



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.32.1

DECEMBER 18, 2023

## EFFECTIVE DATE

(01-08-2024)

## PURPOSE

- (1) This transmits new IRM 25.32.1, Direct File, Direct File Pilot - Customer Support.

## MATERIAL CHANGES

- (1) This new IRM section provides Direct File customer support procedures and instructions for Accounts Management employees for the 2024 Direct File Pilot. Due to the nature of the implementation of this new IRS program, changes to employee instructions through IRM procedural updates may be issued to meet the needs of taxpayers and employees.

## EFFECT ON OTHER DOCUMENTS

None

## AUDIENCE

Wage and Investment (W&I) Accounts Management Customer Service Representatives

Bridget Roberts  
Acting Chief, Direct File



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25.32.1

Direct File Pilot - Customer Support

## Table of Contents

### 25.32.1.1 Program Scope and Objectives

25.32.1.1.1 Background

25.32.1.1.2 Authority

25.32.1.1.3 Roles and Responsibilities

25.32.1.1.4 Program Management and Review

25.32.1.1.5 Program Controls

25.32.1.1.6 Acronyms

25.32.1.1.7 Related Resources

### 25.32.1.2 Direct File Pilot Customer Support

### 25.32.1.3 Direct File Text Chat

25.32.1.3.1 Assistor Direct File Text Chat General Guidance

25.32.1.3.2 Direct File Text Chat - Eligibility Checker Queues

25.32.1.3.3 Direct File Text Chat - Logged-in Queues

### 25.32.1.4 Handling eGain and Other Issues Encountered During Chat



25.32.1.1  
(01-08-2024)  
**Program Scope and Objectives**

- (1) This IRM provides procedures for customer service representatives in handling and responding to Direct File inquiries via an IRS text chat portal.
- (2) **Purpose:** The purpose of the Direct File program is to provide a free IRS-run service for individual taxpayers to prepare and electronically file a tax return. The purpose of Direct File Customer Support is to provide taxpayers with answers to technical and product related questions, respond to Direct File eligibility inquiries and direct taxpayers to other online self-help tools and/or toll-free options.
- (3) **Audience:** The primary users of this IRM section are Customer Service Representatives (CSR) in Accounts Management.
- (4) **Policy Owner:** Chief, Direct File within the Commissioner's office.
- (5) **Program Owner:** Office of Direct File within the Commissioner's office.
- (6) **Primary Stakeholders:** CSRs in Accounts Management who provide customer support to taxpayers using the Direct File application.
- (7) **Program Goals:** Direct File pilot program uses a suite of performance, quality, and feedback measures that align with the Government Performance Results Act of 2010. This data, when combined with real-time performance monitoring and feedback loops present a full view of the taxpayer experience. This information is used to inform budget and resource decisions designed to improve the taxpayer experience.

25.32.1.1.1  
(01-08-2024)  
**Background**

- (1) The IRS is required by the Inflation Reduction Act (IRA) to evaluate the feasibility of providing taxpayers with the option of a free, voluntary, IRS-run electronic filing system known as Direct File. The Direct File pilot will test the Direct File product and customer support provided by the IRS via a text chat portal. The pilot will roll out in phases to test the system and taxpayer experience.

25.32.1.1.2  
(01-08-2024)  
**Authority**

- (1) The *IRA Strategic Operating Plan (SOP)* dated April 5, 2023 requires the IRS to initiate a Direct File pilot in the 2024 filing season. See IRA §10301(1)(B).

25.32.1.1.3  
(01-08-2024)  
**Roles and Responsibilities**

- (1) **The Chief of Direct File** has the oversight responsibility for the instructions to employees contained in this IRM section.
- (2) **Accounts Management, Customer Service Representatives (CSR)** handle taxpayer contacts by answering Direct File inquiries from the Direct File IRS website via text chat and make outgoing calls as necessary. Non-Direct File inquiries are referred to the appropriate online service or toll-free number.
- (3) **Direct File Headquarters Customer Support staff** oversees the Direct File activities and provide technology support, training, and program leadership.

