IRM PROCEDURAL UPDATE

DATE: 07/09/2024

NUMBER: sbse-05-0724-0829

SUBJECT: Updates to Reduced User Fee Rates for Regular IA's; PDIA's; Regular OPA & Internal Controls; TC 971 AC 043 Input for IA's That Haven't Terminated

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1

CHANGE(s):

IRM 5.19.1.2.3.3, Transfer Personal Identification Number (PIN) Generation, Added Caution under paragraph (1) to not generate a transfer PIN on accounts with unresolved TPP.

(1) ACS employees are required to use the IAT Disclosure tool to generate a four (4) digit transfer personal identification number (PIN) to the taxpayer if the call must be transferred for further action to a participating function, provided the TIN has been secured and requirements below are met. See Exhibit 5.19.1-3, ACS Call Flow.

Exception: If the TIN is not secured, use of the IAT Disclosure tool **is not** required to generate a four (4) digit transfer PIN.

Caution: Do not issue the caller a Transfer PIN if there is unresolved Taxpayer Protection Program (TPP) involvement on the account when transferring to the TPP line.

IRM 5.19.1.2.3.3.1, Transfer Personal Identification Number (PIN) Acceptance, Revised paragraph (3) language for clarity.

(3) Explain the transfer PIN process is **only** valid on the *initial* call, including multiple transfers for the *same* call, and IRS callback initiated by the taxpayer via the Customer Callback Program while on hold after the initial call.

Note: The transfer PIN expires at the end of the call which generated it.

Reminder: CC ENMOD history will reflect four (4) digit transfer PIN(s) previously issued, along with the date of issuance. If CC ENMOD history shows that the PIN was provided on a previous day, apologize to the taxpayer and explain that the transfer PIN is no longer valid. Continue normal disclosure procedures. See IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication.

IRM 5.19.1.2.7, Ways to Submit Payments, Added new paragraph (9) to include Online Account (OLA) as an electronic payment option.

(9) Online Account (OLA), Taxpayers can make a payment, from their checking or savings account, through their Individual Online Account (IOLA), an online system available to IMF taxpayers through IRS.gov. Payments can be made toward the following:

- Balance due
- Recently filed amended return
- An extension (through the original due date of the return)
- Estimated tax
- Proposed tax assessment

For more information about Individual Online Account (IOLA), See IRM 21.2.1.62, Individual Online Account (IOLA).

IRM 5.19.1.2.8, Mandated IAT Tools, Deleted X Claim IAT Tool from table under paragraph (7) since no longer utilized by ACS.

(7) The table below provides a list of mandated tools for ACS Call Site, ACSS and CSCO employees. When an action must be taken and a Mandatory IAT tool is available, Campus Compliance employees with access to the tool are required to use it to complete the action (unless paragraph (3) above applies).

Functions	Mandatory IAT Tools	Suggested Use
ACS and ACSS	• Credit Transfer • Erroneous Refund • Fill Forms **Exception:** Issuing e-4442. See IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442. • Letters • Manual Refund • REQ54 • REQ77	• Compliance Suite • Disclosure **Exception:** When transferring a call to or from a participating function, ACS employees are required to use IAT Disclosure tool to generate or validate a Transfer PIN, provided all requirements are met. See IRM 5.19.1.2.3.3, Transfer Personal Identification Number (PIN) Generation, IRM 5.19.1.2.3.3.1, Transfer

Functions	Mandatory IAT Tools	Suggested Use
		Personal Identification Number (PIN) Acceptance.
CSCO	• Credit Transfer • Erroneous Refund • eClerical (for ESTAB requests) • FRM49 • Letters • Manual Refund • REQ54 • REQ77 (TDI) • TFRP Suite • Withholding Compliance (Andover & Austin)	• Compliance Suite

Note: For more information on each tool, including job aids, see the IAT Website

IRM 5.19.1.3.3, For TAC Office Employees, Added note under paragraph (1) with reference for SCP transfer procedures.

(1) **ST 22 Cases:** When working ST 22 cases, notify your ACS Liaison of actions you take if you do not have access to ACS; **do not** direct the taxpayer to contact the ACS call site.

Note: For SCP cases follow IRM 5.19.5.4.11.8.2, SCP ACS Incoming Call Procedures.

IRM 5.19.1.3.4.1, Multilingual Services, Revised table under paragraph (3)(a) to add IMF & BMF Balance Due Spanish transfer extensions.

