



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.1.2

SEPTEMBER 3, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits revised IRM 21.1.2, Accounts Management and Compliance Services Operations, Reference Materials Overview.

MATERIAL CHANGES

- (1) IRM 21.1.2.1.2 Added Authority section. Change made for Program Controls requirement.
- (2) IRM 21.1.2.1.4 Added Program Management and Review section. Change made for Program Controls requirement.
- (3) IRM 21.1.2.1.5 Added Program Controls section. Change made for Program Controls requirement.
- (4) IRM 21.1.2.2.2(2) - Updated to include the Process Improvement Specialist as an approver for change requests submitted as SERP Feedback from the Quality Review Staff. IPU 24U1011 issued 10-04-2024
- (5) IRM 21.1.2.2.2(5) - Updated to clarify location of Prior Feedback button and include that prior feedback remains available for 6 months from the submission date. IPU 24U1157 issued 11-25-2024
- (6) IRM 21.1.2.3.8(5) - Updated to remove Installment Agreements from bullet 3, delete bullet 5, and add a bullet for Individual Taxpayer Identification Number (ITIN). IPU 24U1011 issued 10-04-2024
- (7) Editorial updates were made to this IRM section to comply with the **January 2025 Executive Orders and OPM guidance**.
- (8) Various editorial changes made throughout this IRM for clarity, plain language improvement, and grammar.

EFFECT ON OTHER DOCUMENTS

IRM 21.1.2 dated September 10, 2024 (effective 10-01-2024) is revised. This IRM incorporates IRM Procedural Update (IPU) 24U1011 issued 10-04-2024, IPU 24U1157 issued 11-25-2024.

AUDIENCE

All IRS employees in Business Operating Division (BOD) in contact with taxpayers by telephone, correspondence, or in person.

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Taxpayer Services

21.1.2

Reference Materials Overview

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21.1.2.1
(10-01-2021)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides an overview of reference materials cited in various other sections of IRM 21, Customer Account Services.
- (2) **Audience:** The primary users of this IRM are all IRS employees in Business Operating Divisions (BODs) who are in contact with taxpayers by telephone, correspondence, or in person.
- (3) **Policy Owner:** Director of Accounts Management
- (4) **Program Owner:** Accounts Management Policy and Procedures (PPI), Taxpayer Services (TS).
- (5) **Primary Stakeholders:** Organizations with whom Accounts Management collaborates (e.g., Return Integrity and Verification Operations (RIVO) and Submission Processing).

21.1.2.1.1
(10-01-2017)
Background

- (1) Employees in the Accounts Management (AM) organization respond to taxpayer inquiries and phone calls as well as process claims and other internal adjustment requests.

21.1.2.1.2
(10-01-2025)
Authority

- (1) The authorities for this IRM include:
 - Policy Statement 21-1, Service Commitment to Taxpayers Service Program
 - Policy Statement 21-2, The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority
 - Policy Statement 21-3, Timeliness and Quality of Taxpayer Correspondence
 - Policy Statement 21-4, One-stop service defined
 - Policy Statement 21-5, Assistance furnished to taxpayers in the correction of accounts

21.1.2.1.3
(10-01-2021)
Roles and Responsibilities

- (1) The Taxpayer Services Commissioner oversees all policy related to this IRM, which is published on a yearly basis.
- (2) The Accounts Management Director oversees the instructions to the employees contained in the IRM content.
- (3) Accounts Management Policy and Procedures IMF (PPI) Tax Analyst(s) oversees the content in this IRM and acts as a point of contact for all Accounts Management sites.
- (4) Managers and leads ensure compliance with the guidance and procedures in this IRM for case resolution.

