



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.3.12

JUNE 21, 2017

## EFFECTIVE DATE

(06-21-2017)

## PURPOSE

- (1) This obsoletes IRM 21.3.12, Accounts Management Balance Due Contacts

## MATERIAL CHANGES

- (1) The Accounts Management Balance Due Contacts content has either been moved to other IRMs, can be located in other IRMs or the procedures have been obsoleted.

| IRM 21.3.12 Section:   | Procedures have moved or Currently Exist:   |
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| IRM 21.3.12.1, Overview  | IRM 5.19.1.1, Balance Due Overview  |
| IRM 21.3.12.2, Balance Due Research  | IRM .19.1.3, Balance Due Research and Balance Due Collection First Read Process (CFRP), IRM 21.5.2.4.8.3, Clearance Tolerances, IRM 5.19.13, Campus Procedures for Securing Financial Information, IRM 5.19.1.3.4.2, Obtain and Verify Levy Sources, IRM 5.19.1.3.2, Balance Due Taxpayer Education (Cause and Cure)                                      |
| IRM 21.3.12.2.1, Full Compliance Check Individual Master File (IMF) and Business Master File (BMF) | IRM 5.19.3.4.1, Full Compliance Check   |
| IRM 21.3.12.3, Determine The Earliest The Taxpayer Can Full Pay                                    | IRM 5.19.1-2, W&I Call Flow, IRM 5.19.1-3, SB/SE Call Flow, IRM 5.19.1.5, Methods of Payment, IRM 5.19.1.5.4.17, IA Terms and Conditions, 5.19.1.5.7, Front End Mirror Assessment Process for IA and CNC Closures, 5.19.1.1.7, Ways to Submit Payment, IRM 21.7.2.3.4, Deposits, IRM 5.19.1.4.4, TFRP Issues, and IRM 5.19.1.5.1, Taxpayer Refuses to Pay |
| IRM 21.3.12.3.1, Can Full Pay Balance Due Now (Payoff within 1 to 10 days) IMF and BMF             | IRM 5.19.1.5.2, Can Full Pay Balance Now (Payoff)   |

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| IRM 21.3.12.3.2, Taxpayer can Full Pay Within 11 to 59 Days - IMF, BMF Out-of-Business or BMF in - Business Non-Trust Fund Accounts          | IRM 5.19.1.5.2, Can Full Pay Balance Now (Payoff)                                     |
| IRM 21.3.12.3.3, Taxpayer Can Full Pay Within 60 to 120 Days - IMF, BMF Out-of-Business or BMF In-Business Non-Trust Fund Accounts           | IRM 5.19.1.5.3, Full Pay Within 60 to 120 Day Agreement                               |
| IRM 21.3.12.3.4 Taxpayer Can Make Payments - Installment Agreement   | IRM 5.19.1.5.4 Installment Agreement (IA)   |
| IRM 21.3.12.3.4.1 Pending Installment Agreement Criteria   | IRM 5.19.1.5.4.7 Pending Installment Agreement Criteria                               |
| IRM 21.3.12.3.6, Proposal meets Guaranteed or Streamlined Installment Agreement Criteria   | IRM 5.19.1.5.4, Installment Agreement (IA)  |
| IRM 21.3.12.3.5.1, Preassessed Installment Agreement (IAPND) and Unassessed Modules  | IRM 5.19.1.5.4.16, Preassessed IA Requests  |
| IRM 21.3.12.3.5.2, Streamlined Installment Agreement (DDIA)  | IRM 5.19.1.5.4.13, Input of IA  |
| IRM 21.3.12.3.5.2.1, Payroll Deduction Installment Agreement (PDIA)  | IRM 5.19.1.5.4.15, Form 2159, Payroll Deduction Agreement                             |
| IRM 21.3.12.3.5.2.2, Direct Debit Installment Agreement  | IRM 5.19.1.7.4, Perfecting DDIA's   |
| IRM 21.3.12.3.5.2.3, Streamlined Installment Agreement with a Voluntary Lump Sum Payment (VLSP)  | IRM 5.19.1.5.4.24, VLSP   |
| IRM 21.3.12.3.5.3, Front End Mirror Assessments Process for Installment Agreement (IA) and Currently Not Collectible Hardship Closures (CNC) | IRM 5.19.1.5.7.1, Front End Mirror Assessments Mirror Process for IA and CNC closures |
| IRM 21.3.12.3.5.4, Manually Monitored Installment Agreement  | IRM 5.19.1.5.6, Manually Monitored Installment Agreement (MMIA)                       |

