, the customer is notified in both English and Spanish that their call may be monitored or recorded for quality purposes.
- (2) Contact Recording is a tool that records incoming calls for required random review (performance and product). The system provides for screen-capture of 10 percent of all incoming calls. Screen-capture includes case work and any screens that appear on the assistor's workstation during the completion of that call.
- (3) Employees can review the entire conversation and if screens are available, see their on-screen actions during the feedback sessions.
- (4) If the customer indicates that they don't wish to be recorded, the assistor can disable the recording by right clicking the "Agent Initiated Monitoring" icon and selecting "Stop Monitoring" in the taskbar. You won't receive a confirmation message stating the recording has stopped. There's no need to hit "Stop Monitoring" multiple times. There's no need to select "Start Monitoring" because your next call will record automatically.
 - If you must transfer the customer, tell the customer to restate the request not to be recorded when the transfer is complete.
- (5) If the customer asks to record the call, tell the customer not to record the call. Tell the customer to request a copy of the call under the Freedom of Information Act (FOIA). All FOIA requests must be submitted in writing to:

Public Mailing Address	Internal Mailing Address (IRS use only)
IRS - GLDS Support Services Stop 93A P.O. Box 621506 Atlanta, GA 30362	IRS - GLDS Support Services 4800 Buford Hwy, Stop 93A, Chamblee, GA 30341

Figure 3.42.7-19 FOIA Mailing Address

All FOIA requests must include the date, name and identification number of the assistor, and the approximate time of the call. The requests are mailed to the scanning operation in Chamblee, Georgia.

3.42.7.15
(12-04-2024)

Authentication and Authorization Guidelines

- (1) Make sure the customer is entitled to receive any information that's requested. First, you must **authenticate** the customer.
- (2) Authentication isn't required when the assistor doesn't need to access a system to give specific account information. For example: **How do I recover my Username?**, **How do I get my password?**, **How do I apply for a TCC?** or **Do I need to submit a test file?** If, during the call, a question turns into an inquiry that needs to be answered by accessing a secure system, disclosure procedures must be followed.
- (3) **Authentication** means to prove the identity of the customer. Customers must give certain information (i.e., shared secrets) before we can release information return and tax information to them. **Authorization** means the customer has the right to the information. Refer to IRM 11.3.1, Introduction to Disclosure. The Disclosure and Privacy Knowledge Base (Disclosure section) has excellent topics on who can access tax data on the *Disclosure and Privacy Knowledge Base*. **The Disclosure Help Desk number located on the above website is for employees use only.**
- (4) To confirm the customer's information before providing any tax account information, you must research the right system (e.g., IRP Homepage, IR Application for TCC, FIRE CSR, EHSS, ESAM or IDRS). For example, the legal company name or Doing Business As (DBA) name is found on the IRS *e-file* Application.
- (5) To confirm customer's information while staffing Live Chat, the assistor will need to send a link to ID.me via the chat in eGain for personal verification. Once the customer is verified in ID.me, the assistor may proceed with authentication based on the inquiry type (e.g., ACA, e-File Application, FIRE, etc.).
- (6) Employees must use the online version of the EPSS Authentication/Authorization Job Aid for each phone call unless the call is a general inquiry that doesn't require you to give account specific information. The EPSS Authentication/Authorization Job Aid is available through SERP on the EPSS Portal and is linked within EHSS.
- (7) When you make an outgoing phone call follow the specific disclosure probes related to the product. Follow authentication and authorization guidelines to verify the person you are speaking with is authorized to receive the information. When making an outgoing call and the customer is reluctant to give you their TIN, give the customer the last four digits of their TIN (social security

number /employer identification number). Then request the customer verify the first five digits and continue with the right probes. If the customer is still reluctant, have them call the right toll-free number.

3.42.7.15.1
(10-01-2024)
**Affordable Care Act
(ACA) Authentication
and Authorization
Guidelines**

- (1) Ensure the customer is entitled to receive requested information. The customer must pass **authentication**. Also, the customer must be **authorized** to receive the information requested.
- (2) Customers requesting general information (i.e., not account specific) don't require authentication. For example: **How do I apply for a TCC?** or **Do I need to submit a test file?** If, during the call, a general question turns into an inquiry that needs to be answered by accessing a secure system, disclosure procedures must be followed.
- (3) **Authentication** means to establish the identity of the customer. Customers must verify required probes before TSO can release tax return and tax information including information return data to them. **Authorization** means the customer has the right to the information. Refer to *Governmental Liaison, Disclosure and Safeguards*, and *Disclosure and Privacy Knowledge Base*.
- (4) Research the correct system to authenticate the customer. (e.g., ACA Application for TCC, AMC, or IDRS).
- (5) Assistors must use the online version of the EPSS Authentication/Authorization Job Aid for each phone call unless the call is a general inquiry that doesn't require you to provide account specific information. The *EPSS Authentication/Authorization Job Aid* is available on *SERP/EPSS Portal* and linked within EHSS.

3.42.7.15.1.1
(01-10-2024)
**ACA Assurance Testing
System (AATS) Including
Communication Testing
Authentication/
Authorization**

- (1) Customers may call with inquiries on AATS and Communication testing. Obtain and verify the following:
 - TCC or TIN (EIN or SSN).
 - Legal name or Doing Business As name if applicable.
 - Customer's association with the business. The customer must be associated with the company in some capacity.
- (2) You **must** ask two more authentication probes when the legal name or Doing Business As name the caller provides differs from our records. Refer to IRM 3.42.7.15.13, Additional Authentication

3.42.7.15.1.2
(01-10-2024)
**ACA Production
Authentication/
Authorization**

- (1) When providing general information (no access to EUP or AMC), authentication/authorization isn't required.
- (2) For inquiries on transmission status (Accepted, Rejected, Accepted with Errors, Processing, and Partially Accepted) or any information contained in the Acknowledgement (e.g., error code for a specific record ID), authenticate the transmitter/issuer by obtaining and verifying the following about the transmitter/issuer:
 - TCC or EIN (transmitter/issuer).
 - Legal Name or Doing Business As (DBA) name if applicable.
 - Establish the customer's association with the company. The customer must be associated with the company in some capacity.

- (3) If you are providing data from Forms 1094 / 1095-B and Forms 1094 / 1095-C, (e.g., Line 5 is blank on your record or Line 5 says Kim Doe, etc.), you must obtain and verify information from the Form 1094 submission or Form 1095 records in addition to the probes above. Obtain and verify the following:
 - TIN (EIN or SSN on Form 1094 or Form 1095 in question)
 - Name (Employer or Employee on Form 1094 or Form 1095 in question)
- (4) Use the following systems to verify the Authentication/Authorization probes obtained:
 - Employee User Portal (EUP) ACA Application
 - AIR Management Console (AMC)

3.42.7.15.1.3

(01-10-2024)

**ACA Transmitter Control
Code (TCC) Inquiry
Authentication/
Authorization**

- (1) All Software Developers, transmitters and issuers who file or create software for the electronic filing of ACA Information Returns must have an ACA Transmitter Control Code (TCC) to file ACA Information Returns. Customers may call regarding inquiries on an ACA TCC including:
 - TIN Mismatch Problems
 - Status of a TCC
 - Forgotten TCC
- (2) Responsible Officials (RO), Authorized Delegates (AD) and Contacts must create an online account. The RO must complete the ACA Application for TCC. Authenticate the caller by obtaining and verifying the required probes located at *EPSS Authentication and Authorization (AA) Job Aid / Secure Access Digital Identity*.
- (3) Authenticate the customer by obtaining a satisfactory response to the following required probes and verifying the customers response to the probes.
 - TCC or TIN (EIN or SSN).
 - Legal Name or Doing Business As name, if applicable.
 - Responsible Official or Contact listed on the application.
 - You must ask two more authentication probes when the company name the customer provides differs from our records. Refer to IRM 3.42.7.15.13, Additional Authentication.
- (4) If the caller isn't the Responsible Official, Authorized Delegate or Contact, authenticate the caller following IRM 3.42.7.15.11.3, Account Information Authentication/Authorization, or IRM 3.42.7.15.12, Third-Party Authorization.
- (5) If there is no ACA Application on file, authenticate the caller (Responsible Official, Authorized Delegate, Contact, or authorized person per business entity) before disclosing there is no ACA application on file. Refer to IRM 3.42.7.15.11.3, Account Information Authentication/Authorization, for the required individual or business probes.

3.42.7.15.2

(01-10-2024)

**e-file Authentication/
Authorization**

- (1) The **required authentication** probes for e-file are:
 - EFIN, ETIN, TIN (SSN or EIN)
 - Legal Company Name, or Doing Business As (DBA), if applicable
- (2) Don't authenticate the Company or DBA names using EHSS. Access ESAM or EUP and verify the Company or DBA name from the e-file application.

Reminder: For case documentation purposes, ask the customer's name. If the customer's name isn't shown in EHSS, or e-file application, but they give the EFIN, ETIN, TIN and the Company name, add the customer's name to the Description field.

- (3) Before providing data from the customer's transmitted return, be sure the EFIN above is in the transmitted return. Obtain the following information from the ERO/ISP/Transmitter:

Reminder: Use IDRS, MeF, and or other proper systems to verify the items listed.

IMF	BMF
Customer's Name (including spouse if applicable)	Customer's Name
Customer's TIN	Customer's TIN
DOB (Form 4868 excluded)	Address
Refund Amount, if any (Form 4868 excluded)	Filing Year (i.e., calendar or fiscal year)
Status/Rcvd Date	Accepted/Rejected Date
Submission ID	

Figure 3.42.7-20 IMF and BMF Authentication Probes

- (4) If the customer is unable to match one of the items from the transmitted return (other than the customer's name and the customer's TIN - these must always match except when the note below applies), you **must** ask the customer to verify two more items from the transmitted return (i.e., AGI, Earned Income Tax (EIC) amount, number of W-2's, etc.).
- (5) When the customer(s) name is truncated, you may accept the name given by the customer when it is like the name on the transmitted return. Two more probes may be obtained if you are uncertain about the identity of the customer.
- (6) IRS employees must use caution not to disclose return information except to the customer or to a person whom the customer authorized to receive that information by Form 2848, Power of Attorney; Form 8821, Tax Information Authorization; Form 8453, U.S. Income Tax Declaration for an IRS *e-file* Return (Tax Year 2006 and prior) or Form 8879, IRS *e-file* Signature Authorization. Under the disclosure authority granted on the Form 8453, Form 8879 or equivalent display of text, the IRS employees are permitted to discuss the following with the Authorized IRS *e-file* Providers:
- An acknowledgement of receipt or reason for rejection of the transmission,
 - The reason for any delay in the processing of the return or the refund, and
 - The date of any refund.