(3) If interpretation is needed for limited English proficient (LEP) taxpayers, offer the taxpayer OPI Service.

a. For Spanish speaking callers:

Account Type ...	UCCE Extension ...
IMF ACS Spanish	1071
BMF ACS Spanish	1076
IMF Balance Due Spanish	1011
BMF Balance Due Spanish	1090

Exception: Special Compliance Personnel (SCP) employees who do not speak Spanish but receive calls from Spanish speaking taxpayers calling about SCP accounts before 4 p.m. Central Time should transfer the call to UCCE Extension 1139. See IRM 5.19.1.3.4.3.7, Special Compliance Personnel (SCP) Calls. Staff receiving these calls **after** 4 p.m. Central **must** offer the OPI service according to paragraph (4) instructions in IRM 5.19.1.3.4.1, Multilingual Services, and should **not** transfer calls to ACS Spanish IMF, ACS Spanish Or SCP Spanish applications.

Exception: Philadelphia ACS assistors staffing the International ACS line who do not speak Spanish but who receive calls from Spanish speaking taxpayers calling about International accounts must offer the OPI service according to paragraph (4) instructions below and should **not** transfer calls to ACS Spanish IMF or ACS Spanish BMF applications.

b. For all other LEP callers, offer OPI service. See paragraph (4) below.

IRM 5.19.1.3.4.2.1, Tax Law Inquiry Topic is Handled by AM, Added note under table of paragraph (1)(a) with guidance when taxpayer is transferred to the tax law automated system & location of resources available at IRS.gov.

(1) When the taxpayer's Tax Law inquiry is one of the topics listed in IRM 5.19.1.3.4.2(1), Tax Law Inquiry, AM is responsible for handling the inquiry.

a. If the call is received during Accounts Management Toll-Free lines (AM) hours of operation (7:00 am to 7:00 pm (local time)):

Issue ...	UCCE Extension ...
AM Tax Law Inquiry,	○ English: 3013 ○ Spanish: 3014

Note: Advise the caller that they are being transferred to an automated line which provides available resources for finding answers to their questions. If the caller says they were previously transferred to the automated line and does not want to be transferred again, provide the following explanation or similar statement: "We apologize that live help is not available on this topic. Please visit our website at IRS.gov. Our Help tab (at the top of the page) is a great place to begin your search. It has a host of good information that is sure to address your concerns. Thank you for calling." If they do not object to the transfer, thank them for calling and transfer the call.

b. If the call is received outside of the hours of operation, **do not** transfer the call. Instead, advise taxpayer of the hours of operation and to call the appropriate AM toll-free number 800-829-1040.

IRM 5.19.1.3.4.2.2, Tax Law Inquiry Topic is NOT Handled by AM, Added note under table of paragraph (3) with guidance when taxpayer is transferred to the tax law automated system & location of resources available at IRS.gov.

(3) If the caller does not want to be referred to the self-help options above and insists on seeking other tax law related inquiries, transfer the call using the following table:

Language ...	UCCE Extension ...
English	3013
Spanish	3014

Note: Advise the caller that they are being transferred to an automated line which provides available resources for finding answers to their questions. If the caller says they were previously transferred to the automated line and does not want to be transferred again, provide the following explanation or similar statement: “We apologize that live help is not available on this topic. Please visit our website at IRS.gov. Our Help tab (at the top of the page) is a great place to begin your search. It has a host of good information that is sure to address your concerns. Thank you for calling.” If they do not object to the transfer, thank them for calling and transfer the call.

IRM 5.19.1.3.4.3.6, BMF Taxpayer, Revised Table and Exception under paragraph (1) to add BMF Spanish extension number and updated language for clarity.

(1) If you are not trained to handle an ACS BMF account, transfer the call:

Account Type ...	UCCE Extension ...
BMF	1085
BMF (Spanish)	1076

Exception: Puerto Rico ACS provides bilingual support for BMF ACS lines. Therefore, Puerto Rico ACS employees should not transfer calls to this line. If not trained on BMF, Puerto Rico ACS employees should transfer the caller to extension 1076.

IRM 5.19.1.4, Balance Due Research and Balance Due Collection First Read Process (CFRP), Added note under paragraph (2) for reverse validity research.

(2) Research all tax account(s) to identify compliance issues and address the taxpayer's inquiry.

Note: Research via IDRS using a "*" or "v" immediately following the TIN if unable to initially find the balance due for a taxpayer.

IRM 5.19.1.4.1, Account Actions on Referral/Redirects, Revised paragraph (4)(a) to include other U.S. Territories for clarity.

(4) Forward documents to RO Group Manager based on Revenue Officer by TSIGN/ZIP/State look-up located on the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.