21.1.2.1.4
(10-01-2025)
Program Management and Review

- (1) **Program Effectiveness:** Program effectiveness is measured and controlled through:
 - a. Managerial reviews
 - b. Quality reviews
 - c. Quarterly PPI review

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21.1.2.1.5
(10-01-2025)

Program Controls

(1) Program Goals are measured and controlled through:

- Quality data and guidelines for measurement are referenced in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support
- Campus Compliance
- Field Assistance
- Tax Exempt/Government Entities
- Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support
- Goals, measures and operating guidelines are listed in the yearly Program Letter

21.1.2.1.6
(10-02-2023)

Terms and Acronyms

(1) Acronyms commonly used in this IRM:

Acronym:	Definition:
ACS	Automated Collection System
AM	Accounts Management
AUR	Automated Underreporter
BOD	Business Operating Division
CAS	Customer Account Services
CAWR	Combined Annual Wage Reporting
CSR	Customer Service Representative
IDRS	Integrated Data Retrieval System
IPU	IRM Procedural Update
IRM	Internal Revenue Manual
IT	Information Technology
ITLA	Interactive Tax Law Assistant
P&A	Planning and Analysis
POD	Post of Duty
SERP	Servicewide Electronic Research Program
TAS	Taxpayer Advocate Service
TCD	Technical Communications Documents
TTG	<i>Telephone Transfer Guide</i>

(2) For a comprehensive listing of IRS acronyms, refer to the *Acronym Database*.

21.1.2.2
(10-01-2024)
IRM 21 Purpose

- (1) The purpose of IRM 21, Customer Account Services, is to provide instructions to resolve taxpayer correspondence, telephone, and in person inquiries. This includes identifying compliance issues, issuing correspondence, and adjusting tax accounts. Many parts of the IRM, including all of Part 21, are available on the *Servicewide Electronic Research Program (SERP)*. SERP is designed to provide employees from all IRS functions intranet access to IRMs and other reference materials, and to retrieve frequently-referenced documents required to perform job duties. A link to SERP is available on the IRS Source page under **Research Tools**. Most reference materials are available on *SERP* and are regularly updated.

Note: Store all reference material/information marked as **Official Use Only (OUO)** in a secure area, such as a locked file cabinet, when not in use. Never leave SERP OUO material visible if you are away from your terminal/monitor.

Note: AM centers and remote sites are not to develop local job aids and post on local websites. SERP is to be the main reference tool used by Contact Representatives (CRs). SERP includes IRM procedures for conducting program and evaluative quality reviews of phone calls and paper closures. Failure to follow IRMs will result in quality defects being charged

- (2) Employees in the following functional areas must use this IRM:
- Accounts Management
 - Automated Collection System (ACS) (only IRM 21 references noted in IRM 5.19, Liability Collection)
 - Automated Underreporter (AUR)
 - Campus Support
 - Combined Annual Wage Reporting (CAWR)
 - Compliance Services Collection Operations (CSCO) (only IRM 21 references noted in IRM 5.19, Liability Collection)
 - Correspondence Examination (CORR)
 - Employer Identification Number (EIN)
 - Federal Unemployment Tax (FUTA)
 - Field Assistance (FA)/Taxpayer Assistance Centers (TAC)
 - Identity Theft Victims Assistance (IDTVA)
 - Notice Review
 - Taxpayer Advocate Service (TAS)
 - Taxpayer Education
- (3) IRM 21 is designed to provide instructions to achieve “Initial Contact Resolution” (ICR). However, this may require transferring a call to a specific area (application) that is certified to handle the inquiry.
- (4) IRM 21 contains account and processing procedures for Individual Master File (IMF) and Business Master File (BMF) tax returns. Refer to other documents for specific instructions on various issues. See IRM 21.1.2.3.1, Multi-Functional IRMs, and IRM 21.1.2.4, Other IRM References.

21.1.2.2.1
(10-01-2020)
IRM 21 - Explanation of Contents

- (1) Certain chapters/sections provide an overview of contents, definitions of subject matter, and the research required to complete procedures and follow-up actions.
- (2) An explanation of IRM numbering follows:

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- a. Subsection numbers, generally limited to six numbers separated by decimal points (dots), refer to Part, Chapter, Section, Subsection 1 and Subsection 2 (e.g., IRM 21.1.2.2.1).

Note: IRM subsections can be taken to Subsection 5 level if needed.

- b. The Part, Chapter, Section, and Subsection appear at the bottom of each page and the Part, Chapter, and Section appear with the consecutive page number at the top of each page of the published version of the IRM available in the Publishing Catalog.