Caution: Disclosures of return information must be limited to the authority granted to the third-party by the customer. The Form 8453 and Form 8879 give different authority than may be given under the check box

authority, or oral authority, or that which is granted with filing of a Form 2848 and Form 8821 and then recorded on the CAF. Be sure that you've checked to see what authority has been granted before releasing information to a third-party. See IRM 3.42.5.2.2, Disclosure, and IRM 21.1.3, Operational Guidelines Overview.

- (7) By putting a firm name on the Form 8879, IRS e-file Signature Authorization, the customer is authorizing anyone who works for that firm to contact us about the matters outlined on the form. Therefore, you may discuss acknowledgments, transmissions, and rejects with an ERO or their designee after you have completed proper authentication procedures.
- (8) To authenticate a SPEC employee, ask for their SEID and confirm it against the *IRS Discovery Directory* utilizing the right Area Map from the *Organizational & Program Information page*. The probes are:
 - What is your Name?
 - What is your SEID?
 - In which Territory or Area are you located?
- (9) Individuals at entities such as VITA Sites, Tax Counseling for the Elderly (TCE), and military bases or SPEC employees responsible for these entities can discuss generalities about acknowledgments, transmissions, and rejects, but not an individual customer's information without proper authorization.

3.42.7.15.3
(10-01-2025)
**e-file Application
Authentication/
Authorization**

- (1) The **required authentication** probes for e-file application are:
 - Name
 - EFIN, ETIN, TIN (SSN or EIN)
 - Legal Company Name or Doing Business As (DBA), if applicable (Legal Company name or DBA must match the legal business name listed on the e-file application)
- (2) If the customer is inquiring about their e-file application and there's **no** e-file application on file, you must authenticate the customer as an Individual or Business before disclosing e-file application information (no application on file). See IRM 3.42.7.15.8, SAM, EFTPS and Business Online e-file (e.g., Large Taxpayers) Authentication/Authorization, for the required individual or business probes. If the individual probes were already obtained and verified, it isn't necessary to obtain the above probes.
- (3) You must ask **two more authentication probes** when the company name the customer gives differs from our records.
 - Verify the information given in response to the probes by researching ESAM, IDRS or EHSS. If the customer's name doesn't appear on the e-file application Summary Screen in ESAM, remember to check the Authorized User screen.
- (4) The required authentication probes for a reporting agent are the same as the e-file application, however, you are addressing the Reporting Agents information.
 - Reporting Agent Name
 - Reporting Agent EFIN, ETIN, TIN (SSN or EIN)
 - Reporting Agent Company Name, if applicable

- a. The Reporting Agent company's address can be used for more authentication (for example, if the company name the customer gives differs from our records).
 - b. Verify the information given in response to the probes by researching EHSS, ESAM, or IDRS. If the customer's name doesn't appear on the e-file application Summary Screen in ESAM, remember to check the Authorized User screen.
 - Verify the customer has the right e-file Role (Principal, Responsible Official or Delegated User if authorities are granted).
- (5) To authenticate a SPEC employee, ask for their SEID and confirm it against the *IRS Discovery Directory* utilizing the right Area Map from the SPEC Organizational & Program Information page at *Organizational & Program Information (sharepoint.com)*. The probes are:
- What is your Name?
 - What is your SEID?
 - In which Territory or Area are you located?
- (6) Authorized IRS e-file Providers hold important roles in taking part in the IRS *e-file*. A listing of those roles is shown below. An **authorization** matrix for e-file and e-file application follows and shows the authorizations for the various roles for some **Problem Types**. See Publication 3112, IRS e-file Application and Participation, for more information on the IRS *e-file* Application process.
- **Principals** – Generally, the Principal for a business or organization includes the following:

Principal	Explanation
Sole Proprietorship	The sole proprietor or owner is the Principal for a sole proprietorship.
Partnership	Each partner who has a five percent or more interest in the partnership is a Principal. If no partner has at least a five percent or more interest in the partnership, the Principal is an individual authorized to act for the partnership in legal and/or tax matters. At least one such individual must be listed on the application.
Corporation	The President, Vice-President, Secretary, and Treasurer are each a Principal of the corporation.
Other Business Structure	<p>The Principal for an entity that isn't a sole proprietorship, partnership, or corporation is an individual authorized to act for the entity in legal and/or tax matters. At least one such individual must be listed on the application.</p> <ul style="list-style-type: none"> • Firms that have selected or will be selecting only Not For Profit or Covered Entity service type DO NOT NEED to add the Principal or Principal Consent role.

Figure 3.42.7-21 Principals

- **Responsible Officials** – A Responsible Official is an individual with authority over the Provider's IRS *e-file* operation at a location, is the first point of contact with the IRS, and has authority to sign the revised IRS e-file Applications. A Responsible Official makes sure the Provider adheres to the provisions of the revenue procedure as well as all publications and notices governing the IRS *e-file*. The Responsible Official may oversee the IRS *e-file* operations at one or more offices, but must fulfill identified responsibilities for each of the offices. If one individual can't fulfill these responsibilities, other Responsible Officials may be identified. To add or change Responsible Officials, a Provider must revise its IRS *e-file* Application.
 - **Delegated Users** – A Delegated User is an individual within a firm/organization, other than a Principal, Principal Consent or Responsible Official, who's authorized to use one or more of the e-Services products. A Principal, Principal Consent or Responsible Official with authority to add, delete, and change Principal can assign authority to a Delegated User. A Delegated User must be an employee, partner, or other member of the firm/organization or have a business relationship with the firm/organization.
 - Each Delegated User needs to be on only one IRS **e-file** Application. It isn't necessary for a Delegated User to be on more than one IRS **e-file** Application to access e-Services products. Each Delegated User affiliated with different firms (identified by different TINs) and authorized to view and make changes to an e-file application, must be on the specific IRS **e-file** Application to review and make changes to the application. Large firms with multiple Delegated Users on a single IRS **e-file** Application must limit Delegated Users to 100.
 - **Principal Consent**– A Principal or Responsible Official, with authority to "Add, Delete and Change Principal", can assign the role of Principal Consent to an individual. This role gives the designated individual the same e-file application authorities as a Principal. (see Figure 3.42.7-22 Principals)
- (7) A Principal or Responsible Official may authorize an individual to do the following:
- View Application information
 - Update Application Information
 - Sign and submit revised Applications
 - Add, delete and change Principals
 - Add, delete and change Responsible Officials
 - View software package information
 - Serve as Transmitter Role
 - Serve as MeF System Enroller
 - Access e-Services incentive product: TDS
- (8) The e-file application also includes a Primary and Alternate Contacts section. These contacts may be persons distinct from the Principals and Responsible Officials, or they can be the same. Contacts must be available daily for contact from the IRS for general questions during testing and the processing year. Contacts won't have access to private information that's only available to Prin-

cipals and Responsible Officials. A Primary Contact is required for the application. Alternate Contacts aren't required, but can be specified. It is important for a Principal or Responsible Official to change or delete Contacts when the Contacts are no longer with the firm or their position within the firm no longer warrants being a Contact.

- (9) **Key Persons** – Large firms with multi-layered management that aren't sole proprietorships include only Principals and Key Persons who participate substantially with control over the firm's electronic filing operations as Principals on the IRS *e-file* Applications. "Participate substantially" means participation that's extensive and substantive, and not peripheral, clerical or ministerial.
- (10) Use the matrix below to determine what authorizations follow the roles for the Principal/Principal Consent, Responsible Official, Delegated User, and Contacts for the Problem Types shown. An **X** means the role is authorized; **No** means they aren't authorized.

Problem Type	Principal / Principal Consent	Responsible Official	Delegated User *See (9)	Contact/Alternate
Suitability (Passed) *See (10)	X	X	No	No
Suitability (Failed) *See (10)	X	X	No	No
Status of Application *See (10)	X	X	X	X
EFIN Status *See (10)	X	X	X	X
Application Changes	X	X	X	No Exception: SPEC employees can start application changes.

Figure 3.42.7-22 Authorization Matrix for e-file Application

- (11) The Delegated User must have at least one of the following authorities to discuss application status and make application changes. They can discuss signature issues if they have authorities to add, delete, and change Principals and Responsible Officials.
- Update Application
 - Sign and Submit Revised Applications
 - Add, Delete and Change Principals
 - Add, Delete and Change Responsible Officials

- (12) The following authorization rules are related to all customers:
- The Principal, Principal Consent, Responsible Official, Delegated User (if they've been granted the authority), and the Contact can discuss the company's EFIN status, but not the status of other individuals.
 - The Principal and Responsible Official can discuss their own suitability, fingerprint or credentials but not the suitability, fingerprints or credentials of someone else. If the customer is the individual with the suitability, fingerprint or credential issues, you may discuss the matter in detail, but only after more authentication. See the Authentication Matrix for SAM, EFTPS and Business Online Filers in IRM 3.42.7.15.8, SAM, EFTPS and Business Online e-file (e.g., Large Taxpayers) Authentication/Authorization, and use the Authentication Matrix for SAM and EFTPS and Business Online Filers, **Individual** row.
 - The Contact/Alternate Contact and Delegated User can't discuss an individual's suitability.
- (13) Encourage all customers to make application changes through e-Services.

3.42.7.15.3.1
(01-10-2024)
**Waiver Request (Form
8944) Authentication/
Authorization**

- Waiver requests are based on Preparer Tax Identification Number (PTINs) which are assigned to an individual. If the customer is inquiring about the status/or information on their waiver request you must authenticate the customer as an individual.
- The required authentication probes for a waiver request are:
 - SSN/ITIN
 - Name (s) as reported on their Individual Income Tax Return
 - Address
 - Filing Status
 - DOB
- If the customer is unable to match one of the items above (other than the customer's name and the customer's TIN - these must always match), you must ask the customer to verify **two more items** from their return (i.e., AGI, number of W-2, SE tax, refund amount etc.).
- If a business entity (firm) calls about the status of a waiver for a tax return preparer in their firm, inform the customer the tax return preparer (individual) who signed Form 8944, Preparer e-file Hardship Waiver Request, is the only person that can receive information about the status of the form.
- If a Foreign Filer doesn't have an SSN/ITIN and is looking for the status of their waiver, use the Preparer Waiver Request (PWR) Database from the Quick Links on the EPSS Research Portal to authenticate the customer by asking and verifying the following probes:
 - PTIN
 - Preparer Name (Individual)
 - Address

3.42.7.15.4
(01-10-2024)
**Filing Information
Returns Electronically
(FIRE)**

- (1) Ensure the customer is entitled to receive requested information. You must authenticate the customer before providing secured account information. Also, the customer must be authorized to receive the information requested.
- (2) Customers requesting general information (i.e., not account specific) don't require authentication. For example, a customer could ask: **How do I apply for a TCC?** or, **Do I need to submit a test file?** If, during the call, a general question turns into an inquiry that needs to be answered by accessing a secure system, disclosure procedures must be followed.
- (3) Authentication means to establish the identity of the customer. Customers must verify required probes before TSO can release tax return and tax information including information return data to them. Authorization means the customer has the right to the information. Refer to IRM 11.3.1, Introduction to Disclosure. More information can be found on the *Disclosure and Privacy Knowledge Base - Home*.
- (4) Research the proper system to authenticate the customer (e.g., IRP Homepage, IR Application for TCC, FIRE CSR, or Integrated Data Retrieval System (IDRS)).
- (5) Assistors must use the online version of the EPSS Authentication/Authorization Job Aid for each phone call unless the call is a general inquiry that doesn't require you to provide account specific information. The *EPSS Authentication/Authorization Job Aid* is available on *SERP/EPSS Portal* and linked within EHSS.