Note: The first two digits of the RO group number represent the AO number.

a. Review the taxpayer's Collection Assignment Code. This is a two-digit number that appears on CC ENMOD (COLL-ASGMT) and is the assigned Area Office (AO). Determine whether this is a W&I or SB/SE AO:

AO ...	BOD ...
11-15	W&I
21-27	SB/SE (Domestic)
35	SB/SE (International, including Puerto Rico and other U.S. Territories)

Exception: There is no International W&I AO number. If the taxpayer lives in Puerto Rico, other U.S. Territories or outside the U.S., the International SB/SE AO number of 35 should be used.

b. Transfer the case:

AO ...	Transfer Steps ...
W&I	1. If the taxpayer's current AO is a W&I number, the AO code must be changed to a SB/SE AO number. This can be done at the same time the assignment is changed. **Note:** RO assignments are made using SB/SE AO numbers. 2. Overlay CC ENMOD with ENREQ bringing up INCHG. 3. Change DOC-CD to 50. 4. Input AO number in CLC field.

AO ...	Transfer Steps ...
	5. Input "AO006541" in CASE-ASSN-NUM field. **Example:** Taxpayer resides in Arkansas. According to the RO by State, the AO is 25. Enter "25006541" in the CASE-ASSN-NUM field. 6. Input remarks (i.e., "Account Balance exceeds authority. Transferring case to field"). 7. Page up (transmit).
SB/SE	1. If the taxpayer's current AO is a SB/SE AO number, change the assignment number. 2. Use CC ASGNI/CC ASGNB by overlaying CC ENMOD. 5.19.5.8.4.1 (6) Transfer Out of ACS 3. Input "6541" in the BGEE field. 4. Input the AO number followed by **00** in the AOTO field. **Example:** Taxpayer resides in Iowa. According to the RO by State, the AO is 26. Enter "2600" in the AOTO field. 5. Page up (transmit).

IRM 5.19.1.4.1.1, Account Actions on Referral/Redirects - ACS and ACSS Employees, Reorganized guidance in both tables under paragraph (1) for clarity and added Caution due to no longer allowed input of a TC 971 AC 043 to post for an IA that has not terminated.

(1) Follow the procedures below when handling an account exceeding ACS authority levels. See IRM 5.19.1.2.6, Case Processing Authority Levels:

Note: Ensure FCC is completed per IRM 5.19.1.4.4.1, Full Compliance Check.

Note: Jeopardy - Cases where collection is in jeopardy (at risk) should be assigned to Field Collection. Enter "TOI7". See IRM 5.19.5.8.4, I7 - Transfer Actions.

a. The account is in **Notice Status** or ST 24:

And ...	Then ...
ST 24 and/or Notice Status and request for an IA **Note:** This includes ST 64 accounts.	a. Input TC 971 AC 043 if the request meets pending IA criteria. IRM 5.19.1.6.4.7, Pending IA Criteria. **Caution:** Do not input a TC 971 AC 043 for an existing IA that is not reversed or terminated (A TC 971 AC 063 not followed by a TC 972 AC 063 or a TC 971 AC 163). b. **You must document the terms of the proposed IA on AMS.** c. Request lead/manager approval to transfer the case to the field prior to updating STAUP 22 or reassigning to 6541 on IDRS: **Note:** The approver must document their approval in AMS Comments. ▪ Input CC STAUP 2200 to IDRS for all Notice Status modules. ▪ Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ▪ ST 22 (if applicable): Input "TOI7,05,TFRO". See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. d. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field.

And ...	Then ...
	e. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
ST 24 and/or Notice Status and taxpayer states Unable to Pay (Possible CNC).	a. Document AMS. b. Request lead/manager approval to transfer the case to the field prior to updating STAUP 22 or reassigning to 6541 on IDRS: **Note:** The approver must document their approval in AMS Comments. ▪ Input CC STAUP 2200 to IDRS for all Notice Status modules. ▪ Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ▪ ST 22 (if applicable): Input "TOI7,05,TFRO". See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. c. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field.

And ...	Then ...
	d. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Request for a Release of Levy Only: Account is in ST 24 and an immediate hardship exists (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, Levy Release: General Information.	a. If a hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, release levy upon receipt of verification. **Note:** If levy was issued through the FPLP, State Income Tax Levy Program (SITLP) or Alaska Permanent AKPFD, follow instructions in IRM 5.19.9, Automated Levy Programs. b. Document AMS. c. Request lead/manager approval to transfer the case to the field prior to updating STAUP 22 or reassigning to 6541 on IDRS: **Note:** The approver must document their approval in AMS d. Comments. ▪ Input CC STAUP 2200 to IDRS for all Notice Status modules. ▪ Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ▪ ST 22 (if applicable): Input **TOI7,05,TFRO**. See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them.

