



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.21.5

APRIL 2, 2018

EFFECTIVE DATE

(04-02-2018)

PURPOSE

- (1) This transmits a revision of IRM 5.21.5, *International Field Calls*, for Collection employees.

MATERIAL CHANGES

- (1) IRM 5.21.5.1: updated to include internal controls under Program Scope and Objectives.
- (2) IRM 5.21.5.1, *Making International Field Calls*: renumbered as IRM 5.21.5.2.
- (3) IRM 5.21.5.2(5): updated to correct link for International Travel Office.
- (4) IRM 5.21.5.2(8): removed reference to Tax Attaché as all Tax Attaché offices are closed.
- (5) IRM 5.21.5.2(10): removed reference to Tax Attaché as all Tax Attaché offices are closed.
- (6) IRM 5.21.5.3: added to provide guidance on time reporting for international travel.

EFFECT ON OTHER DOCUMENTS

IRM 5.21.5 supersedes IRM 5.21.5, dated 11/25/2013.

AUDIENCE

Revenue Officers in SB/SE Field Collection (FC)

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5.21.5

International Field Calls

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5.21.5.2 Making International Field Calls

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5.21.5.1
(04-02-2018)
**Program Scope and
Objectives**

- (1) **Purpose.** This IRM section provides guidance to Revenue Officers on making international field calls.
- (2) **Audience.** The audience is Revenue Officers in Small Business/Self-Employed (SB/SE) Field Collection.
- (3) **Policy Owner.** The Director of Collection Policy is responsible for issuing policy for the International Program.
- (4) **Program Owner.** The program owner is Collection Policy, Global Strategic Compliance, an organization within SB/SE Division.
- (5) **Primary Stakeholders.** The primary stakeholder is SB/SE Collection.
- (6) **Program Goals.** This IRM provides fundamental knowledge and procedural guidance for making international field calls. Following these procedures ensures the protection of taxpayer rights and leads to timely and effective case resolution.

5.21.5.1.1
(04-02-2018)
Background

- (1) International field calls are field calls made to foreign countries. This IRM provides guidance on when to make an international field call and how to report travel time.

5.21.5.1.2
(04-02-2018)
Authority

- (1) Congress has delegated to the IRS the responsibility of administering the tax laws, known as the Internal Revenue Code, found in Title 26 of the United States Code. Congress enacts these tax laws, and the IRS enforces them.

5.21.5.1.3
(04-02-2018)
Responsibilities

- (1) The Director, Collection Policy is the executive responsible for the policy and procedures to be employed by Collection personnel.
- (2) Field Collection Group Managers and Territory Managers are responsible for ensuring compliance with the guidance and procedures described in this IRM.

5.21.5.1.4
(04-02-2018)
**Program Management
and Review**

- (1) Program Reports:
 - a. Director, Field Collection Report - This monthly report encompasses all Field Collection including International and provides measures on the performance of Field Collection.
 - b. International Territory Report - This monthly report provides measures on the performance of the International Territory.
 - c. ENTITY End of Month Report - This report provides monthly data on inventory counts, case sub codes, case type, group monthly data and time allocation.
- (2) Reviews:
 - a. Collection Policy will conduct ad hoc International Program reviews as necessary to verify compliance with IRM requirements and to address Treasury Inspector General for Tax Administration/U.S. Government Accountability Office findings.
 - b. Case reviews are conducted by Group Managers to ensure compliance with this IRM.

- c. Operational reviews are conducted by the Territory Manager and Area Director annually to evaluate program delivery and conformance to administrative and compliance requirements.

5.21.5.1.5
(04-02-2018)

Program Controls

- (1) Group Managers, as well as Territory Managers and Area Directors, are required to approve certain Revenue Officer case actions. The IRM outlines when approval is required and the level of approval necessary.
- (2) IRM 5.2.1, *Collection Time Reporting*, outlines the responsibilities of Revenue Officers, Group Secretaries and Group Managers in inputting time, preparing the ENTITY End of Month report and reviewing the report and correcting any errors or discrepancies.

5.21.5.1.6
(04-02-2018)

Acronyms

- (1) This table lists commonly used acronyms and their definitions:

Acronym	Definition
ICS	Integrated Collection System
LB&I	Large Business & International
SB/SE	Small Business/Self-Employed
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation

5.21.5.1.7
(04-02-2018)

Related Resources

- (1) Additional information and guidance on international collection issues can be found in the following:
 - a. IRM 5.21.1 through 5.21.8 for additional information on international collection issues.
 - b. IRM Part 5 for additional information on general collection issues such as courtesy investigations, international currently not collectible closing code 06, initial contact, and special rules on mailing correspondence.
- (2) Additional information on time reporting can be found in IRM 5.2.1, *Reports, Collection Time Reporting*.