3.42.7.15.4.1
(01-10-2024)
**FIRE Account Password,
Secret Phrase, and
Personal Identification
Number (PIN) - Problem
Resolution and Reset
Authentication/
Authorization**

- (1) The required **authentication/authorization** probes for an inquiry relating to a FIRE password, secret phrase, and PIN problem resolution and reset are listed below.
 - FIRE User ID
 - Business Name
 - Business Address
 - User ID Contact Name

Obtain and verify the probes using the FIRE CSR Transmitter Record Search.

 - As of January 1, 2022, the User ID criteria requires a minimum of eight and maximum of 25 alpha numeric characters with no special characters and no spaces. The first time the customer logs on they will be prompted to update their User ID if it doesn't meet the criteria.
- (2) Use the Transmitter Record Search with one or more of the following:
 - FIRE User ID
 - TCC
 - EIN
 - User ID Contact Phone
 - User ID Email Address
- (3) A search using the FIRE User ID will provide a list of all **like** FIRE User IDs. The Transmitter Record Search Results will provide a list of all like FIRE User IDs along with the following information for each item listed:
 - User ID Contact Name
 - User ID Email

- User ID Phone
- TIN
- TCC

- (4) The FIRE User can be the Responsible Official that signed the application for TCC or they may be an individual authorized by the RO to submit information returns electronically/check file statuses on behalf of the business.
- (5) A search using the User ID Email or User ID Phone will provide more targeted results. You must then determine the correct record by using the information provided in the Transmitter Record Search Results.
- (6) A search using the EIN and/or TCC will provide a list all related FIRE Accounts. You must then determine the correct record by using the information provided in the Transmitter Record Search Results.
 - You must obtain the User ID and company name from the customer and verify the information provided is an exact match with the account information from FIRE CSR Transmitter Record screen. If the customer is unable to verify the address or contact name, you must obtain and verify two more probes from FIRE CSR Transmitter Record screen.
- (7) If the required probes can't be obtained and verified, advise the caller to create a new FIRE Account.

3.42.7.15.4.2
(10-01-2025)
**FIRE Account User
Identification (ID)
Problems
Authentication/
Authorization**

- (1) The required **authentication/authorization** probes for User ID problems are listed below. Obtain and verify the probes using the FIRE CSR Transmitter Record screen.
 - FIRE User ID (if known)
 - User ID Contact Name
 - User ID email address
- (2) You must obtain the EIN or User ID and business name from the customer and verify the information provided is an exact match with the account information from the FIRE CSR Transmitter Record screen. If the customer is unable to verify the address or contact name, you must obtain and verify two more probes from the FIRE CSR Transmitter Record screen.
- (3) If the required probes can't be obtained and verified, advise the caller to create a new FIRE Account.

3.42.7.15.4.3
(01-10-2024)
**FIRE File Transmission
Information
Authentication/
Authorization**

- (1) The required **authentication/authorization** probes for viewing files on the 3.4 mainframe and providing file transmission information including status of a file, reason for a file rejecting, error conditions, and making a good file bad are listed below. Obtain and verify the probes listed below:
 - EIN
 - TCC
 - Business Name
 - Customer's position with the company. For accounts using a TCC issued after September 26, 2021, this information can be found on the IR Application for TCC.
- (2) You must obtain the EIN and business name from the customer and verify the information provided is an exact match with the Transmitter Record screen

account information. If you need to look at a file and provide specific field information, refer to IRM 3.42.7.15.11.3, Account Information Authentication/Authorization, or IRM 3.42.7.15.12, Third-Party Authorization.

3.42.7.15.4.4
(01-10-2024)

FIRE Transmitter Control Code (TCC) Inquiries Authentication/Authorization

- (1) FIRE CSR Transmitter Record screen has an ESAM indicator and an ESAM status field. If these fields are not populated, that indicates a TCC was issued prior to September 26, 2021. Follow the guidelines below to perform authentication/authorization for the following TCC (issued prior to September 26, 2021) inquiries:
 - TCC, TIN Mismatch, and Legal Business/Company Name
 - TCC Letters
 - Forgotten TCC (legacy TCC only - A TCC issued prior to September 26, 2021)
- (2) Verify the customer is able to perform authentication for one of the following roles:
 - RO, AD, or Contact listed on the IR Application for TCC or RO Name listed on FIRE CSR Transmitter Record screen and is the Contact Name from Form 4419. Obtain and verify probes listed in (3) below.
 - Authorized role per entity type. Refer to IRM 3.42.7.15.11.3, Account Information Authentication/Authorization.
 - Authorized Third Party. Refer to IRM 3.42.7.15.12.1, Third-Party Authentication - Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization.
 - Oral Disclosure Consent. Refer to IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821).
- (3) If the customer is the Responsible Official shown on the Transmitter Record screen, obtain and verify the required **authentication/authorization** probes listed below using IR Application for TCC, FIRE CSR Transmitter Record, IRP Homepage, or CC INOLE:
 - EIN **or** TCC
 - Business Name (Refer to Note below.)
 - Business Address
- (4) You must obtain the EIN or TCC and business name from the customer and verify the information provided is an exact match on one of the following locations: IR Application for TCC, FIRE CSR Transmitter Record, IRP Homepage, or CC INOLE. If the customer is unable to verify the address, you must obtain and verify two more probes to satisfy high risk authentication. Refer to IRM 3.42.7.15.13, Additional Authentication.

3.42.7.15.5
(10-01-2025)

Foreign Account Tax Compliance Act (FATCA) Online Registration System Authentication/Authorization

- (1) Assistors may receive calls/emails from a Responsible Officer (RO), Point of Contact (POC) or Power of Attorney (POA) about their FATCA ID, and registration questions which includes inquiries of Renewal of the Foreign Financial Institution (FFI) agreement and Certification process.
- (2) The information must match with the information input by the RO or POC in the FATCA Online Registration System. You are verifying the RO or POC information based on the FATCA Online Registration System.
 - You will use the FATCA Employee User Portal to verify the items listed.

(3) The required authentication probes are:

- Financial institution legal name
- Name of the RO, POC inquiring
- FATCA Role - RO, POC
- RO or POC email address

(4) FATCA Roles are defined below:

- A RO is an individual appointed by the FFI in the FATCA Online Registration System.
- A POC is an individual in the FATCA Online Registration System that the RO choose to receive FATCA information and take other FATCA-related actions on behalf of the FFI.

3.42.7.15.6
(01-10-2024)
**FATCA Qualified
Intermediary (QI),
Withholding Foreign
Partnership (WP), and
Withholding Foreign
Trust (WT)
Authentication/
Authorization**

- (1) The Qualified Intermediary (QI)/ Withholding Foreign Partnership (WP)/ Withholding Foreign Trust (WT) Application Online System (referred to as QI/ WP/WT system), is a secure web-based platform that enables users to apply to become a QI, WP, or WT, renew or end an existing QI, WP, or WT agreement, and manage their QI, WP, or WT information.
- (2) Majority of inquiries can be addressed by providing general information. However, there may be times when the response will require FATCA QI System account information (e.g., Who is the POA listed on the account?).
- (3) The required authentication probes for providing help with account information located in the FATCA QI System are:
 - Entity Legal Name
 - Name of Responsible Officer (RO), Contact Person (CP) or Power(s) of Attorney (POA) inquiring
 - Their role (RO, CP or POA)
 - Their email address (RO, CP or POA)
 - Their business phone (RO, CP or POA)
- (4) If the customer is unable to match one of the items above including Entity Legal Name, the Entity ID may be asked as another probe.

3.42.7.15.7
(01-10-2024)
**Information Returns
Intake System (IRIS)
Authentication/
Authorization Guidelines**

- (1) Ensure the customer is entitled to receive requested information. The customer must pass **authentication**. Also, the customer must be **authorized** to receive the information requested.
 - Customers requesting general information (i.e., not account specific) don't require authentication. For example: **How do I apply for a TCC?** or **Do I need to submit a test file?** If, during the call, a general question turns into an inquiry that needs to be answered by accessing a secure system, disclosure procedures must be followed.
- (2) **Authentication** means to establish the identity of the customer. Customers must verify required probes before TSO can release tax return and tax information including information return data to them. **Authorization** means the customer has the right to the information. Refer to *Governmental Liaison, Disclosure and Safeguards*, and *Disclosure and Privacy Knowledge Base*, for more information.

- (3) Research the proper system to authenticate the customer. (e.g., IR Mod CSR Portal, IRIS Application for TCC, or IDRS).
- (4) Assistors must use the online version of the EPSS Authentication/Authorization Job Aid for each phone call unless the call is a general inquiry that doesn't require you to provide account specific information. The *EPSS Authentication/Authorization Job Aid* is available on *SERP/EPSS Portal* and linked within EHSS.

3.42.7.15.7.1
(01-10-2024)

IRIS Assurance Testing System (ATS) Including Communication Testing Authentication/Authorization

- (1) Customers may call with inquiries on ATS and Communication testing. Obtain and verify the following:
 - TCC or EIN
 - Legal name or Doing Business As name if applicable
 - Customer's association with the business. The customer must be associated with the company in some capacity
- (2) You must ask two more authentication probes when the legal name or Doing Business As name the customer provides differs from our records. Refer to IRM 3.42.7.15.13, Additional Authentication.