25.32.1.1.4  
(01-08-2024)  
**Program Management and Review**

- (1) **Program Effectiveness:** The program will be managed in a limited, controlled environment to allow for changes prior to any large-scale launch in the future. The 2024 filing season will serve as a pilot for Direct File to learn about the Direct File service and the needs of taxpayers who use it. By starting with a pilot, the IRS can efficiently learn about Direct File's effectiveness, identify areas of improvement for future iterations and ensure it meets the needs of

taxpayers who want to use it. Success for this initiative would include high satisfaction rates among customers who use the direct file service, and, if adopted, continued use of a Direct File service by taxpayers from one year to the next.

25.32.1.1.5  
(01-08-2024)

#### Program Controls

- (1) Non-evaluative quality reviews will be performed throughout the pilot. Quality data and guidelines for measurement are referenced in IRM 21.10.1, Embedded Quality (EQ) for Accounts Management, Campus Compliance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

25.32.1.1.6  
(01-08-2024)

#### Acronyms

- (1) The following table lists the various acronyms (abbreviations) and terms used throughout this IRM:

Acronym/Term	Definition
AM	Accounts Management
BEARS	Business Entitlement Access Request System
Category Code	Code that identifies the issue from the chat conversation
Chat	A real time interaction between an assistor and a customer where the participants exchange text messages
Chat Queue	A holding area where chats reside until they are pushed to or pulled by chat assistors
CSR	Customer Service Representative, also known as Assistor
CTC	Child Tax Credit
Customer Support	The team responsible for answering questions and resolving issues taxpayers may experience with Direct File
DF	Direct File - a free, IRS-provided website for individual taxpayers to prepare and electronically file a tax return
eGain	Application used for text chat. It is a "customer interaction hub" used to manage interactions with customers through various channels including chat, email, secure message, phone, co-browse, and video chat
EITC	Earned Income Tax Credit

Acronym/Term	Definition
ITLA	Interactive Tax Law Assistant
Knowledge Base	A Department's common repository of predefined content. Consists of standardized quick use message templates by category.
ODC	Other Dependents Credit
Quick Responses	Standard messages in response to taxpayer issues
Resolution Code	Code that indicates disposition of the chat and if it was resolved
IRM Procedural Updates (IPU)	IRM Procedural Update - A type of interim guidance used to issue an immediate or interim procedural change to an IRM posted on SERP

25.32.1.1.7  
(01-08-2024)

#### Related Resources

- (1) Direct File Information on IRS.gov: *Direct File | Internal Revenue Service (irs.gov)* or <https://www.irs.gov/about-irs/strategic-plan/direct-file>.
- (2) Publication 5788, Inflation Reduction Act IRS-run Direct e-File Tax Return System.
- (3) Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803 (a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the Taxpayer Bill of Rights (TBOR), see <https://www.irs.gov/taxpayer-bill-of-rights>.

25.32.1.2  
(01-08-2024)

#### Direct File Pilot Customer Support

- (1) Direct File (DF) is a free, IRS-provided service for individual taxpayers to prepare and electronically file a federal tax return directly with the IRS.
- (2) Taxpayers with simple tax situations living in the following states may be eligible for the 2024 pilot: Arizona (AZ), California (CA), Florida (FL), Massachusetts (MA), New Hampshire (NH), Nevada (NV), New York (NY) South Dakota (SD), Tennessee (TN), Texas (TX), Washington (WA) and Wyoming (WY).
- (3) Direct File will integrate with the eligible State Income Tax systems as follows:
  - a. Integrated data transfer to state: AZ, MA, NY
  - b. Manual data transfer to state: CA, WA
  - c. No state taxes: FL, NH, NV, SD, TN, TX, WY
- (4) The pilot will roll out in phases beginning with the initial phases by invitation only before being made available to the general public residing in the pilot states. The timing and scope of each phase will be determined as information is collected regarding the progress of the pilot.