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| IRM 21.3.12.3.6, Proposal Does Not Meet Guaranteed or Streamlined Installment Agreement Criteria   | IRM 5.19.1.5.4.7, Pending IA Criteria, IRM 5.19.1.5.4.7.1, Requests Not Meeting Pending IA Criteria, and IRM 5.19.1.5.4.7.2, Requests Meeting Pending IA Criteria |
| IRM 21.3.12.3.7, In - Business Trust Fund (IBTF) Express Criteria  | IRM 5.19.1.5.4.2, IA Requirements IBTF Express Agreement  |
| IRM 21.3.12.3.9, Installment Agreement Terms and Conditions  | IRM 5.19.1.5.4.17, IA Terms and Conditions  |
| IRM 21.3.12.3.10, Balance Due Outgoing Correspondence  | IRM 5.19.1.1.5, Balance Due Outgoing Correspondence Guidelines  |
| IRM 21.3.12.2.11, BMF, In-Business Non Trust Fund Modules Only, Taxpayer is Out of Business and/or Form 1120 Accounts Only                 | IRM 5.19.1.5.4.3, IA request In-Business, Non Trust Fund, and/or 1120, U.S. Corporation Income Tax Return Only  |
| IRM 21.3.12.3.12, Taxpayer Cannot Make Payments - IMF Accounts   | IRM 5.19.1.1.6.5, Currently Not Collectible, CNC  |
| IRM 21.3.12.3.12.1, Exception Criteria, CNC  | IRM 5.19.17.1.1.2, CNC Exception Criteria   |
| IRM 21.3.12.3.12.2, BMF Accounts Closed Hardships - Taxpayer Cannot Make Payments  | IRM 5.19.1.1.6.5.2, Hardship CNC Closing Codes  |
| IRM 21.3.12.3.12.3, CNC Options for Defunct Corporations, Exempt Organizations, Limited Partnerships and Limited Liability Companies (LLC) | IRM 5.19.1.1.6.5.1, Non Hardship CNC Closing Codes  |
| IRM 21.3.12.4, Taxpayer Calling About An Existing Defaulted Installment Agreement  | IRM 5.19.1.5.4.23, Adding a New Liability to an Existing IA, and IRM 5.19.1.5.4.22, Revision or Reinstatement of IAs  |
| IRM 21.3.12.4.1, Taxpayer Requests An Installment Agreement Payoff Amount  | 5.19.1.5.2, Can Full Pay the Balance Now  |
| IRM 21.3.12. 4. 2, Taxpayer Problems with and Requested Changes to DDIAs   | IRM 5.19.1.5.4.14.2, Taxpayer Problems with DDIA  |

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| IRM 21.3.12.4.3 Taxpayer Request a Change in Payment Date - Regular Installment Agreement                        | IRM 5.19.1.5.4.22(8) Revision/ Reinstatement of IAs   |
| IRM 21.3.12.4.4, Request to Allow a Payment Skip   | IRM 5.19.1.5.4.21, Payment Skips (Missed Payments)  |
| IRM 21.3.12.4.5, Adding a New Module to an Existing or Defaulted Agreement                                       | IRM 5.19.1.5.4.22(6), Revision/ Reinstatement of IAs, and IRM 5.19.1.5.4.23, Adding a New Liability to an Existing IA |
| IRM 21.3.12.4.6, Taxpayer Requests A Reduction in Payment Amount   | IRM 5.19.1.5.4.22 (8) Revisions/ Reinstatement of IAs   |
| IRM 21.3.12.4.7, Taxpayer Re-requesting Reinstatement of Defaulted Installment Agreement                         | IRM 5.19.1.5.4.22(6), Revision/ Reinstatement of IAs  |
| IRM 21.3.12.4.8, Taxpayer Requests Reinstatement of a Direct Debit Installment Agreement (DDIA)                  | IRM 5.19.1.5.4.14, DDIA   |
| IRM 21.3.12.4.8.1, Converting Direct Debit Installment Agreements  | IRM 5.19.1.7.4, Perfecting DDIA's   |
| IRM 21.3.12.4.9, Taxpayer Requests Revision or Reinstatement to a Payroll Deduction Installment Agreement (PDIA) | IRM 5.19.1.5.4.22 (6), Revision/ Reinstatement of IAs   |
| IRM 21.3.12.4.10, Existing Agreements With a New Individual Shared Responsibility Payment Module                 | IRM 5.19.1.5.4.26, IA Considerations for Individual SRP Modules   |
| IRM 21.3.12.5, Accounts Requiring Special Handling   | IRM 5.19.1.2.2.1, General Transfer and Referral Information, and IRM 5.19.1.2.5, For Other Account Issues.            |
| IRM 21.3.12.5.2, Status 26 Modules   | IRM 5.19.1.2.2.4, Revenue Officer (RO Assignment, and IRM 5.19.1.3.1 (8), Account Actions on Referral/Redirects       |
| IRM 21.3.12.5.2.1, Collection Assignment Number (TXMOD) is 35XX6YY   | IRM 5.19.1.3.1(9), Account Actions on Referrals/Redirects   |
| IRM 21.3.12.5.2.2, The Collection Assignment Number (TXMOD) is 8000  | IRM 5.19.1.3.1(9), Account Actions on Referrals/Redirects   |