3.42.7.15.7.2
(01-10-2024)

IRIS Production Authentication/Authorization

- (1) For inquiries on transmission status (Accepted, Rejected, Accepted with Errors, Processing, and Partially Accepted) or any information contained in the Acknowledgement (e.g., error code for a specific record ID), authenticate the transmitter/issuer by obtaining and verifying the following about the transmitter/issuer:
 - TCC or EIN (transmitter/issuer).
 - Legal Name or Doing Business As (DBA) name if applicable.
 - Establish the customer's association with the company. The customer must be associated with the company in some capacity.
- (2) If you are providing data from specific filed information within a transmission (e.g., Line 5 is blank on your record or Line 5 says Kim Doe, etc.), you must obtain and verify information from the information return in addition to the probes above. Obtain and verify the following:
 - TIN (EIN or SSN on information return in question)
 - Name (Issuer or recipient on the information return in question)
- (3) Use the following systems to verify the Authentication/Authorization probes obtained:
 - Employee User Portal (EUP) IRIS Application
 - IR Mod CSR Portal

3.42.7.15.7.3
(01-10-2024)

IRIS Transmitter Control Code (TCC) Inquiry Authentication/Authorization

- (1) Customers may call about inquiries on an IRIS TCC including:
 - Status of a TCC
 - Status of a Software ID
 - Forgotten TCC
- (2) Verify the customer is one of the following:
 - RO, AD, or Contact listed on the IRIS Application for TCC

- Authorized role per entity type. Refer to IRM 3.42.7.15.11.3, Account Information Authentication/Authorization
 - Authorized Third Party. Refer to IRM 3.42.7.15.12.1, Third-Party Authentication - Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization
 - Oral Disclosure Consent. Refer to IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821)
- (3) If the customer is authorized per (2) above, obtain and verify the following information from the IRIS Application or IDRS:
- TCC or EIN
 - Legal Name or Doing Business As Name
- (4) You must verify the information provided is an exact match on the IRIS Application. If there is no IRIS Application found, you must authenticate the customer as an authorized role per entity type before disclosing there is no application on file. Refer to IRM 3.42.7.15.11.3, Account Information Authentication/Authorization.

3.42.7.15.8
(10-22-2024)

**SAM, EFTPS, BTA and
Business Online e-file
(e.g., Large Taxpayers)
Authentication/
Authorization**

- (1) Follow the authentication probes per Figure 3.42.7-20 and Figure 3.42.7-21 before helping the customer. If the customer is an authorized third-party, see IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. The figures below offer quick reference guides. IRM 11.3.2, Disclosure to Persons with a Material Interest, and IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e), give complete guidance on who's authorized to receive data by entity type.
- (2) Use the figure below to authenticate the identity of EFTPS, SAM, and BTA customers. Boxes marked with an X are required authentication probes.

Entity	Filing Requirement	Position/ Relationship	TIN (SSN, EIN, ITIN)	Name as reported on their tax return	Address	Filing Status	DOB
Individual	1040	Self	X	X	X	X	X
Spouse	1040	Spouse on joint only	X	X	X	X	X
Sole Proprietor	1040 with Schedule C and/or 941	Self (identified as first name on first name line)	X	X	X		
Single Member LLC	1040 with Schedule C and/or 941	Self (listed as single member)	X	X	X		
Partnership	1065	Partner	X	X	X		
LLC treated as a Partnership	1065	Partner/ Member	X	X	X		
Corporation	1120	Officer that can legally bind	X	X	X		

Entity	Filing Requirement	Position/ Relationship	TIN (SSN, EIN, ITIN)	Name as reported on their tax return	Address	Filing Status	DOB
LLC treated as a Corporation	1120	Officer/ member that can legally bind	X	X	X		
Exempt/ Church	990 and 941 only	Officer/legally authorized	X	X	X		
Government	941 only	Officer/legally authorized	X	X	X		
Trust	1041	Trustee	X	X	X		

Figure 3.42.7-23 Authentication Matrix for SAM, EFTPS and Business Online Filers

- (3) If, the customer is unable to match one of the items above (other than the customer's name and TIN - these must always match), you must use IDRS command code IRPTR to ask the customer two more authentication probes from the customer's return or account. See Figure 3.42.7-32 below. **If a call is received about a name verification for an EFTPS or SAM product the customer's name doesn't have to be an exact match, but all other probes must be obtained.**
- (4) Follow the authentication probes in paragraph two for Online Filers calling about their 10-digit PIN. Use the MeF 94x On-Line Signature PIN Registration to verify the customer is an Authorized Signer (MeF) or contact (Legacy) for the 94x On-Line Signature PIN registration. See IRM 3.42.4.11.4.1, Form 94x On-Line Signature PIN Registration Application — Processing Procedures.
- (5) For Form 1041 authentication, the trustee may receive return and return information. If the trustee is a bank, an employee of the trust department in the bank is authorized to receive return and return information. See IRC 6103 (e)(1)(F) for more information. To authenticate the customer is an employee in the bank's trust department:
 - Ask the customer if they're an employee of the institution's trust department.
 - Verify information about the Trust they're calling about as shown in the Matrix: Trust EIN, Trust Name, Trust Address, Matter at issue (rejected return or EFTPS validation).
 - Secure the name, title, and contact number for that employee (annotate this in the case).

*Additional Customer Authentication (+2 add)
Spouse's Date of Birth (DOB)/TIN
Children's DOB
Income or tax due on return
Employer on W-2(s)

*Additional Customer Authentication (+2 add)
Financial institution on Form 1099
Number of exemptions
Fiscal Year Month (Business)
Entity Creation Date (Business)
Filing Requirements (Business)
Any other verifiable items from the return/account

Figure 3.42.7-24 Additional Items (+2 add)

3.42.7.15.9

(10-01-2025)

**Secure Access Digital
Identity (SADI)
Authentication/
Authorization**

- (1) Authentication is required for requests to restrict or unrestrict a SADI account.
- (2) The required authentication probes for restricting a SADI account in the SADI Admin Console are:
 - Name as it appears on the *CP 303*, Your Secure Access Acknowledgement Notice
 - Address as it appears on the *CP 303*, Your Secure Access Acknowledgement Notice
- (3) If the customer is unwilling to provide an SSN / ITIN to authenticate using the SADI Admin Console, assistors must access IDRS command codes NAMES to retrieve the SSN/ITIN to authenticate the above.
- (4) If the assistor is unable to verify the address as it appears on the CP303, or for any other inquiries, complete the required authentication probes below by accessing command code INOLES:
 - SSN / TIN
 - Name as it appears on the return (including spouse if applicable)
 - Address
 - Filing Status
 - Date of Birth (DOB)
- (5) If the customer requests their account be unrestricted, you must conduct high-risk authentication (HRA). You must follow guidance in IRM 3.42.7.15.8, SAM, EFTPS and Business Online e-file (e.g., Large Taxpayers) Authentication/Authorization, for individuals. The required authentication probes are:
 - SSN/TIN
 - Name as it appears on the return (including spouse if applicable)
 - Address
 - Filing Status
 - Date of Birth (DOB)
 - Two more items from the customer's return or account.
- (6) Assistor's must use IDRS command code IRPTR to complete high-risk authentication. If no information is available in IRPTR, verify two more items from the customers return or account.
- (7) Use the Additional Authentication chart below when verifying two or more other items from the customer's return or account.

Additional Authentication Probes
Spouse's TIN or date of birth
Child's/children's date(s) of birth
Amount of income reported on the last return or tax due on return
Employers shown on customer's Forms W-2, Wage and Tax Statement
Financial institutions from customer's Forms 1099-INT, Interest Income or Forms 1099-DIV, Dividends and Distributions
Number of exemptions claimed on last return or on return in question
Any other verifiable items from the return/account

Figure 3.42.7-25 Additional Authentication Probes

3.42.7.15.10
(01-10-2024)
**TDS and TIN Matching
(e-Services)
Authentication/
Authorization**

- (1) The **required authentication** probes for TDS and TIN Matching (e-Services) are:
 - Name
 - EFIN, ETIN, TIN (SSN or EIN)
 - Legal Company Name or Doing Business As (DBA)
- (2) If the customer is unable to give their Legal Company Name or Doing Business As (DBA), you must obtain and verify the individual probes. If the individual probes were already obtained and verified, it isn't necessary to obtain the above probes.
 - Information obtained must be validated with the IRS records before going further.
- (3) For a customer who hasn't completed their Registration, you are validating the individual because the Individual will own the products, not the firm.
- (4) For TDS, you are authenticating the individual user of these products as a Principal, Responsible Official, or Delegated User with the proper authorities.
- (5) If through research, you determine the customer is registered you may ask the required probes in (1) or validate the customer as an individual.
- (6) See the matrix below for **authorization** for the TIN Matching and TDS State Users **Products/Problem Types**.

Products / Problem Types	Principal	Responsible Official	Delegated Users	Authorized Agent
TIN Matching / Application [see (4) and (5) below]	X	X	No	No
TIN Matching / Locked Out	X	X	X	X

Products / Problem Types	Principal	Responsible Official	Delegated Users	Authorized Agent
TDS Delegated User with Authority	X	X	X	N/A
TDS State Users	X	N/A	X	N/A
• Didn't receive TDS information	X	N/A	X	N/A
• No links, having difficulty using TDS, and other technical problems	X	N/A	X	N/A
• Any other problems [See (7)]	No	No	No	N/A

Figure 3.42.7-26 E-Services (other than e-file Application) Authorization Matrix

- (7) **TIN Matching** – A firm may appoint Authorized Users (individuals who are authorized to perform TIN Matching in e-Services). A role must be selected for each one:
- Principal – A sole proprietor, member of a partnership, or a corporate officer such as President, Vice-President, Secretary, or Treasurer. Principals are the individuals within the firm held legally responsible by the IRS for the activities of the firm.
 - Responsible Official – Someone appointed by a Principal to perform all the TIN Matching duties of a Principal, including changing a TIN Matching application.
 - Delegated User – An individual in the firm who has been authorized to perform TIN Matching.
 - Authorized Agent – An individual in the firm or another firm who has been authorized to perform TIN Matching on clients of the payer.
- (8) TIN Matching users must be a payer of income reported on Form 1099-B, Form 1099-DIV, Form 1099-G (box 6 and 7 only), Form 1099-INT, Form 1099-K, Form 1099-MISC, Form 1099-NEC, Form 1099-OID or Form 1099-PATR. The payer must have filed an annual information return reporting income subject to Back-up Withholding paid on the previously mentioned forms in one of the past two tax years.
- (9) **TDS State Users** – TDS functional roles include:
- Principal – A state user who's responsible for keeping the state's TDS application.
 - Delegated User – A state employee who requests transcripts but isn't responsible for the state's TDS application.

- (10) EPSS can't help TDS State Users with anything other than a TDS technical issue.