And ...	Then ...
	▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. e. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. f. If documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Request for a Release of Levy Only: Account is in ST 24 and either: o **No** levy was issued, or o A levy was issued, but is **not** causing an immediate hardship.	a. If any levies were issued, but **no** hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, **do not** release them. If no levy was issued, proceed to paragraph (c) below. **Note:** If a levy was issued through FPLP, SITLP or AKPFD, follow instructions in IRM 5.19.9, Automated Levy Programs. b. Notify the taxpayer the levy release is denied and inform them of their right to speak to a manager to appeal the denial. If the manager sustains the decision to not release the levy, taxpayers have the right to appeal the decision. See IRM 5.19.8, Collection Appeal Rights. Also, see IRM 5.19.1.3.2(10), For All Employees. c. Document AMS. d. Request lead/manager approval to transfer the case to the field prior to

And ...	Then ...
	updating STAUP 22 or reassigning to 6541 on IDRS: **Note:** The approver must document their approval in AMS Comments. ▪ Input CC STAUP 2200 to IDRS for all Notice Status modules. ▪ Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ▪ ST 22 (if applicable): Input "TOI7,05,TFRO". See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. e. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. f. If documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
ST 60 **and the taxpayer requests** to revise the terms of the IA or the taxpayer is	a. Default IA. Input CC IADFL on IDRS. Follow instructions in IRM

And ...	Then ...
now unable to maintain the IA (possible CNC).	5.19.1.6.4.19.1, Withdrawal of IA Requests. **Note:** The defaulting of an existing IA is based on **the taxpayer request** to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC). b. Document AMS to show that the IA was defaulted and why. c. Input TC 971 AC 043 **only** if the taxpayer wants to revise their IA **and** the request meets pending IA criteria. **You must document the terms of the proposed IA on AMS.** See IRM 5.19.1.6.4.7, Pending IA Criteria. **Reminder:** The transaction date of the TC 971 AC 043 must be one day after the TC 971 AC 163 transaction date. Use posting delay code “2” when inputting the TC 971 AC 043. d. Request lead/manager approval to transfer the case to the field prior to updating STAUP 22 or reassigning to 6541 on IDRS: **Note:** The approver must document their approval in AMS Comments. ▪ Input CC STAUP 2200 to IDRS for all Notice Status modules. ▪ Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them.

And ...	Then ...
	▪ ST 22 (if applicable): Input "TOI7,05,TFRO". See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. e. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. f. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site. **Note:** Include Form 14425, Withdrawal of Installment Agreement Requests, (or equivalent), with any documentation forwarded to the field group.

b. The account has modules in ST 22:

And ...	Then ...
The taxpayer requests an IA	a. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.6.4.7, Pending IA Criteria. b. **You must document the terms of the proposed IA on AMS.** c. Request lead/manager approval to transfer the case to the field prior to updating STAUP 22 for any Notice Status modules or reassigning to 6541 on IDRS:

And ...	Then ...
	Reminder: Prior to taking account actions you must request managerial approval. **Note:** The approver **must** document their approval in AMS Comments. ▪ ST 22 (if applicable):"TOI7,05,TFRO". See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Input CC STAUP 2200 to IDRS for any Notice Status modules. ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. d. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. e. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Taxpayer states Unable to Pay (Possible CNC).	a. Document AMS. b. Request lead/manager approval to transfer the case to the field prior to updating STAUP 22 or reassigning to 6541 on IDRS: **Reminder:** Prior to taking account actions you must request managerial approval.

And ...	Then ...
	Note: The approver **must** document their approval in AMS Comments. ▪ ST 22 (if applicable):"TOI7,05,TFRO". See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Input CC STAUP 2200 to IDRS for any Notice Status modules. ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. c. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. d. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Request for a Release of Levy Only: An immediate hardship **exists** (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, Levy Release: General Information.	a. If a hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, release levy upon receipt of verification. b. Document AMS. c. Request lead/manager approval to transfer the case to the field prior to updating STAUP 22 or reassigning to 6541 on IDRS: **Reminder:** Prior to taking account actions you must request managerial approval.

And ...	Then ...
	Note: The approver **must** document their approval in AMS Comments. ▪ ST 22 (if applicable): Input "TOI7,05,TFRO". See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Input CC STAUP 2200 to IDRS for any Notice Status modules. ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. d. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. e. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Request for a Release of Levy Only: Either: o **No** levy was issued or o A levy was issued, but is **not** causing an immediate hardship.	a. If any levies were issued, but **no** hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, **do not** release them. If no levy was issued, proceed to paragraph (c) below. b. Notify the taxpayer the levy release is denied and inform them of their right to speak to a manager to appeal the denial. If the manager sustains the decision to not release the levy, taxpayers have the right to appeal the decision. See IRM 5.19.8, Collection Appeal Rights. Also, see IRM 5.19.1.3.2(10), For All Employees. c. Document AMS.