Example: In IRM reference 21.1.2.4; “21” is the Part number, “1” is the Chapter number, “2” is the Section number, and “4” is the subsection number.

- (3) Customer Service Representatives (CSRs) must become familiar with IRM 21, Job Aids for IRM 21, *Interactive Tax Law Assistant (ITLA)*, the *Telephone Transfer Guide (TTG)* and related IRS reference materials as described in IRM 21.1.2.3, Other Reference Materials, and IRM 21.1.2.4, Other IRM References.

21.1.2.2.2
(11-25-2024)

IRM 21 - Change Requests/Service-wide Electronic Research Program (SERP) Feedback

- (1) To maintain the accuracy of IRM 21, corrections and change requests can be sent to the IRM author or program owner in several ways. See IRM 1.11.8.7, Updating Content on the SERP Website, for further details. Some functional offices may have specific internal processes on how employees submit recommended changes or clarifications on IRM content. Contact your lead or manager:
 - when you have questions or need assistance
 - to verify the request for an IRM change/correction is valid
 - to identify the preferred method of submission for your office/function
- (2) In all functional areas, the front line manager or designee and the responsible Planning and Analysis (P&A) Analyst must approve changes before submission to headquarters. All change requests submitted by Quality Review Staff must be approved by the front line manager or designee and the Process Improvement Specialist (PI Specialist) / Quality Assurance Coordinator (QAC). For assistance in determining whether a change request should be submitted through the SERP Feedback System, use the SERP Feedback *Employee/Manager Checklist* on the *SERP Feedback* landing page.
- (3) Accounts Management/field employees and the Quality Review Staff must follow the IRM 21 SERP Feedback Application (Database) procedures.
- (4) View instructions for using the SERP Feedback System by selecting the **Feedback** button located at the bottom of the *SERP Homepage*. Detailed information on how to submit feedback and view prior responses can be found in the *Guide for Submitting Feedback*.
- (5) Before submission, review previous feedback by selecting the **Prior Feedback** link located in the upper left corner of the Feedback Submission page. Prior Feedback remains available for 6 months from the submission date. Re-examine the requested change(s) and cite supporting documentation as needed. Be specific and avoid the use of general terms such as **revise procedures**. Submit only one issue/topic on the SERP Feedback.

- (6) All changes are considered, but some may **not** be accepted. Accepted changes are usually posted on SERP as IRM Procedural Updates (IPUs).
 - IPU are announced in “Today’s News” on the *SERP Homepage*.
 - Each IPU is assigned a number and identifies the intended audience and applicable Master File.
 - Access previous IPUs via SERP through the IRM Procedural Updates link under the IRM Supplements Tab.
 - Numbering of IPUs is completed consecutively through the calendar year.
 - Maintenance of IPUs is on the current IRM until a revision is republished and effective.
- (7) Do **NOT** use the SERP Feedback form to request changes to the following:
 - Forms - See IRM 1.17.2, Publishing Systems and Programs, for instructions.
 - Letters, Notices, and Publications - See IRM 25.13.1.3, OTC Services, and the *Comments* tab located at the bottom of the *Publishing and Distribution* home page to submit comments, questions, and suggestions for improvement.
 - IAT Tools – See the *IAT Contact Us* page.
 - ITM Course Issues – See the “Questions?” section on the right-hand side of course description pages.
 - Policy statements, tax law, and regulations - Use existing procedures.
- (8) Submit changes for typographical or printing errors as well as procedural or systemic changes through SERP Feedback.