3.42.7.15.11
(01-10-2024)

Miscellaneous Technical Services Operation (TSO) Authentication and Authorization (AA) Guidelines

- (1) This subsection includes miscellaneous TSO authentication and authorization guidelines for:
- Encryption code information
 - Form 8508, Application for a Waiver from Electronic Filing of Information Returns and Form 8809, Application for Extension of Time for Filing Information Returns Authentication/Authorization
 - Account information

3.42.7.15.11.1
(10-01-2024)

Encryption Code Information Authentication/Authorization

- (1) Ensure the customer is entitled to receive requested information. You must **authenticate** the customer before providing secured account information. Also, the customer must be **authorized** to receive the information requested.
- Customers requesting general information (i.e., not account specific) don't require authentication. For example, a customer could ask: **How do I apply for a TCC?** or, **Do I need to submit a test file?** If, during the call, a general question turns into an inquiry that needs to be answered by accessing a secure system, disclosure procedures must be followed.
- (2) **Authentication** means to establish the identity of the customer. Customers must verify required probes before TSO can release tax return and tax information including information return data to them. **Authorization** means the customer has the right to the information. Refer to IRM 11.3.1, Introduction to Disclosure. More information can be found in the *Disclosure and Privacy Knowledge Base*.
- (3) Research the proper system to authenticate the customer (e.g., IRP Homepage).
- (4) Assistors must use the online version of the EPSS Authentication/Authorization Job Aid for each phone call unless the call is a general inquiry that doesn't require you to provide account specific information. The *EPSS Authentication/Authorization Job Aid* is available on the *SERP EPSS Portal* and is linked within EHSS.

3.42.7.15.11.2
(01-10-2024)

Form 8508, Application for a Waiver from Electronic Filing of Information Returns or Form 8809, Application for Extension of Time for Filing Information Returns Authentication/Authorization

- (1) The customer must be:
- Contact listed on Form 8508 or Form 8809. Obtain and verify the probes listed in (2) below.
 - Authorized role per entity type. Refer to IRM 3.42.7.15.11.3, Account Information Authentication/Authorization.
- (2) If the customer is the contact listed on Form 8508 or Form 8809, obtain and verify the **authentication/authorization** probes listed below:
- Contact Name listed on Form 8508 or Form 8809
 - TIN
 - Business Name
 - Business Address

- (3) You **must** obtain the TIN and business name from the customer and verify the information provided is an exact match with the account information. If the customer is unable to verify the address, you **must** obtain and verify two more probes. Refer to IRM 3.42.7.15.13, Additional Authentication.

3.42.7.15.11.3
(10-01-2025)

**Account Information
Authentication/
Authorization**

- (1) Authentication and authorization for account information includes the following topics (list may not be all inclusive):
- Specific field information within a file
 - Notice information including requests for TCC information
 - Requesting a copy of a notice (Recreates)
 - Status or information provided on Form 8809, Application for Extension of Time To File Information Return
 - Status or information provided on Form 8508, Application for a Waiver from Electronic Filing of Information Returns
 - Status or information provided on an Extension of Time for Recipient Copies of Information Returns
- (2) Follow the **authentication/authorization** probes per Figure 3.42.7-27 before helping the customer.

Entity	Form Filing Requirement	Position Relationship	TIN (SSN, EIN, ITIN)	Name as reported on their tax or information return	Address	DOB
			Required Authentication Probes			
Individual	1040	Self	X	X	X	X
Sole Proprietor	1040 with Schedule C and/or 941	Self (identified as first name on first name line)	X	X	X	
Single Member LLC	1040 with Schedule C and/or 941	Self (listed as single member)	X	X	X	
Partnership	1065	Partner	X	X	X	
LLC treated as a Partnership	1065	Partner or Member	X	X	X	
Corporation	1120	Officer that can legally bind	X	X	X	
LLC treated as a Corporation	1120	Officer or member that can legally bind	X	X	X	
Exempt/ Church	990 and 941 only	Officer/legally authorized	X	X	X	

Entity	Form Filing Requirement	Position Relationship	TIN (SSN, EIN, ITIN)	Name as reported on their tax or information return	Address	DOB
Government	941 only	Officer/legally authorized	X	X	X	
Trust	1041	Trustee	X	X	X	

Figure 3.42.7-27

- (3) On FIRE TCC inquiries, obtain and verify the EIN or TCC and business name is an exact match on one of the following locations: FIRE CSR Transmitter Record screen, IRP Homepage legacy only, IR Application for TCC or CC INOLE. Obtain and verify two more probes when the customer can't verify the address to satisfy high risk authentication. Refer to IRM 3.42.7.15.13, Additional Authentication.
- (4) You must obtain the TIN and customer or business name from the customer and verify the information provided is an exact match with the account information. If the customer is unable to verify the address, you must obtain and verify two more probes. Refer to IRM 3.42.7.15.13, Additional Authentication.
- (5) If the customer is a third party, refer to:
 - IRM 3.42.7.15.12.1, Third-Party Authentication - Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization.
 - IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821).
- (6) More information can be found in IRM 11.3.2, Disclosure to Persons with a Material Interest, IRM 11.3.3, Disclosure to Designees and Practitioners, and IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e). You must obtain the TIN and customer or business name from the customer and verify the information provided is an exact match with the account information. If the customer is unable to verify the address, you must obtain and verify two more probes. Refer to IRM 3.42.7.15.13, Additional Authentication.

3.42.7.15.12
(01-10-2024)
**Third-Party
Authorization**

- (1) A third-party authorization is a signed document and/or an oral statement made by a customer granting specific authorities to a third party. Third-Party authorizations include:
 - Form 2848, Power of Attorney and Declaration of Representative
 - Form 8821, Tax Information Authorization
 - Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return
 - Oral Disclosure Consent (ODC), a non-written tax information authorization
 - Third-Party designee (also known as check-box authority)

3.42.7.15.12.1
(01-10-2024)

**Third-Party
Authentication - Form
2848, Power of Attorney
and Declaration of
Representative and
Form 8821, Tax
Information
Authorization**

- (1) When responding to a third party (an individual other than the customer), who is authorized to represent a customer before the IRS, or who is authorized to inspect and/or receive a customer's confidential tax information, advise customer to fax in Forms 2848 or 8821. Research the Centralized Authorization File (CAF) using Command Code (CC) CFINK to determine if an authorization is on file, and that they are authorized to represent the customer before the IRS, before providing any tax account information.
- (2) To verify the caller is an authorized third party, obtain and verify the following information:
 - Taxpayer's Name
 - Taxpayer's TIN
 - Tax Period in question
 - Tax Form(s)
 - Third-Party Name
 - Third-Party Number (also known as: Rep number, CAF number)

If the caller doesn't have his/her CAF number available, request his/her name and address and use this information to verify the call is CAF authorized to receive the requested information.

- Third Party's SSN
 - Third Party's Date of Birth (DOB)
- (3) You must obtain the required probes from the customer and verify the information provided is an exact match on CC CFINK and IDRS.
 - (4) Form 2848 may be faxed to TSO authorizing the customer to receive secure account information or tax return information. Verify Form 2848 is complete with the information listed below:
 - Box 1 - Name, TIN, and address of Customer requesting POA
 - Box 2 - Name and address of representative
 - Box 3 - Description of Matter section must clearly describe the type of information authorized to receive
 - Box 4 - Box checked, Specific Use Not Recorded on CAF (if applicable)
 - Box 7 - Signature of person with the authority to execute form per entity type, date, and title
 - Part II - Declaration and Signature of Representative -must include the representative's designation under which he or she is authorized to practice before the IRS. In addition, the representative must list the licensing jurisdiction (state) or other licensing authority and his/her bar, license, certification, registration, or enrollment number, if applicable. More information can be found in IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821.
 - (5) Form 8821 may be faxed to TSO, authorizing the customer to receive secure account information or tax return information. Verify Form 8821 is complete with the information listed below:
 - Box 1 - Name, TIN, and address of Customer
 - Box 2 - Name and address of appointee
 - Box 3 - Description of Matter section must clearly describe the type of information authorized to receive

- Box 4 - Box checked, Specific Uses Not Recorded on CAF (if applicable)
 - If Form 8821 is submitted to authorize disclosure of confidential tax information for a purpose other than addressing or resolving a tax matter with the IRS, the IRS must receive Form 8821 within 120 days of the Customer's signature date on Form 8821. This 120-day requirement doesn't apply to a Form 8821 submitted to authorize disclosure for the purpose of helping with a tax matter with the IRS. Refer to *Instructions for Form 8821*
- (6) Section 2202 of the Customer First Act amended provisions of *IRC 6103(c)* by adding the following language: **Persons designated by the customer under this subsection to receive return information shall not use the information for any purpose other than the express purpose for which consent was granted and shall not disclose return information to any other person without the express permission of, or request by, the customer.** Accordingly, authorized third parties who disclose return information to other third parties without customer consent, or who use return information for a purpose other than the purpose for which the customer granted consent, may be liable for civil damages.
- (7) Perform the same authentication process provided in (2) for a paper or faxed third-party authorization as you would for an authorization already on the CAF file.
- (8) If Form 2848 or Form 8821 isn't on the CAF file, forward the original unprocessed paper or faxed copy to the proper *CAF Unit* for processing. Forms indicating, "Specific Use Not Recorded on CAF", may be destroyed as classified waste. Classified waste is documentation containing customer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1, General Adjustments, for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records.
- (9) Refer to IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication.