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| IRM 21.3.12.5.2.3, Status 26 - Case Assigned to a Revenue Officer                                   | IRM 5.19.1.2.2.4, Revenue Officer (RO) Assignment  |
| IRM 21.3.12.5.3, Status 71 -Y Freeze or Taxpayer Issue is an Offer in Compromise (OIC)              | IRM 5.19.17.1.2, OIC   |
| IRM 21.3.12.5.3.1, Taxpayer is Requesting an OIC  | IRM 5.19.17.1.2(7), OIC  |
| IRM 21.3.12.5.3.2, Taxpayer Requests Help in Preparing Form 656                                     | IRM 5.19.17.1.2, OIC   |
| IRM 21.3.12.5.3.3, Taxpayer is Inquiring about the status of an OIC Application                     | IRM 5.19.1.2.5, For Other Account Issues, IRM 5.19.1.5.4.5, Account Statuses Affecting IAs, and IRM 5.19.17.1.2, OIC |
| IRM 21.3.12.5.3.4, Refund has Offset After OIC Approved   | IRM 21.5.6.4.43, V- Freeze, and IRM 21.5.6.5.4.50, -Y Freeze   |
| IRM 21.3.12.5.3.5, Taxpayer has Subsequent Liability After an Approved OIC (Status 72 or -Y Freeze) | IRM 21.5.6.4.50, -Y Freeze   |
| IRM 21.3.12.5.4, Status 72 Account(s) or Taxpayer Has a Bankruptcy Issue                            | IRM 5.19.1.4.2.1, Contacts Regarding Insolvency  |
| IRM 21.3.5.4.1, Bankruptcy Filed  | IRM 5.19.1.4.2.1.2, Bankruptcy Filed   |
| IRM 21.3.12.5.4.2 Taxpayer to File Bankruptcy   | IRM 5.19.1.4.2.1.3, Will File Bankruptcy   |
| IRM 21.3.12.5.4.3, Status 72 Taxpayer Requests Payoff or Has a Technical Question                   | IRM 21.5.6.4.44, -V Freeze   |
| IRM 21.3.12.5.4.4, Insolvency Debt- Discharged, Written Off or Forgiven                             | IRM 5.19.1.4.2.1.1, Insolvency Debt - Discharged, Written Off or Forgiven  |
| IRM 21.3.12.5.5, Levy Release Request   | IRM 5.19.1.3.1, Account Actions on Referral/Redirects  |
| IRM 21.3.12.5.6.1, Balance Due Paid in Full   | IRM 5.19.4.6.5, Lien Releases  |
| IRM 21.3.12.5.6.2, Taxpayer Advocate Criteria   | IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines and IRM 5.19.1.2.2.3, Taxpayer Advocate Service (TAS)      |

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| IRM 21.3.12.5.6.3, Appeal Right for Lien Filing and Levy Action | IRM 5.19.8, Collection Appeal Rights  |
| IRM 21.3.12.6.3.2, Collection Due Process (CDP)                 | IRM 5.19.1.2.2.2, Collection Due Process (CDP) and CAP 9423   |
| IRM 21.3.12.6.3.3, Equivalent Hearing                           | IRM 5.19.8.4.2, Collection Due Process (CDP) Hearing Requests   |
| IRM 21.3.12.5.8, Other Situations Requiring Special Handling    | IRM 5.19.1.4, Balance Due Special Considerations, IRM 5.19.1.2.5, For Other Account Issues, IRM 21.5.6.4.41, -U Freeze and IRM 21.5.6.4.18, -I Freeze |

**EFFECT ON OTHER DOCUMENTS**

None

**AUDIENCE**

None

Kevin Morehead  
Director, Accounts Management  
Wage and Investment Division