21.1.2.2.3
(10-01-2024)
**IRM 21 Servicewide
Electronic Research
Program (SERP) Alerts**

- (1) Information that may impact employees service-wide, but does not require an IRM procedural update, is placed on SERP as a “SERP Alert.”
 - Each Alert is assigned a number and identifies the (BOD) and the intended audience.
 - Numbering of alerts is completed consecutively through the calendar year.
 - Access current year *SERP Alerts* via the **Alerts by Month** link found on the SERP IRMs page or you can use the **Alerts** link found in the SERP Content section of the Advance Search page.
 - Access previous year’s Alerts through *Previous News Finder*.
- (2) Some examples of SERP Alerts:
 - Reminders to follow certain existing procedures.
 - “Hot” issues - e.g., scams, schemes, processing errors, new tax legislation, erroneous and/or one time notices, etc.
 - Non-IRM related issues - e.g., changes to job aids, ITLA, etc.
- (3) Route SERP Alerts to your first-line manager for approval. Campus managers must obtain approval from an appropriate P&A or Quality representative.
- (4) Approving officials send the SERP Alert request, via e-mail, to the appropriate IRM contact (program analyst). See the *SERP IRM Authors* page.
- (5) The Headquarters program analyst or their manager reviews and expeditiously forwards the Alert to the SERP Office.

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21.1.2.3 (10-01-2024) Other Reference Materials

- (1) The following subsections provide listings of other reference materials (e.g., IRMs, Publications, etc.) which you may need to use to resolve account inquiries.
- (2) Use Document 6209, IRS Processing Codes and Information, as a job aid, along with IRMs listed in IRM 21.1.2.3.1, Multi-Functional IRMs, and IRM 21.1.2.4, Other IRM References, when working account inquiries.
- (3) Online research portals are available on SERP to ensure employees can locate reference materials needed to accomplish their job duties. Research portals are a central location developed to consolidate a collection of technical information from a variety of online sources. Using Research Portals can help reduce time spent researching, thereby, improving the customer experience when working account inquiries. Numerous *Organization Specific Portals* are available by selecting the *Portals* link on the left side of the SERP homepage.
- (4) Reference materials must be easily accessible for use as needed

Note: AM Centers and Remote Sites are not to develop local job aids and post on local websites. SERP is to be the main reference tool used by Customer Service Representatives (CSRs). SERP includes IRM procedures for conducting Program and Evaluative quality reviews of Phone calls and Paper closures. CSRs failure to follow IRMs will result in quality defects being charged .

21.1.2.3.1 (10-01-2020) Multi-Functional IRMs

- (1) Multi-Functional IRMs needed to perform your official duties:
 - IRM 1.2.61 - Servicewide Policies and Authorities - Division Delegations of Authority for Taxpayer Services - All existing authorities delegated by the Commissioner, Deputy Commissioners, Taxpayer Advocate Service, and the business operating divisions.
 - IRM 2.7.1 - Inter-center - Provides information regarding the Information Technology (IT) operational functions between the IRS Campuses (IRSCs) and Enterprise Computing Centers (ECCs). These guidelines are for the IT staff that performs operational functions in IRS campuses, National Headquarters, User and Network Services, and Enterprise Computing Centers.
 - IRM 3.13.5.29.1 - "Oral" Statement/Telephone Contact Address Change Requirements for MFJ Accounts - Instructions on address changes.
 - IRM 3.21.263 - IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS) - Provides instructions for Form W-7, Application for IRS Individual Taxpayer Identification Number.
 - IRM 10.2 - Physical Security Program - Security guidelines for tax information and property that require more than "normal protection" against disclosure, loss, damage or destruction.
 - IRM 11.3 - Disclosure of Official Information - Instructions, guidelines, and procedures to comply with the disclosure laws under which IRS must operate.
 - IRM 13.1 -Taxpayer Advocate Case Procedures - Guidance for the Taxpayer Advocate Service.
 - IRM 20.1 - Penalty Handbook - Instructions to compute, assess, and abate penalties.
 - IRM 20.2 - Interest - Instructions to compute and assess interest.