3.42.7.15.13
(10-01-2024)
**Additional
Authentication**

- (1) For conditions in which more authentication is warranted, verify two or more items from the customer, transmitter on the filer's account, or return information.
- Any name the organization uses to operate or conduct business (i.e., Doing Business As)
 - Filing Requirements
 - Any other verifiable items from the return or account
- (2) Verify from IDRS or other proper systems listed below:
- FIRE CSR Transmitter Record screen
 - External Services Authorization Management (ESAM) (ACA, IR, IRIS Application for TCC)
 - Affordable Care Act (ACA) Information Returns (AIR) Management Console
 - AMC (AIR Management Console)
 - SADI Admin Console
 - IRP Homepage (only for waiver and extension requests)

3.42.7.15.14
(01-10-2024)

Disclosure

Cross-References

- (1) The previous sections are targeted at products and services supported by EPSS. However, you must refer to the following IRM sections for complete guidance on **Authentication** and **Authorization**:
 - IRM 11.3.2, Disclosure to Persons with a Material Interest
 - IRM 11.3.3, Disclosure to Designees and Practitioners
 - IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e)
 - IRM 21.1.3.2, General Disclosure Guidelines
 - IRM 21.1.3.2.1, Disclosure Definition
 - IRM 21.1.3.2.2, Authorized and Unauthorized Disclosures
 - IRM 21.1.3.2.3, Required Taxpayer Authentication
 - IRM 21.1.3.2.4, Additional Taxpayer Authentication
 - IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication
 - IRM 21.1.3.3.1, Third-Party Designee Authentication
 - IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821)
 - IRM 21.1.3.4, Other Third-Party Inquiries
 - IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655, Reporting Agent Authorization
 - IRM 21.1.3.7, Requests from Employees of Business Entities
 - IRM 21.1.3.8, Inquiries From IRS Employees
 - IRM 21.1.3.9, Mailing and Faxing Tax Account Information
 - IRM 21.2.1.56, Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment

3.42.7.16
(12-04-2024)

Standardized Live Chat Procedures

- (1) The EPSS Chatbot was implemented in December of 2024 to provide assistance to users of the IRS electronic products and services such as Electronic Originators (EROs), Software Developers, and Transmitters.
- (2) The EPSS Chatbot does not have the ability to authenticate the customer. The Chatbot can provide the customer with self help options to resolve common issues related to:
 - The IRS e-file Application
 - E-Services
 - Transmitter Control Codes (TCC)
 - Electronic Filing Systems
- (3) The EPSS Chatbot includes an option for customers to escalate to a Live Chat assistant for assistance with account specific inquiries.
- (4) EPSS Live Chat uses the eGain application platform. User access requires a request on the BEARS application. The eGain application includes quick responses and quick links to assist employees with responses. Employees can edit their response to address specific questions or create their own responses as needed.
- (5) Assistors staffing an EPSS Live Chat queue may answer unauthenticated and authenticated inquiries.
 - **Unauthenticated** Live Chat: Assistors will not have access to account information and cannot access the customer's account. Assistors can respond to general inquiries.
 - **Authenticated** Live Chat: Assistors can provide responses to specific inquiries after the customer authenticates themselves through the Secure Access Digital Identity (SADI) application. Assistors enable a link

to the customer to route them to the SADI application where they log in. Once authenticated, they are routed back to the same assistor on eGain. If the customer fails authentication, they will be routed back to the assistor but can only be offered Unauthenticated Live Chat.

- (6) There are six queues for EPSS Live Chat on the eGain application:

Queue	Entry Point for Chats Regarding	Assistor
E-Services	E-file Applications and e-Services.	E-help desk
Mod IRIS	Affordable Care Act Information Returns (AIR) and Information Returns Intake System (IRIS).	TSO
TSO	Filing Information Returns Electronically (FIRE) system.	TSO
e-Services Spanish	E-file Applications and e-Services.	Bilingual E-help desk
Mod IRIS Spanish	Affordable Care Act Information Returns (AIR) and Information Returns Intake System (IRIS).	Bilingual TSO
TSO Spanish	Filing Information Returns Electronically (FIRE) system.	Bilingual TSO

3.42.7.16.1
(10-01-2025)
eGain Application

- (1) The eGain Application provides chat routing capabilities including queuing, reporting, and Live Chat service. Assistors sign on to eGain via Cisco Finesse. For consistency across the EPSS sites, all assistors will use the same guidelines.
- (2) At the start of the shift assistors will:
 - a. Sign on to the Cisco Finesse soft phone.
 - b. Once assigned to appropriate Chat Skill Group, select Ready.
 - c. Select the eGain Application icon on the Finesse soft phone.
 - d. Click the chat icon in the upper-right of the eGain Advisor Desktop to make yourself available to assist online customers.
- (3) Whenever possible, all work must be completed before a chat is ended.
 - a. In the rare occasion when extra time is needed at the end of a chat, leave the chat session open while finishing the work.
- (4) Once you are finished, select the Complete button to end the chat session.

- (5) When you complete a chat the customer is shown a survey form and a new chat will be auto-routed to the assistor.
- (6) At the end of a shift, sign off from the Cisco Finesse soft phone.

3.42.7.16.2
(12-04-2024)

Live Chat Etiquette

- (1) How chats are handled by EPSS employees impacts the customer perception of the IRS. The way the chat is handled either enhances or damages the reputation of the organization. It is essential that each chat be managed courteously and efficiently.
- (2) Customers expect timely, correct, and professional service.
 - Promptly greet the customer using the “Greetings” quick response located in the eGain knowledge base.
 - Check your spelling.
 - Don’t use any IRS jargon or acronyms.
 - Review and revise your chat response before sending it to the customer.
 - Always be prepared to capture any notes for your case.
 - Show genuine interest in the customer and engagement in resolving their problem. Communicate accessibility, friendliness, and willingness to accommodate the customer.
 - Ask permission to place the customer on hold and wait for a response. Don’t keep the customer on hold for more than seven minutes to research information without returning to the customer. If you must place the customer on hold again, give the customer an explanation and apology.
 - Use courteous phrases such as “Thank you for holding.” or other appropriate phrases.
 - Refrain from speculating why certain policy decisions are made and from expressing personal opinions about procedures and processes. Give the customer only information that can be substantiated by a reference to an official source, such as a publication or the IRS website, or to an IRS research tool such as IDRS.
 - Give the customer the Interaction/Incident number on each elevated case, or if you need to call the customer back.
 - To show closure, make sure the customer’s questions and needs have been addressed.
- (3) If a customer is unresponsive during a chat session, send an “Are you there?” quick response and allow two minutes for response before disconnecting the chat.
- (4) Occasionally, you may receive a chat from a disgruntled customer. Follow procedures in IRM 3.42.7.14.2.1, Customer Complaints.

3.42.7.16.3
(12-04-2024)

Personal Safety and Chats

- (1) Although most customers who contact EPSS are polite, there is the possibility that chats of a threatening nature may be received. If the customer is verbally abusive, whether a threat is made or not, the assistor is not required to remain in the chat session. Tell the customer you are terminating the chat and then select the **Complete** button to end the chat. Use the appropriate solution to document the contact.
- (2) If a customer makes a threat during a Live Chat session:

- a. Stay calm.
- b. Do not end the chat session or ignore the customer.
- c. Use your judgement to determine the sincerity of the threat.
- d. Ask the customer to clarify any vague statements they may have made.
- e. Keep customer engaged in the conversation.
- f. Immediately notify your manager.

(3) For more information, see IRM 21.1.3.10, Safety and Security Overview.

3.42.7.16.4
(10-01-2025)

Initial Live Chat Greeting

- (1) The Restructuring and Reform Act of 1998, Section 3705, gives identification requirements for all the IRS employees working tax related matters. All EPSS employees, must give (at least) the following information to each customer who joins the chat:
 - Their title
 - Their last name
 - Their identification (ID Card) number
- (2) Promptly greet the customer as outlined in paragraph (1) above. If the customer is unresponsive during a chat session, send a “No Response” quick response and allow two minutes for response before disconnecting the chat.
- (3) The Smart Identification (SmartID) card is a standardized identification card for Federal employees and contractors. The ID card is required by Homeland Security as per Presidential Directive-12. The SmartID has a 10-digit number string, known as a Personal Identification (PID) Number, that’s printed on the front of the card. Employees must use their 10-digit SmartID Badge Number (including no spaces or dashes, example, 10000XXXXX) when communicating with customers.
- (4) Section 3706 of the IRS Restructuring and Reform Act of 1998 (RRA 98) authorizes the use of pseudonyms by the IRS employees only if adequate justification for the use is given by the employee and its use is approved by the employee’s supervisor.
- (5) Section 3706 of RRA 98 is meant to eliminate the customer perception that the IRS employees avoid accountability for their actions by using pseudonyms, while still protecting an employee’s right to use pseudonyms in appropriate circumstances. Rather than being entitled to use a pseudonym, the employee must give adequate justification, which includes protection of personal safety, and the employee’s supervisor must approve use of the pseudonym before its use. Thus, requests to use pseudonyms that don’t give adequate justification may be denied. See IRM 10.5.7, Use of Pseudonyms by IRS Employees.
- (6) See IRM 10.5.7.7, Employee Identification Requirements for additional clarity.

3.42.7.16.5
(10-01-2025)

Transferring Live Chats

- (1) With the eGain Application, chats aren’t transferred to a site; they are transferred to an agent group.
- (2) Always probe the customer and decide if a transfer is permitted. Don’t just transfer the chat when a customer makes a request. Verify the chat must be transferred.

- (3) Do not transfer chats outside the hours of operation which can be found in IRM 3.42.7.2.1 Hours of Operation. Provide the customer with the hours of operation to initiate a chat during business hours.
- (4) Do not open an Interaction if you are transferring a chat. The guidelines and exceptions to this rule are in the figure below. This chart shows various scenarios that illustrate EPSS chat/case transfer procedures:

If...	Then...
The customer selected an incorrect topic while using the chatbot	<ul style="list-style-type: none"> a. Do not open an Interaction. b. Explain to the customer that they've selected an incorrect topic. c. Guide the customer to the chatbot on IRS.gov and advise them of the appropriate selections to make to get to the correct area. d. The customer will initiate a new chat, if needed. <p>Exception: Assistors staffing BMF agent groups may transfer chats to IMF agent groups and vice versa, if applicable.</p>
The customer selected a correct topic while using the chatbot but needs further help on another product.	<ul style="list-style-type: none"> a. Open an Interaction. b. Resolve the customer's issue for that product. c. Explain to the customer that you've helped them as much as you are able. d. Close the Interaction. e. Guide the customer to the chatbot on IRS.gov, advise them of the appropriate selections to get to the correct area. f. The customer will initiate a new chat, if needed.

If...	Then...
The customer needs further help from the e-Services Level 2 Provider Group	<ul style="list-style-type: none">a. Open an Interaction following IRM 3.42.7.6.8.1, Writing Descriptions for Level 2b. Tell the customer you must elevate their case to Level 2 and that Level 2 will contact the customer within two business days unless the associated solution has a different response time that should be used.c. Escalate the Interaction to the e-services Technical Level 2 Provider Group.d. Give the customer the Incident number.
The customer needs further help from a Level 2 Provider Group (other than e-services Level 2)	<ul style="list-style-type: none">a. Open an Interaction following IRM 3.42.7.6.8.1, Writing Descriptions for Level 2.b. Explain to the customer that you've helped them as much as you are able.c. Tell the customer you must elevate their case to Level 2 and that Level 2 will contact the customer within two business days unless the associated solution has a different response time that should be used.d. Escalate the Interaction to the right Level 2 area by selecting the right Provider Group.e. Give the customer the Incident number.