- (5) The objective of Direct File Customer Support is to help taxpayers as they use Direct File and promote compliance by helping taxpayers understand and meet their tax filing responsibilities. Every taxpayer with a question must be offered an answer or a referral.
- (6) Direct File Customer Support assistants are Account Management Customer Service Representatives (CSRs) who will provide assistance to taxpayers through the eGain Chat feature and answer technical and product related questions, pre-filing questions related to Direct File eligibility and provide potential solutions to return rejected notifications.
- (7) Questions not related to Direct File including account related inquiries will be referred to either online self-service options or the appropriate toll-free phone number.
- (8) Eligibility criteria to utilize IRS Direct File includes:

Eligibility	Criteria
Basic Eligibility	<ul style="list-style-type: none"> <li>• Any filing status</li> <li>• Standard deduction</li> <li>• Dependents</li> </ul> <p><b>Note: Out of Scope:</b> Claiming dependents by non-custodial parents/ Form 8332.</p> <ul style="list-style-type: none"> <li>• Form 1040, Form 1040-SR, Form 1040(SP)</li> </ul> <p><b>Note: Out of Scope:</b> Non-resident aliens and dual status individuals.</p> <ul style="list-style-type: none"> <li>• Language and accessibility preferences (Schd. LEP, Form 9000)</li> </ul>



Eligibility	Criteria
Income Eligibility	<ul style="list-style-type: none"> <li>Income from an employer (Form W-2)</li> <li>\$1,500 or less in interest income, savings bonds, or Treasury obligations (Form 1099-INT, boxes 1 and 3)</li> <li>Unemployment compensation (Form 1099-G)</li> <li>Social Security (Form SSA-1099)</li> <li>Railroad Retirement Board benefits (Form RRB-1099)</li> </ul> <p><b>Out of scope:</b></p> <ul style="list-style-type: none"> <li>Unreported tips</li> <li>Alimony that is required to be included in your income</li> <li>Income received from payment apps, online marketplaces, or payment cards (Form 1099-K)</li> <li>Income from independent contractor and gig work (Form 1099-NEC)</li> <li>Income from rent, prizes, awards, and more (Form 1099-MISC)</li> </ul>
Credits	<ul style="list-style-type: none"> <li>Child Tax Credit (CTC)</li> <li>Other Dependents Credit (ODC)</li> <li>Earned Income Tax Credit (EITC)</li> </ul>
Adjustments	<ul style="list-style-type: none"> <li>Student loan interest</li> <li>Educator expenses</li> </ul> <p><b>Out of Scope:</b></p> <ul style="list-style-type: none"> <li>Dependent Care Expenses</li> </ul>

- (9) All other types of income, credits, deductions, and adjustments are out of scope for the 2024 Direct File pilot.

25.32.1.3  
(01-08-2024)  
**Direct File Text Chat**

- (1) Direct File Text Chat was implemented January 2024 to provide assistance to taxpayers with questions about Direct File eligibility and those who have questions and/or experience issues during the electronic filing process.
- (2) Direct File Text Chat uses the eGain application as its platform. CSRs using text chat must obtain access to the eGain application through a BEARS Entitlement request. The eGain application contains a knowledge base with knowledge articles and “Quick Responses” to assist CSRs with responses. CSRs can use the pre-written responses, edit them to answer taxpayer specific questions, or formulate their own responses as needed.