- IRM 21.3.3 - Taxpayer Contacts - Incoming and Outgoing Correspondence/Letters - Instructions to receive, prepare, and handle correspondence.
- (2) The following IRMs provide Return Integrity and Verification Operation (RIVO) employees with procedures needed to perform their duties:
- IRM 25.25.1 - Revenue Protection - Return Integrity and Verification Operation Business Master File Procedures
 - IRM 25.25.2 - Revenue Protection - Revenue Protection Screening Procedures for Individual Master File Returns
 - IRM 25.25.3 - Revenue Protection - Revenue Protection Verification Procedures for Individual Master File Returns
 - IRM 25.25.4 - Revenue Protection - Integrity and Verification Identity Theft Return Procedures
 - IRM 25.25.5 - Revenue Protection - General Correspondence Procedures
 - IRM 25.25.6 - Revenue Protection - Taxpayer Protection Program
 - IRM 25.25.7 - Revenue Protection - Automated Questionable Credit Program
 - IRM 25.25.8 - Revenue Protection - Revenue Protection External Lead Procedures
 - IRM 25.25.9 - Revenue Protection - Revenue Protection Prisoner Lead Procedures
 - IRM 25.25.10 - Revenue Protection - Frivolous Return Program
 - IRM 25.25.11 - Revenue Protection - Withholding Only (WOW) (Notice CP 05A) Procedures
 - IRM 25.25.12 - Revenue Protection - Fraud and Referral Evaluation (FRE) Procedures for Return Integrity and Verification Operation (RIVO)
 - IRM 25.25.13 - Revenue Protection - Account Resolution for Return Integrity Verification Operations (RIVO)

21.1.2.3.2
(10-01-2024)
Tax Publications

- (1) Tax publications must be easily accessible for use as needed. This list is not all inclusive.
- Publication 1 - Your Rights as a Taxpayer - The IRS adopted the Taxpayer Bill of Rights in June 2014. It is the employee's responsibility to become familiar with and act in accordance with taxpayer rights. See IRC 7803(a)(3).
 - Publication 15 - (Circular E), Employer's Tax Guide.
 - Publication 17 - Your Federal Income Tax (For Individuals).
 - Publication 51 - (Circular A), Agricultural Employer's Tax Guide.
 - Publication 54 - Tax Guide for US Citizens and Resident Aliens Abroad.
 - Publication 225 - Farmer's Tax Guide.
 - Publication 334 - Tax Guide for Small Business (For Individuals Who Use Schedule C).
 - Publication 531 - Reporting Tip Income.
 - Publication 547 - Casualties, Disasters, and Thefts.
 - Publication 584 - Casualty, Disaster and Theft Loss Workbook (Personal-Use-Property).
 - Publication 587 - Business Use of Your Home (Including Use by Daycare Providers).
 - Publication 590-A - Contributions to Individual Retirement Arrangements (IRAs).

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- Publication 590-B - Distributions from Individual Retirement Arrangements (IRAs).
- Publication 926 - Household Employer's Tax Guide.
- Publication 966 - Electronic Choices to Pay All Your Federal Taxes.
- Publication 970 - Tax Benefits for Education.

21.1.2.3.3 (10-01-2016) **e-File Services Publications**

- (1) The following publications explain requirements of the various Electronic Filing Systems:
- Publication 966 - Electronic Choices to Pay All Your Federal Taxes
 - 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 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 (MeF) Guide for Software Developers and Transmitters
 - Publication 5078 - Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Business Submissions

21.1.2.3.4 (10-01-2024) **Integrated Data Retrieval System (IDRS) Reference Material**

- (1) The following IRMs/documents explain IDRS:
- IRM 2.3 - IDRS Terminal Responses - Instructions for Command Codes
 - IRM 2.4 - IDRS Terminal Input - Instructions for Input of Entity and Tax Account Transaction Codes
 - IRM 2.8.1 - Introduction to AIMS Realtime Processing - Instructions for using AIMS display terminals in the Campuses or Area Offices
 - *Document 6209*, IRS Processing Codes and Information - reference guide which contains sensitive Automated Data Processing (ADP) and IDRS data relative to various components of the IRS

21.1.2.3.5 (10-01-2014) **Interactive Tax Law Assistant (ITLA)**

- (1) *The Interactive Tax Law Assistant (ITLA)* is designed for use when responding to telephone tax law inquiries on the topics covered in the guide. For written inquiries, the guide is also a good reference tool. Field Assistance uses ITLA and the Publication Method for all in scope tax law inquiries. Refer to IRM 21.3.4.9, Tax Law Assistance, for more information. ITLA is available for use on SERP.
- (2) Individual income tax topics generally correspond with the topics in Publication 17, Your Federal Income Tax (For Individuals).
- (3) ITLA topics are organized in crosswalks as follows:
- For Field Assistance alphabetically or by category.
 - For Accounts Management-alphabetically or by application number.