If...	Then...
<p>The customer chats EPSS again because they haven't heard from Level 2 (other than e-Services Level 2) within two business days.</p>	<ul style="list-style-type: none"> a. Retrieve the Incident. b. Document the chat in the Activities section. c. Review the Activity log. d. If updated, give the customer the information. e. If not updated, inform the customer that you'll research the Incident, and someone will contact them within two business days unless the associated solution has a different response time that should be used. f. Refer to your manager or lead for resolution.
<p>The customer chats EPSS again because although they've been contacted by Level 2, their issue is still not resolved and the Incident is open.</p>	<ul style="list-style-type: none"> a. Retrieve the Incident. b. Document the chat in the Activities section. c. Review the Activity log. d. If updated, give the customer the information. e. Tell the customer that someone from Level 2 will contact them within two business days unless the associated solution has a different response time that should be used. f. Contact (call or email) the Level 2 employee who's working the Incident and give them an update. g. Ask the Level 2 employee to contact the customer. h. Update the Incident in the activities section.

If...	Then...
The customer reached you incorrectly but doesn't want to be transferred	<ol style="list-style-type: none"> Open an Interaction following IRM 3.42.7.6.8.1, Writing Descriptions for Level 2. Explain to the customer that you've helped them as much as you are able. Tell the customer you must elevate their case to Level 2 and that Level 2 will contact the customer within two business days unless the associated solution has a different response time that should be used. Request that the customer initiate another chat session if they don't receive a contact from Level 2 within two business days. Escalate the Interaction to the right Level 2 area by selecting the right Provider Group. Give the customer the Incident number.
If a complaint is received on an Interaction/Incident that has been transferred	<ol style="list-style-type: none"> Document the time and type of complaint in the Description if the Interaction/Incident is still open.

- (5) Always inform the customer that you are transferring their chat.
- (6) Use the following steps to transfer chats to another agent group in the eGain application:
 - In the chat pane, click the Transfer button.
 - In the Transfer Activities window, select the appropriate agent group.
 - Click the Transfer button.
 - Click the chat icon in the upper-right of the eGain Advisor Desktop to make yourself available for the next chat.
- (7) Transfer the Interaction/Incident to the appropriate agent group. Refer to IRM 3.42.7.14.5.2.1, Interaction/Incident Transfer Basics.

3.42.7.16.6
(03-10-2025)
**Live Chat
Documentation**

- (1) Every chat needs to be documented in EHSS just like a phone call. Refer to IRM 3.42.7.6, Interaction Details.
 - The "Source" must be "Live Chat".
- (2) In addition to the normal details, live chat requires the following unique items to be documented:

- In the Description field of EHSS, add the chat activity ID and a summary of the chat using key words. Start the Description with a relevant phrase that identifies the customer's issue(s).
- Add the SD number to the notes section of eGain prior to completing the chat.

- (3) Whenever possible the Category code in eGain must be like the Product type in EHSS.
- (4) The EHSS Interaction must be closed prior to ending the chat and clicking the "Complete" button.

3.42.7.16.7
(10-01-2025)
**Completed Chat
Transcripts**

- (1) A chat transcript is a record of a chat between a customer and an assistor. The eGain Application automatically creates a transcript for each chat session. Each transcript contains the full text and date/time data of the chat Interaction from the moment that the chat entered the system. The transcripts also contain:
 - A list of the chatbot topics the customer viewed before initiating a chat.
 - All conversational history, even if the chat was transferred during the session.
 - Any links to web pages and attachments that were shared during the chat session.
- (2) Customers can save a transcript of the chat session by expanding the menu in the top left of their chat window and clicking Save Transcript. Assistors can provide the "Chat Transcript" quick response to taxpayers prior to closing the chat. This will give taxpayers instructions on how to save their chat transcript. The save transcript option will remain available until the customer closes their browser window. Once the customer closes their chat window, the transcript will no longer be available to the customer.
- (3) Employees can view the completed chat transcript by accessing the Activity pane of the eGain Advisor desktop.

3.42.7.17
(09-11-2019)
**Miscellaneous EPSS
Procedures**

- (1) EPSS has set up a standardization of work processes to supply users of the IRS's electronic products superior customer service. Details of miscellaneous work processes follow.

3.42.7.17.1
(10-01-2015)
**Change Request
Procedures**

- (1) Change Request (CR) procedures have been set up to define the process, roles, responsibilities and approval path required to make changes in EHSS. See IRM 1.4.18.8.5, EHSS Change Control Board, for more information.

3.42.7.17.2
(12-04-2024)
**Reporting System
Problems**

- (1) When EHSS, e-Services, FIRE, Live Chat, or one of the other systems used by the e-help Desk or TSO is experiencing a problem, users must inform the manager or lead of the problem. The manager/lead will issue an email to the right system personnel. Refer to the *Reporting System Issues Job Aid*, located on the EPSS SERP Portal for the required actions.

3.42.7.17.2.1
(10-01-2025)
**System Downtime
Procedures**

- (1) When **EHSS** is down, an experienced assistor can discuss the customer's issue without having access to solutions **by researching IRMs and or publications**.
- (2) During a period of EHSS downtime, you may transfer the call if it came in on the wrong application or if you **know** the solution requires the transfer (i.e., IFS, FS, CSS, etc.) for resolution. **Don't transfer the call because EHSS is down and you can't help the customer with their issue.**
- (3) If EHSS is down and you can't help the customer at that time, log the information and tell the customer to try again later. Work Interactions/Incident in the following manner during EHSS Downtime:
 - a. Manually record data about the customer contact.
 - b. EHSS down less than four (4) hours, enter the recorded data into EHSS once available. In the description, notate EHSS was down. For Live Chat, also document in the eGain Notes section that EHSS was down.
 - c. EHSS down for four (4) hours or more don't enter the data into EHSS if the customer's issue has been resolved. If the issue wasn't resolved and needs to be referred to Level 2, escalate the Interaction and assign it to the right provider group. In the description, notate EHSS was down.
 - d. Most problems won't last more than four hours. Gaps in the customer history mustn't occur.
- (4) In the event assistors can't access customer information because a system other than EHSS is unavailable (e.g., EUP), do the following:
 1. Record pertinent customer information in an Interaction.
 2. Explain to the customer that you can't access the requested data or perform the requested research because of a temporary system outage.
 3. Offer to respond to the customer by email when the system becomes available.

Exception: Don't offer to email customer when SADI System is unavailable.

If ...	Then ...
The customer would like an email response	<ul style="list-style-type: none"> • Verify the correct email address is listed in the Email field of the Interaction and update if needed. • Select the “Notify on Close By” button. • Level 1 will Escalate Interaction to Incident and give Incident number to customer. • Tell the customer they’ll receive an email once the item closes and the receipt of the email shows the problem is resolved and they can now access the system. • Assign Incident to site’s Lead Provider Group.
The customer doesn’t want an email response	<ul style="list-style-type: none"> • Ask the customer to call back

4. When only one or two assistors are experiencing downtime with a system, tell the customer to call back. Don’t offer to call back or email the customer in this instance.
5. **Apologize for the inconvenience that the outage has caused.**
6. When the system becomes available, the manager or lead will close the Incident and an email will automatically be sent to the customer letting them know their case has been closed. A response must be given within two hours of system availability.

3.42.7.17.3
(10-01-2022)

Software Developers Contact Procedures

- (1) Each e-help Desk site will assign assistors to contact the software developers on the previous year’s Approved Software Developers List. Take the following actions during initial outgoing contact:
 - a. Open an Incident.
 - b. Tell the software developer that at least two assistors are assigned to them for their testing process.
 - c. Give the software developer the names and tours of duty of the assistors assigned to them (if known).
 - d. Explain the guidelines for using email to the software developer. See IRM 3.42.7.12.2, Email Function.
 - e. All subsequent contacts (email or phone) are updated in the Activities Section of the original Incident.

Caution: Don’t use or give your personal IRS (Outlook) email addresses to external customers.

- (2) Refer to Publication 4164, Modernized e-File Guide for Software Developers and Transmitters, and IRM 3.42.5.16.6, Modernized e-File (MeF) Assurance Testing System (ATS) and Communications Testing, for IMF procedures. Refer to Publication 5078, Assurance Testing System (ATS) Guidelines for Modern-

ized e-file (MeF) Business Submissions, IRM 3.42.4.13, Assurance Testing System (ATS) Process, and IRM 3.42.4.13.2, Assurance Testing System (ATS) and Communications Testing Criteria and Dates, for BMF procedures.

3.42.7.18
(09-11-2019)
EHSS Level 2

- (1) Third-party users of e-file, MeF, and e-Services often require more support than can be given by first level assistors. Various complex issues of external users are elevated to Level 2 assistors, analysts, managers and leads. Level 2 Provider Groups include but not limited to:

- e-Services Level 2
- 1120 Waiver Level 2
- 990 Waiver Level 2
- ACA AIR Technical Level 2
- MeF Form Type Analysts (e.g., Form 1040, Form 1120, Form 1065, Form 94x and Form 990)
- FATCA LB&I Analyst
- Managers and Leads

3.42.7.18.1
(09-06-2016)
E-Services Level 2

- (1) E-Services Level 2 specialists resolve complex e-Services issues for external customers, work with programmers to fix problems, and conduct testing to make sure system is stable. It is important that proper documentation is completed before escalating Interactions to Level 2. See IRM 3.42.7.6.8.1, Writing Descriptions for Level 2.

Reminder: The e-Services Technical Level 2 Provider Group doesn't accept transferred calls.

3.42.7.18.2
(08-24-2012)
Working Level 2 Incidents

- (1) When analysts work Incidents that have been elevated to their Provider Group, the status is Open linked.
- (2) Level 2 Provider Groups will work the case and update the Activities section with right actions taken. A solution must be selected to close the Interaction.

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Exhibit 3.42.7-1 (12-04-2024)**Organization, Function, and Program (OFP) Codes (Phones and email)**

Function	Program	Title
750	12760	EPSS email
750	33220	FATCA email
750	36800	EPSS Live Chat (EPSSCHAT)
750	40010	ID Theft Research
750	42720	1040 PATS /ATS
750	42730	E-help Desk all incoming Telephone calls
750	42731	E-help Desk all outgoing Telephone calls (associated with incoming calls)
750	42732	EHSS cases (EHSS down)
750	42760	Free File Fillable Forms email
750	42770	Preventive Maintenance; reviewing IRMs, Publications, EPSS Communications
760	84340	Fingerprint card (FPC) Received

Organization, Function, and Program (OFP) codes are recorded on Form 3081, Employee Time Report, to identify programs the IRS employees perform daily. Time must be reported under the proper OFP codes for tracking purposes.