- (3) Direct Files Text Chat is an unauthenticated text chat. Assistors do not have access to taxpayer information and cannot access taxpayer accounts. Assistors can only respond to general inquiries regarding Direct File eligibility and answer questions during the electronic filing process.
- (4) Items that are out of scope for Direct File text chat include:
  - Taxpayer account information
  - Tax advice
  - State tax status and/or assistance
  - Assistance with ID.me
  - Providing step-by-step guidance throughout the electronic filing process
- (5) There are four queues for Direct File Text Chat in the eGain application as follows:
  - **Eligibility Checker - English Chat Queue** - Taxpayers enter this queue via the Direct File webpage and are not signed into the Direct File application. They can chat with an assistor to get answers to eligibility and/or related tax law questions.
  - **Eligibility Checker - Spanish Chat Queue** - This is the Spanish version of the Eligibility Checker - English Chat Queue. Taxpayers enter this queue via the Spanish Direct File webpage or are transferred in from the Eligibility Checker - English Chat Queue.
  - **Logged-in English Chat Queue** - Taxpayers in this queue have already logged into the Direct File application and can chat with an assistor for questions and/or technical issues during the electronic filing process.
  - **Logged-in Spanish Chat Queue** - This is the Spanish version of the English Logged-in Chat Queue. Taxpayers in this queue can text chat in Spanish with bilingual assistors. Assistors may receive chats from taxpayers who have elected to use the Spanish version of Direct File; or Spanish chats transferred in from the English Logged-in Chat Queue.

25.32.1.3.1  
(01-08-2024)

#### Assistor Direct File Text Chat General Guidance

- (1) General guidance for all text chats is the following:
  - a. Assistors **must** greet the taxpayer when connected, using the “Welcome” quick response.
  - b. Text chat assistors should use the eGain knowledge base, including pre-written quick responses and links whenever possible to ensure consistency. However, assistors can edit or create their own quick responses when needed to quickly answer recurring taxpayer questions if a response or link is not already available.
  - c. Transfer Spanish chats to the appropriate Spanish queue when received in the English Eligibility Checker or Logged-in queue.
  - d. Use the “Research Hold” quick response when placing the taxpayer on hold, giving a time frame of 3 to 5 minutes. Assistors should return to the taxpayer within that time frame and request additional time if needed.
  - e. Assistors should always provide the save transcript instructions quick response to taxpayers prior to closing the chat.
  - f. A Category Code and a Resolution Code must be selected before the text chat can be closed. Select the appropriate category code(s) according to the chat issue(s), e.g. Direct File (DF) eligibility, return reject, etc. Select the Resolution Code to indicate how the chat ended, i.e. resolved, escalated, disconnected, etc.

25.32.1.3.2  
(01-08-2024)  
**Direct File Text Chat -  
Eligibility Checker  
Queues**

- (1) Chats from the Eligibility Checker queues will come from taxpayers on the Direct File public facing webpages. Taxpayers may have questions or require clarification on their eligibility to use Direct File. Use the available Direct File Eligibility knowledge articles to respond to these inquiries.
- (2) Direct File chat assistors will follow guidance contained throughout IRM 21, Customer Account Services to respond to general questions. Interactive Tax Law Assistant (ITLA) trained CSRs will use the verbatim results from ITLA to respond to tax law questions. Refer inquiries outside of trained skill level to the appropriate online self-help service or toll-free number. Do not attempt to handle inquiries or other issues for which you are not trained.
  - a. Non-ITLA trained CSRs will refer taxpayer to *IRS.gov/ITA* for tax law questions.
  - b. Refer taxpayers to *IRS.gov/account* for account specific information. **Do not access the taxpayer's account.**
  - c. Use *SERP - Telephone Numbers - The Source (IRS.gov)* located on SERP to provide the appropriate toll-free number and hours of operation.
- (3) Direct File text chat assistors cannot give tax advice. If asked, use the appropriate quick response to inform the taxpayer that you cannot provide tax advice.
- (4) IRS employees cannot assist taxpayer in creating an ID.me account. Use the available knowledge articles in eGain to direct taxpayers or refer as appropriate to the *ID.me Help Center* website for help with logging in and creating an account.
- (5) Use the state filing knowledge articles contained in the eGain knowledge base to respond to state income tax inquiries.