21.1.2.3.6
(10-01-2024)
**Telephone Transfer
Guide (TTG)**

- (1) The *TTG* is designed to assist you in making the correct decision when you must transfer a call to another application.
- (2) The *TTG* is accessed by selecting the link found under Quick Links on the SERP homepage or the TTG link on the Who/Where tab. Instructions and tips for using the guide are on the TTG Menu within the guide.
- (3) Cumulative authority allows remote sites to answer calls without transferring, when appropriate. See the *Cumulative Authority* link located in the TTG on the *TS Transfer Policy* page.

21.1.2.3.7
(10-01-2011)
Post of Duty (POD) List

- (1) The *Post of Duty (POD) List* is accessed via SERP - Who/Where.
- (2) The *Post of Duty (POD) List* contains Campus and local office addresses located in each state, Washington, D.C., and Puerto Rico.
- (3) In addition to POD addresses, the following contact information, while not all inclusive, can also be found in the *Post of Duty (POD) List*:
 - ACS
 - EIN assignment
 - Insolvency
 - Installment Agreement
 - Lien Payoff/Release
 - TAS

21.1.2.3.8
(10-04-2024)
**Technical
Communication
Documents (TCDs)**

- (1) Use *TCDs* in conjunction with the IRM when you respond to telephone, in-person, and paper inquiries.
- (2) *TCDs* are approved job aids, written to include IRM procedures for quick reference. These documents condense IRM procedures and consolidate technical information from the IRM and various other sources such as the ITLA and IRS Publications.

Note: AM Centers and Remote Sites are not to develop local job aids and post on local websites. SERP is to be the main reference tool used by Customer Service Representatives (CSRs). CSRs failure to follow IRMs will result in quality defects being charged

- (3) Designed to follow the flow of a taxpayer's inquiry, *TCDs* use plain language and create an easy to use, one-page electronic format to help you resolve issues quickly. *TCDs* provide hyperlinks to the IRM, ITLA, IRS publications, related topics, and other references.
- (4) You can locate *TCDs* on the Intranet via SERP under the IRM Supplements tab (see Technical Communication Documents), or by selecting the "TCD" tab on the left side of the *SERP Homepage*.
- (5) A wide variety of *TCD* topics can be found under the following categories:
 - Account Resolution
 - Authentication and Disclosure
 - Balance Due
 - Credits and Deductions
 - e-File
 - EIN

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- Filing Information
- Identity Theft
- Individual Taxpayer Identification Number (ITIN)
- International
- Payments
- Penalty
- Refund
- Statute
- Taxpayer Protection Program (TPP)
- Transfers and Referrals

- (6) It is highly recommended that you use *TCDs* when you respond to account inquiries on the telephone. It is also recommended that you use them for in-person and paper inquiries.

21.1.2.4 (10-01-2024) Other IRM References

- (1) The IRMs referenced in the following subsections may help resolve inquiries related to tax account problems and questions. These listings are **not** all inclusive.

21.1.2.4.1 (10-01-2020) Submission Processing, Agency-Wide Shared Services (AWSS) and Electronic Performance Support System (EPSS)

- (1) The following IRMs address tax and information returns processing:
- IRM 3.8 - Deposit Activity - Deposit procedures for remittances received in campuses.
 - IRM 3.10 - Campus Mail and Work Control - Procedures for receipt and control of all documents received in campuses.
 - IRM 3.11 - Returns and Documents Analysis - Procedures to code and edit individual income tax returns for computer input and processing.
 - IRM 3.13.2 - BMF Account Numbers - Procedures to change the entity portion of a business taxpayer's account, (i.e., name and address changes).
 - IRM 3.13.5 - Individual Master File (IMF) Account Numbers - Procedures to change the entity portion of an individual taxpayer's account (i.e., name and address changes).
 - IRM 3.13.62 - Media Transport and Control - Distribution instructions for output from Campus Computer Services, Machine Services, and Shipping Functions.
 - IRM 3.30.123 - Processing Timeliness: Cycles, Criteria and Critical Dates - Data Processing Operations Objectives for Area Offices, Campuses, and Enterprise Computing Center, Detroit (ECC-DET).
 - IRM 3.40 - Block Out of Balance Resolution - General instructions to resolve Block Out of Balance (BOB) problems.
 - IRM 3.42 - Electronic Tax Administration - An overview of the Electronic Filing Program.