Exhibit 3.42.7-2 (10-22-2024)**E-help Organization, Function, and Program (OFP) Codes (Paper)**

Function	Program	Title (AN, AT, AU, CIN, and OG Programs)
750	11270	Form 94x LOA (Letter of Application)
750	11271	Form 94x PIN SoR
750	11521	Form 1120 MeF Waivers
750	12252	Form 1065 Waivers
750	12260	Form 1120/ Form 1065/ Form 1041/ Form 990/ETEC/BMF ATS
750	12910	Form 8453-CORP
750	12920	Form 94x Binary Form 8453-EMP, Form 8879-EMP
750	12930	Form 8453-FE US Estate or Trust Income, Form 8879
750	12940	Form 8453-P/PE/PE-B Partnership
750	13311	990 MeF Waiver
750	13910	Form 8453 EO (990 Binary)
750	42710	Online e-File application EFIN and zip codes, undelivered passwords acceptance and clean up letters.
750	42715	CPA Credentials/Proofs/Fingerprint Cards
750	42717	Terms of Agreement / Application / Resubmission Required
750	42720	Form 1040 IMF ATS
750	42750	Initial Worklist / Appeals
750	42751	Continuous Appeals/Transcripts/Recheck List
750	42753	Second Line Review (Suitability letters)
750	42754	Adjudication
750	42755	Compromised EFIN
750	42900	Form 8453/8879
760	42711	AEF / Fingerprint Cards (FPC) Processing
760	42712	Accurint Checks
760	42713	Return of FPC
760	42780	Electronic Filing Waiver

Exhibit 3.42.7-3 (10-01-2025)**TSO Organization, Function, and Program (OFP) Codes (Phones and email)**

Function	Program	Title
750	12730	CSS/FS/IFS INCOMING CALLS - Help desk incoming calls
750	12731	CSS OUT - Customer Service Section (CSS) outgoing calls or emails (associated with incoming calls)
750	12732	FS OUT - FIRE Support (FS) outgoing calls or emails (associated with incoming calls)
750	12733	IFS OUT - Information Filing Support (IFS) outgoing calls or emails (associated with incoming calls)
750	12734	PSSLV2 - E-help Level 2 referrals
750	12800	AWAX FIRE - Extension and Waiver files through the Filing Information Returns Electronically (FIRE) System
750	33220	FATCA - FATCA ICMM error notifications (email)

Exhibit 3.42.7-4 (10-01-2025)**TSO Organization, Function, and Program (OFP) Codes (Paper)**

Function	Program	Title
710	84381	PPAC - Undeliverable mail for ACA correspondence
750	12800	AWAX FIRE - Extension and Waiver files through the Filing Information Returns Electronically (FIRE) System
750	12810	F 8508 - Form 8508, Application for a Waiver from Electronic Filing of Information Returns
750	12820	Form 8809 - Do not use to report hours or inventory. This is a parent OFP code and needs to remain active as data from child codes roll up to the parent code
750	12821	Rcpt EXT - Form 15397, Application for Extension of Time to Furnish Recipient Statements and extension of time for recipient statement correspondence.
750	12822	ADTL EXT
750	12823	UNPOST - Unpostables
750	12850	IR TCC - IR TCC Application Acceptability Criteria (cases)
750	12854	Compromised EFIN
750	12860	IRIS Application for TCC Acceptability Criteria (cases)
750	12870	TSO RSH - TSO miscellaneous paper inventory; misrouted mail, undeliverable mail, third-party authorization forms
750	12873	FRM10301 - Form 10301, CD Encryption Code Authorization for CP2100 / 972CG Notices
750	12874	IRP RSH - Research / Process Underreporter and Notice Recreates
750	12875	PNTLY - Penalty Hub Testing
750	12880	IRIS Software Testing - IRIS ATS reviews
750	12890	FIRE E - Monitor FIRE System transmissions
750	12891	FIREQues - Court and court exhibit preparation, trial interviews, and Criminal Investigation and Department of Justice (DOJ) coordination
750	40010	ID Theft - ID Theft Research
750	42770	PRVMAINT - Preventive Maintenance; reviewing IRMs, Publications, EPSS Communications
750	42900	F8453
750	84381	Paper Form 4423
750	84382	ACA AATS - ACA application for TCC Software Status Indicators from "Test" to "Withdrawn" (based on BOE reports)

Exhibit 3.42.7-4 (Cont. 1) (10-01-2025)**TSO Organization, Function, and Program (OFP) Codes (Paper)**

Function	Program	Title
760	00000	ELFLC - Clerical
760	84381	ACA Extension
880	00000	Quality - Evaluative and non evaluative reviews

Exhibit 3.42.7-5 (10-01-2023)
Overhead Programs

FUNCTION	PROGRAM	TITLE (OVERHEAD PROGRAMS)
800	51080	Course Development (Outside Support Service ORG)
990	57910	Public Affairs Office Related
990	59100	Management and Supervision
990	59110	Work Leader/Senior/Lead
990	59120	Clerical Support for Management
990	59130	Analyst
990	59210	Instructing Training which includes: <ul style="list-style-type: none"> • Preparing to teach, instructing technical training • Trainee counseling / eval technical training • Technical course instructing • Training Coordinator, coaching on-the-job training
990	59221	Read time
990	59222	Recurring Technical Training/Meeting
990	59250	Attending Technical Training which includes: <ul style="list-style-type: none"> • Tech classroom training • Individual training, receiving on-the-job training* • Meetings concerning handbook/procedural changes
990	59300	Administrative program which includes: <ul style="list-style-type: none"> • Employee Satisfaction Survey • Presenting award • Meetings for administrative announcements • Charity and health fund drives • Orientation of new employees • Employee's time spent during counseling sessions • General office moves • Employee time union related issues • Time spent at the health unit • Job interviewee time inside/outside SC • Tour guides • Testifying in court cases about the IRS
990	59310	System Downtime**
990	59316	Idle time due to HAZMAT
990	59320	Break time
990	59330	FORM 3081 preparing and inputting
990	59370	Computer Downtime**
990	59371	IT Help Desk Downtime**
990	59501	Annual leave

Exhibit 3.42.7-5 (Cont. 1) (10-01-2023)
Overhead Programs

FUNCTION	PROGRAM	TITLE (OVERHEAD PROGRAMS)
990	59502	Sick leave
990	59503	Holiday leave
990	59504	Emergency military leave (military papers must specifically state "EMERGENCY")
990	59505	FECA (on-the-job injury) for posting continuation of pay (COP) and MISC ADM leave
990	59506	Regular military leave
990	59507	Restored annual leave
990	59509	Use of Leave Share/Leave Bank time
990	59511	Service Center (SC) Shutdown Inclement Weather
990	59512	SC Shutdown other building closure
990	59521	FMLA annual leave
990	59522	FMLA sick leave
990	59525	FMLA restored annual leave
990	59527	Sick leave-general family care bereavement (SLGF BER)
990	59528	Sick leave-general family care medical (SLGF MED)
990	59531	Overtime for FLSA employee travel on NW days during regular work hours and did not perform work
990	59532	Overtime for FLSA employee travel time work performed outside of regular duty hours
990	59533	Overtime for NON-FLSA employee performed work outside of regular duty hours
990	59540	Time off award taken
990	59561	ADMIN/ER - conduct based disciplinary or adverse actions
990	59562	Benefits - including health, retirement, and financial counseling
990	59563	Volunteer activities
990	59564	Approved individual development plan/self-directed training
990	59565	Jury duty - summons for jury duty only
990	59566	ADM leave miscellaneous - covers ADM leave not identified under 5956X AND 5957X
990	59567	Voting
990	59568	Blood donation
990	59571	FECA annual leave (on-the-job injury)

Exhibit 3.42.7-5 (Cont. 2) (10-01-2023)
Overhead Programs

FUNCTION	PROGRAM	TITLE (OVERHEAD PROGRAMS)
990	59572	FECA sick leave (on-the-job injury)
990	59573	Relocation (when approved by controller)
990	59574	OPM examination
990	59575	Bone marrow/organ donor
990	59576	FECA restored annual leave (on-the-job injury) - contact WCC for approval and procedures
990	59577	Local holiday (not national holiday)
990	59579	Leave share
990	59811	LWOP for on board employees only
990	59812	LWOP for family medical leave circumstances
990	59813	LWOP as a result of on-the-job injury - after claim is accepted by OWCP
990	59815	LWOP for seasonal employees on furlough - only needed until SF-52 is posted
990	59821	COMP other than religious
990	59825	COMP for religious purposes
990	59831	Flexi-tour credit hours taken
990	59841	Unapproved leave without pay
990	59845	AWOL due to suspension action
990	84381	Affordable Care Act (ACA)
990	84810	TEPS training
990	85200	Leadership Development training
990	85201	Continuing Professional Education
990	85202	Executive Readiness
990	85203	Frontline Leader Readiness
990	85204	Expansion Managers' training
990	85205	Senior Leader Readiness
990	85206	Coaching Strategy
990	85207	Functional Management training
990	85208	Skillsoft
990	85240	All other mandated training not listed below
990	85241	Mandatory briefings/mandatory performance training

Exhibit 3.42.7-5 (Cont. 3) (10-01-2023)
Overhead Programs

FUNCTION	PROGRAM	TITLE (OVERHEAD PROGRAMS)
990	85242	Balanced measures training
990	85243	1203 training
990	85244	1204 training
990	85248	Facilitator time for mandated training
990	85249	Preparation time for mandated training
990	85250	Self-assessment preparation
990	85280	Attending SFA bargaining
990	85290	Attending SFA non-bargaining
Note: * Whenever live work is used, trainee time will be charged to the proper direct program. Note: ** Managerial approval is needed to use.		

Exhibit 3.42.7-6 (10-01-2025)**Abbreviations**

ACRONYM	MEANING
AC	Area Code
ACA	Affordable Care Act
AIR	Affordable Care Act Information Returns
AM	Accounts Management
AMC	AIR Management Console
A2A	Application to Application
BTA	Business Tax Account
COMP	Compare / Miscompare
CONT	Contact
COPA	Certifications of Pre-Existing Accounts
CSS	Customer Satisfaction Survey
ERO	Electronic Return Originator
ESAM	External Services Authorization Management
FIRE	Filing Information Returns Electronically
FPC	Fingerprint Card
HRA	High-Risk Authentication
ICMM	International Compliance Management Module
IFA	Internet Filing Application
INFO	Information
IRIS	Information Return Intake System
LTR	Letter
OPR	Office of Personal Responsibility
PUB	Publication
SC	Service Center
SD	Software Developer
TBOR	Taxpayer Bill Of Rights
TCC	Transmitter Control Code