And ...	Then ...
	d. Request lead/manager approval to transfer the case to the field prior to updating STAUP 22 or reassigning to 6541 on IDRS: **Reminder:** Prior to taking account actions you must request managerial approval. **Note:** The approver **must** document their approval in AMS Comments. ▪ ST 22 (if applicable): Input "TOI7,05,TFRO". See IRM 5.19.5.8.4, I7 - Transfer Actions. ▪ Input CC STAUP 2200 to IDRS for any Notice Status modules. ▪ Input **TOI7,05,TFRO**. See IRM 5.19.5.8.4, I7 - Transfer Actions. **Note:** The approver **must** document their approval in AMS Comments. ▪ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ▪ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. e. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. f. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents. o Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.

IRM 5.19.1.4.1.2, Account Actions on Referral/Redirects - CSO Employees, Reorganized guidance in table under paragraph (1) for clarity and added Caution due to no longer allowed input of a TC 971 AC 043 to post for an IA that has not terminated.

(1) Follow the procedures below when handling an account exceeding CSCO authority levels. See IRM 5.19.1.2.6, Case Processing Authority Levels:

Note: Ensure FCC is completed per IRM 5.19.1.4.4.1, Full Compliance Check.

Note: Jeopardy - Cases where collection is in jeopardy (at risk) should be assigned to Field Collection. Follow instructions in IRM 5.19.1.4.1(4), Account Actions on Referral/Redirects.

If ...	Then ...
The account is in Notice Status and request for an IA **Note:** This includes ST 64 accounts.	a. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.6.4.7, Pending IA Criteria. **Caution:** Do not input a TC 971 AC 043 for an existing IA that is not reversed or terminated (A TC 971 AC 063 not followed by a TC 972 AC 063 or a TC 971 AC 163). b. You **must** document the terms of the proposed IA on AMS. c. Refer the case to the appropriate function. d. If the account balance is between # [redacted] # AAB (CC SUMRY) and # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. e. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field. o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in IRM

If ...	Then ...
	5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. f. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral. g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. ○ ACS: Forward correspondence received to the appropriate ACSS Site based on BOD code and State mapping (W&I State Mapping or SB/SE State Mapping). ○ Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Taxpayer states Unable to Pay (Possible CNC).	a. Document AMS. b. Refer the case to the appropriate function. c. If the account balance is between # [redacted] # AAB (CC SUMRY) (IMF and BMF) and # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. ○ Input CC STAUP 2200 for all Notice Status modules. ○ Input CC ASGNI 0120. ○ Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. d. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field.

If ...	Then ...
	○ Input CC STAUP 2200 for all Notice Status modules. ○ Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. e. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral. f. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. ○ ACS: Forward correspondence received to the appropriate ACSS Site based on BOD code and State mapping (W&I State Mapping or SB/SE State Mapping). ○ Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Request for a Release of Levy Only: Account is in ST 22 or 24 and an immediate hardship **exists** (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, Levy Release: General Information.	a. If a hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, release the levy upon receipt of verification. **Exception:** Immediately forward ST 22 accounts to ACSS. Fax the request to the applicable ACSS Liaison based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). b. Refer the case to the appropriate function. c. Document AMS.

If ...	Then ...
	d. If the account balance is between # [redacted] # AAB (CC SUMRY) and # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. e. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field. o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. f. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral. g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. o ACS: Forward correspondence received to the appropriate ACSS Site based on BOD code and State mapping (W&I State Mapping or SB/SE State Mapping). o Field: Forward correspondence received to the appropriate field group based on state mapping using

If ...	Then ...
	the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Request for a Release of Levy Only: Account is in ST 22 or 24 and either: • **No** levy was issued, or • A levy was issued, but is **not** causing an immediate hardship.	a. If any levies were issued, but **no** hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, **do not** release them. If no levy was issued, proceed to paragraph (c) below. **Exception:** Immediately forward ST 22 accounts to ACSS. Fax the request to the applicable ACSS Liaison based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). b. Notify the taxpayer the levy release is denied and inform them of their right to speak to a manager to appeal the denial. If the manager sustains the decision to not release the levy, taxpayers have the right to appeal the decision. See IRM 5.19.8, Collection Appeal Rights. Also, see IRM 5.19.1.3.2(10), For All Employees. c. Refer the case to the appropriate function. d. Document AMS. e. If the account balance is between # [redacted] # AAB (CC SUMRY) and # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. f. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field. o If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). o Advise the taxpayer it could take up to 90 days before the RO contacts them.