21.1.2.4.2 (10-01-2024) Unpostable IRMs

- (1) The following IRMs provide information, guidelines, and procedures to resolve unpostable conditions:
- IRM 3.12.32, General Unpostables - Provides general information for the Generalized Unpostable Framework (GUF).
 - IRM 3.12.166, EPMF Unpostables - Provides information on working Employee Plans Master File (EPMF) unpostables.

- IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution - Provides information on IMF and Payer Master File (PMF) unpostables.
- IRM 3.12.278, Exempt Organization Unpostable Resolution - Provides EO unpostable instructions for correcting EO return unpostable to allow to post to Master File.
- IRM 3.12.279, BMF/CAWR/PMF Unpostable Resolution - Identifies unpostable transactions/conditions not compatible with existing master file data or normal Submission Processing Campus operating procedures and their resolution.
- IRM 21.5.5, Unpostables - Provides general instructions for resolving unpostable tax account conditions.

21.1.2.4.3
(10-01-2024)
Accounting IRMs

- (1) The following IRMs provide instructions for Campus and Enterprise Computing Center, Martinsburg (ECC-MTB) Accounting and Data Control:
- IRM 3.17.46, Automated Non-Master File Accounting - Provides instructions for processing tax information to the Automated Non-Master File by the Accounting function in the Cincinnati Submission Processing Campus.
 - IRM 3.17.79, Accounting Refund Transactions - Provides procedural and processing instructions to Accounting Operations to approve, schedule and certify refunds.
 - IRM 3.17.220, Excess Collections File - Provides technical instructions to be used by Accounting Technicians when receiving and adding records to the Excess Collections File (XSF).
 - IRM 3.17.243, Miscellaneous Accounting - Provides information for campus Accounting Branch to process quick, prompt, and jeopardy assessments.
 - IRM 3.17.277, Electronic Payments - Provides information for Ogden Submission Processing Center Accounting Branch to operate the Electronic Federal Tax Payment System (EFTPS).

21.1.2.4.4
(10-01-2013)
International IRMs

- (1) The following IRMs provide instructions for processing international tax returns.
- IRM 21.7.12 - Non-Master File (NMF) Adjustments - Used by IRS employees to process International NMF adjustments and instructions on filing Form 1120-IC_DISC, Interest Charge Domestic International Sales - Corporation Return.
 - IRM 21.8.1 - International - IMF International Adjustments - Used by Tax Examiners, CSRs and Taxpayer Resolution Representatives (TRRs) in Accounts Management to process International IMF adjustments.
 - IRM 21.8.2 - International - BMF International Adjustments - Used by Tax Examiners, CSRs and TRRs in Accounts Management to process International BMF adjustments.

21.1.2.4.5
(10-01-2024)
Liability Collection IRMs

- (1) The following IRMs provide instructions for securing delinquent returns and assisting with balance due inquiries.
- Note:** As of April 19, 2021, Accounts Management (AM) CRs no longer negotiate payments on balance due accounts or set demand dates for missing returns. See IRM 21.1.1.3.1, Accounts Management (AM) Customer Service Representative (CSR) Duties Handling Accounts with Balance Due / Missing Returns, for information regarding these issues.

21.1 Accounts Management and Compliance Services Operations

- IRM 5.19.1 - Balance Due - Provides procedures for campus processing of balance due accounts where "Can't Pay", "Won't Pay" and "Will Pay Later" have been indicated by the taxpayer.
- IRM 5.19.2, Individual Master File (IMF) Return Delinquency - Contains information for working returns delinquency responses in Compliance Services and Accounts Management.