5.21.5.2
(04-02-2018)

Making International Field Calls

- (1) Make an international field call only on an as-needed basis when there are several taxpayer cases in one location which can be addressed on the same trip.

Exception: You may request approval for a trip to make an international field call for just one case if sufficient justification exists.

- a. See IRM 5.1.10.3, *Initial Contact*, for more information on initial contact for taxpayers located in a foreign country.
- (2) Consult your Group Manager when you determine an international field call is necessary.

- (3) Provide justification to your Group Manager if you need to make an international trip on your cases.
- (4) Do not make an international field visit simply to hand deliver a document that is stipulated as requiring hand delivery. Instead:
 - a. Document clearly in the Integrated Collection System (ICS) history why a field call to hand deliver a letter, notice, or document cannot be made.
 - b. Send the item registered mail to the foreign country.
- (5) Secure an official passport. Access the LB&I (Large Business & International) International Travel Office website at: http://lmsb.irs.gov/rs/fin/InternationalTravel/ITO_Passports.asp for instructions on applying for an official passport.

Note: It takes about two to three months to process a request for an official passport.

- (6) Consider the need to raise the spending limit on your government credit card or the need to charge the air ticket to the SB/SE Centrally Billed Account.
- (7) Discuss these needs with your manager, if applicable.
- (8) Arrange scheduled meetings with taxpayers at the U.S. Embassy or U.S. Consulate's Office in the country of travel whenever possible.
- (9) Unannounced field calls should **not** be made while physically in a foreign country as this conduct is inconsistent with the approved purpose of your country clearance and may violate host country laws.
- (10) Pre-arrange meeting space through the IRS office, if there is one.
- (11) Send appointment letters to the taxpayer(s) you will meet with on the field visit.
 - a. Secure confirmation replies before planning your itinerary.
 - b. Send an information letter if there are other taxpayers in that area with whom you were unable to confirm.

Include the following in the information letter:

- State what days and times you will be in the country,
- Invite the taxpayer to contact you if able or if desired, and
- Include a tentative day and time that the taxpayer can visit you at the overseas IRS office.

5.21.5.3
(04-02-2018)
International Travel Time Reporting

- (1) ICS does not track time charged to a case based on the type of contact (e.g., field contact); therefore, to track field time, it is necessary that each employee who contacts taxpayers or attends to case-related business while in the field properly reports the amount of time spent in the field. The amount of time charged to time code 621 Field Time is for informational purposes only and will not affect the overall balance of time charged for the day.
- (2) For international cases only, if case-related travel time is not charged directly to a specific case then time code 809 Miscellaneous Direct should be used to account for this case related travel. During the ICS/ENTITY and Collection Time Reporting System end of month process, a formula is applied to hours

reported to time code 809 which rolls the hours into direct case time codes 101 and 201, based on the number of Taxpayer Delinquent Accounts (TDAs) and Taxpayer Delinquency Investigations (TDIs) respectively in the group. Therefore, time reporting for travel to and from the foreign country should be under time code 621 Field Time and time code 809 Miscellaneous Direct in lieu of reporting time to specific cases. Any travel time outside of the normal tour of duty should also be charged to time code 710 Credit/Comp Hours Earned. If travel is made on one case, then all time will be charged to the case and not to time code 809.

Example: You are scheduled to travel to a foreign country on April 20th to make field visits on several cases and will return on April 24th. April 20th and April 24th are your travel days and you work 8 hours days. The total travel time to travel from your residence to the foreign country is 11 hours. On ICS, you will enter 11 total hours under 621 Field Time and 809 Miscellaneous Direct, and 3 hours under 710 Credit/Comp Hours Earned for April 20th. On your return from the foreign country to your residence, the total travel time was 11 hours. For ICS on April 24th, you will enter 11 total hours under 621 Field Time and 809 Miscellaneous Direct, and 3 hours under 710 Credit/Comp Hours Earned. If the travel was made on one case, then you will enter 11 total hours under the specific case and 621 Field Time, and 3 hours under 710 Credit/Comp Hours Earned.