If ...	Then ...
	Encourage the taxpayer to make voluntary payments until the RO contacts them. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. g. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral. h. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. o ACS: Forward correspondence received to ACSS based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
ST 60 **and the taxpayer requests** to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC).	a. Default IA. Input CC IADFL on IDRS. Follow instructions in IRM 5.19.1.6.4.19.1, Withdrawal of IA Requests. **Note:** The defaulting of an existing IA is based on **the taxpayer request** to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC). b. Document AMS to show that the IA was defaulted and why. If a new IA was proposed, you **must** input TC 971 AC 043 if the request meets pending IA criteria **and document the terms of the proposed IA on AMS**. See IRM 5.19.1.6.4.7, Pending IA Criteria. c. Refer the case to the appropriate function. **Reminder:** The transaction date of the TC 971 AC 043 must be one day after the TC 971 AC 163 transaction date. Use posting delay code “2” when inputting the TC 971 AC 043.

If ...	Then ...
	d. If the account balance is between # [redacted] # AAB (CC SUMRY) and # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. e. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field. o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. f. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral. g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. o ACS: Forward correspondence received to ACSS based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). o Field: Forward correspondence received to the appropriate field group based on state mapping using

If ...	Then ...
	the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site. **Note:** Include Form 14425, Withdrawal of Request for Installment Agreement (or equivalent), with any documentation forwarded to ACSS or the field group.

IRM 5.19.1.4.1.3, Account Actions on Referral/Redirects - FA Employees, Reorganized guidance in table under paragraph (1) for clarity and added Caution due to no longer allowed input of a TC 971 AC 043 to post for an IA that has not terminated.

(1) Follow the procedures below when handling an account exceeding FA authority levels. See IRM 5.19.1.2.6, Case Processing Authority Levels:

Note: Ensure FCC is completed per IRM 5.19.1.4.4.1, Full Compliance Check.

Note: Jeopardy - Cases where collection is in jeopardy (at risk) should be assigned to Field Collection. Follow instructions in IRM 5.19.1.4.1 (4), Account Actions on Referral/Redirects.

If ...	Then ...
Notice Status and request for an IA **Note:** This includes ST 64 accounts.	a. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.6.4.7, Pending IA Criteria. **Caution:** Do not input a TC 971 AC 043 for an existing IA that is not reversed or terminated (A TC 971 AC 063 not followed by a TC 972 AC 063 or a TC 971 AC 163). b. **You must document the terms of the proposed IA on AMS.** c. Refer the case to the appropriate function. d. If the account balance is between **#** [redacted] **#** and **#** [redacted] **#** AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the

If ...	Then ...
	taxpayer to call ACS as soon as possible to make arrangements. e. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field. o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. f. Inform the taxpayer verbally of the referral. g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. o ACS: Forward correspondence received to the appropriate ACSS site based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Taxpayer states Unable to Pay (Possible CNC).	a. Document AMS. b. Refer the case to the appropriate function. c. If the account balance is between # [redacted] # and # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. d. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field.

If ...	Then ...
	○ Input CC STAUP 2200 for all Notice Status modules. ○ Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. e. Inform the taxpayer verbally of the referral. f. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. ○ ACS: Forward correspondence received to ACSS based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). ○ Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Request for a Release of Levy Only: Account is in ST 22 or 24 and an immediate hardship **exists** (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, Levy Release: General Information.	a. If a hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, release the levy upon receipt of verification. b. Refer the case to the appropriate function. Inform the taxpayer verbally of the levy release. c. Document AMS. d. If the account balance is between **#** [redacted] **#** and **#** [redacted] **#** AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. ○ Input CC STAUP 2200 for all Notice Status modules. ○ Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. e. If the account balance is more than **#** [redacted] **#** AAB (CC SUMRY) (IMF and BMF), transfer the case to the field. ○ Input CC STAUP 2200 for all Notice Status modules.

If ...	Then ...
	○ Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. f. Inform the taxpayer verbally of the referral. g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. ○ ACS: Forward correspondence received to ACSS based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). ○ Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Request for a Release of Levy Only: Account is in ST 22 or 24 and either: • **No** levy was issued, or • A levy was issued, but is **not** causing an immediate hardship.	a. If any levies were issued, but **no** hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, **do not** release them. If no levy was issued, proceed to paragraph (c) below. b. Notify the taxpayer the levy release is denied and inform them of their right to speak to a manager to appeal the denial. If the manager sustains the decision to not release the levy, taxpayers have the right to appeal the decision. See IRM 5.19.8, Collection Appeal Rights. Also, see IRM 5.19.1.3.2(10), For All Employees. c. Refer the case to the appropriate function. d. Document AMS. e. If the account balance is between **#** [redacted] **#** and **#** [redacted] **#** AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. ○ If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. ○ Provide the taxpayer or representative with the ACS toll-free number. Encourage the

If ...	Then ...
	taxpayer to call ACS as soon as possible to make arrangements. f. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field. o If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. g. Inform the taxpayer verbally of the referral. h. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. o ACS: Forward correspondence received to ACSS based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
ST 60 **and the taxpayer requests** to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC).	a. Default IA. Input CC IADFL on IDRS. Follow instructions in IRM 5.19.1.6.4.19.1, Withdrawal of IA Requests. **Note:** The defaulting of an existing IA is based on **the taxpayer request** to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC). b. Document AMS to show that the IA was defaulted and why. If a new IA was proposed, you **must** input TC 971 AC 043 if the request meets pending IA criteria **and** document the terms of the proposed IA on AMS. See IRM 5.19.1.6.4.7, Pending IA Criteria.