25.32.1.3.3  
(01-08-2024)  
**Direct File Text Chat -  
Logged-in Queues**

- (1) The Direct File application is a secure platform that requires taxpayers to authenticate their identity via ID.me to securely file. Once signed into Direct File, taxpayers will have the option to chat in English or Spanish if they have questions during the electronic filing process and post filing (e.g., return rejects). Although the taxpayer has authenticated their identity in order to use Direct File, all eGain text chat sessions will be unauthenticated.
- (2) Assistors will use the appropriate knowledge articles and quick responses available in eGain to respond to Direct File inquiries. These inquiries may include but are not limited to eligibility, technical troubleshooting, and navigating rejection reasons. The response should be modified as needed to address the specific question.
- (3) Account specific inquiries should be referred as appropriate. Advise the taxpayer of available online resources such as Online Account, where they can access their individual account information including balance, payment, tax records, and more. Questions outside the scope of AM and Direct File training should be referred to the appropriate online self-help service or toll-free number as described in IRM 25.32.1.3.2, IRS Direct File Text Chat - Eligibility Checker Queues.
- (4) Assistors will make every effort to troubleshoot Direct File technical issues with taxpayers. This includes reviewing and sharing resolutions for any previously documented known issues from the knowledge base. Some issues will require

escalation to the Direct File technical team. Document the issue in the eGain case notes field. The escalation process will be located in the Direct File Escalation job aid on SERP.

- (5) Returns submitted via Direct File may be rejected by IRS if there is an error. Probe the taxpayer to obtain the reject code and use the rejection code job aid on SERP to advise the taxpayer the reason for rejection and next steps.
- (6) On occasion, it may become necessary to switch from text chat to an outgoing call when:
  - a. The taxpayer requests an outbound call in lieu of continuing a lengthy text chat exchange; or,
  - b. The assistor determines an outbound call is necessary to fully assess a technical issue that may require escalation.

**Note:** Outgoing calls must only be made on chats originating from a “Logged In” queue.

- (7) Take the following actions when making the outbound call:
  - a. Send the “Contact Recording” quick response warning which states: “Note that the call will be recorded for quality assurance purposes. By accepting the call, you consent to recording. If you don’t wish to be recorded, please tell me immediately and I’ll stop the recording”.
  - Note: Do not edit this quick response.**
  - b. Disable the recording feature if the taxpayer indicates they do not wish to be recorded.
  - c. Make the outbound call immediately. No callbacks are to be scheduled for a later time/date. Follow IRM 21.1.1.4, Communication Skills, paragraphs 22 and 24.
  - d. Keep the chat window open throughout the call so that the category and resolution codes can be properly documented in eGain.

**Note:** If the taxpayer’s inquiry includes an issue outside the scope of Direct File, the taxpayer should be provided with the appropriate referral information and given the option to transfer. If the taxpayer elects to be transferred, the assistor will use the “Consult feature” on *Finesse*, dial 9-1 and complete 10-digit toll free number (extensions cannot be used); and **wait to confirm they have connected with the IRS BEFORE completing the transfer.**

25.32.1.4  
(01-08-2024)  
**Handling eGain and  
Other Issues  
Encountered During  
Chat**

- (1) Direct File assistors sign on to eGain via *Cisco Finesse*. Assistors experiencing issues with *Finesse* should attempt to sign onto the eGain standalone option as a first step.
- (2) Do not open a help desk ticket for eGain issues. Notify your manager or designee so that the issue can be elevated to the Systems Analyst.
- (3) If a taxpayer is unresponsive during a chat session, send an “are you there” quick response and allow **two minutes** for response before disconnecting the chat.
- (4) For requests to speak (chat) with a manager, use the Conference feature to add the manager or appointed designee to the chat conversation if they are

readily available. If not available, follow the escalation procedures in IRM 25.32.1.3.3, Direct File Text Chat - Logged-in Queues.

- (5) Follow procedures throughout IRM 21.1.3, Operational Guidelines Overview, for bomb, suicide and other threats and safety concerns.