If ...	Then ...
	c. Refer the case to the appropriate function. **Reminder:** The transaction date of the TC 971 AC 043 must be one day after the TC 971 AC 163 transaction date. Use posting delay code "2" when inputting the TC 971 AC 043. d. If the account balance is between # [redacted] # and # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to ACS. o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. e. Inform the taxpayer verbally of the referral. f. If the account balance is more than # [redacted] # AAB (CC SUMRY) (IMF and BMF), transfer the case to the field. o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in IRM 5.19.1.4.1(4)(b), Account Actions on Referrals/Redirects). o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. g. Inform the taxpayer verbally of the referral. h. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. o ACS: Forward correspondence received to ACSS based on BOD code and state mapping (W&I State Mapping or SB/SE State Mapping). o Field: Forward correspondence received to the appropriate field group based on state

If ...	Then ...
	mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site. **Note:** Include Form 14425, Withdrawal of Request for Installment Agreement (or equivalent), with any documentation forwarded to ACSS or the field group.

IRM 5.19.1.4.4.1, Full Compliance Check, Added note under paragraph (3)(c) for when MFT 32 or ID Theft indicator is not present.

(3) Establish whether the taxpayer filed all returns as required in IRM 5.19.2.6.4.5, IMF - Determining Liability, and IRM 5.19.22.5.3, BMF Return Delinquency Responses and Inquiries, (or a module was closed or can be closed, with a satisfying transaction code). Individuals in business as sole proprietors must be in compliance with both individual and business filing requirements, including the following guidelines:

a. If TDI modules closed with a TC 598, you must satisfy these modules by securing a tax return or making a determination the taxpayer is not required to file.
b. If the taxpayer is required to file, request the returns and reverse the TDI modules with a TC 592 with no cc.
c. Determine liability to file; for IMF, see IRM 5.19.2.6.4.5, IMF - Determining Liability. For BMF, see IRM 5.19.22.5.3, BMF Return Delinquency Responses and Inquiries.

Note: If no MFT 32 or TC 971 AC 111 is present, request the return.

IRM 5.19.1.4.4.2, Balance Due Taxpayer Education (Cause and Cure), Added note under paragraph (4) when telephone numbers do not need to be requested.

(4) You must do this when speaking to the taxpayer via phone or when answering correspondence.

Note: If documentation is present that indicates contact numbers were addressed within the past 13 cycles, then you are not required to request telephone numbers.

IRM 5.19.1.5.21.4, ACS and FA Taxpayer Contacts on Private Debt Collection

Accounts, Revised language under paragraph (4) regarding PCA cross-reference modules for clarity.

(4) A taxpayer may be liable for modules assigned to an IRS contracted PCA, as well as modules that are not assigned to PDC (including X-refs). When this occurs, follow the guidance below:

a. **Cross-reference modules Non-PDC:** Work with the taxpayer to resolve any cross-reference modules that are **not** assigned to PDC

   Example: An individual balance on a secondary taxpayer, business account (BMF), etc.).

   Reminder: If an IA is granted for cross-reference modules, it **must** be processed as a Manually Monitored Installment Agreement (MMIA). See IRM 5.19.1.6.6, Manually Monitored Installment Agreement, MMIA.

b. **New Modules on Accounts Assigned to PDC:** A new module with a balance due will be assigned to PDC, 3 weeks after the first notice. Advise the taxpayer to contact the PCA for account resolution if they are unable to full pay the new module and provide the PCA phone number.

   Reminder: Do not set up an MMIA for a New Module.

   Note: See IRM 5.19.1.5.21.2.1, Private Debt Collection Account Identification, to identify PDC modules.

   Reminder: If ACS takes enforcement action(s) on module(s) in **ST 22**, the PCA will continue to work any cross reference accounts assigned to PDC, unless the IRS recalls the account. There are legislative exclusions that would cause the IRS to recall an account from the PCA. Examples include a proper exercise of appeal under IRC 6320, IRC 6330, or an offer-in-compromise. See IRM 5.19.1.5.21.3.1, Legislative Exclusions to Private Debt Collection Criteria, for additional examples of legislative exclusions.

IRM 5.19.1.5.21.5, ACSS and CSCO Correspondence on Private Debt Collection Accounts, Revised language in Exception under paragraph (2) for clarity.

(2) If the PCA previously granted a PA on a PDC account, do **not** take case actions to interfere with the taxpayer's PA with their PCA. See IRM 5.19.1.5.21.6, Payment Arrangements (PA) Granted by Private Collection Agencies.

Exception: A taxpayer may be liable for modules assigned to an IRS contracted PCA, as well as cross-reference modules that are not assigned to PDC. When this occurs, work the non-PDC modules following guidance in IRM

5.19.1.5.21.4(4), ACS and FA Taxpayer Contacts on Private Debt Collection Accounts.

IRM 5.19.1.5.22, Special Compliance Personnel (SCP) Program, Revised paragraph (2) for clarity regarding the call types SCP will handle.

(2) SCP employees will answer calls from both SCP call site inventory accounts and other ACS status accounts. The account does not have to be assigned to SCP. SCP employees will handle the call and move the case to the applicable "N" Function on ACSWeb to change the ownership to SCP. SCP will not answer notice status calls.

IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff), Revised first table under paragraph (5) to clarify when computing the payoff payment in person at the TAC office.

(5) For payoff requests, compute the payoff as follows and document the amount and computation date on AMS:

Phones	Action
If the taxpayer will mail their payment or take to TAC Office,	• Compute the payoff to ten days from the anticipated payment date. (mail) • Compute payoff on the same day payment is received. (In person)
For debit/credit card or IRS Direct Pay payments,	Compute the payoff to the date the taxpayer states they will authorize the payment.
For VanillaDirect payments,	Compute the payoff to three days from the anticipated payment date.
For payments made via EFTPS,	Compute the payoff amount to the date the payment is requested by the taxpayer unless requested after 8:00 PM ET; if so, use the next day.

Correspondence	Action
If the taxpayer will mail their payment by a specific future date,	Compute the payoff to 21 days from the anticipated payment date.
If the taxpayer provides no date, or the date has passed,	Compute the payoff to 30 days from today.

IRM 5.19.1.6.4.1, Determining Appropriate IA, Added Caution under paragraph

(1) to not input a pending IA for an existing IA that is not reversed or terminated.

(1) Determine if the account meets SIA criteria, based on the AAB (CC SUMRY) or if the IA requires securing a financial statement. See IRM 5.19.1.2.6.3, Installment Agreements.

Note: The payment amount need not be the same throughout the 72 months for a SIA; the IA can have increasing payments provided the AAB (CC SUMRY) is full paid within 72 months or the CSED, whichever is shorter.

Note: If an IA determination cannot be made within 24 hours, and the request meets pending IA criteria: IRM 5.19.1.6.4.7, Pending IA Criteria. You must input a TC 971 AC 043 to stop any collection activity while making an IA determination.

Caution: Do not input a pending IA for an existing IA that is not reversed or terminated. (A TC 971 AC 063 not followed by a TC 972 AC 063 or a TC 971 AC 163).

IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview, Revised Current User Fee Table under paragraph (5) to add a Note with revised IA user fees for Regular IA or PDIA's & Regular OPA effective July 2024.

(5) The purpose of an IA User Fee is for the IRS to recover costs of the services with administering the IA program to taxpayers. United States Code 9701 – as interpreted by Office of Management and Budget Circular A-25 – provides authority for the imposition of user fees. User fees are imposed for services pertaining to the entering into and monitoring of an IA and the restructuring or reinstating of an IA. See 26 CFR. 300.1. **Current User Fee Rates:**

From …	Through …	Current User Fee Rates …
April 10, 2018,	Present,	a. Origination User Fee: Manual: o Low-Income regular IA origination for Regular IA or PDIA - $43, which may be reimbursed if certain conditions apply (see paragraph (13) below) o Low-Income DDIA origination for DDIAs entered into on or after 4/10/2018 - $0 o DDIA origination - $107 o Regular IA or PDIA origination - $225 **Note:** Beginning July 2024 the user fee will be $178 Online Payment Agreement (OPA):

From …	Through …	Current User Fee Rates …
		○ OPA Low-Income Regular origination - $43 (see paragraph (13) below) ○ OPA Low-Income DDIA origination for DDIAs entered into on or after 4/10/2018 - $0 ○ OPA Regular origination: ▪ $149 for IAs originated 1/8/2022 or earlier **Note:** Beginning July 2024 the user fee will be $130 ▪ $130 for IAs originated 1/9/2022 or after **Note:** Beginning July 2024 the user fee will be $69 ○ OPA DDIA origination - $31 **Note:** Taxpayers **must** establish their IA through OPA to be eligible for the OPA user fees shown above. b. Reinstatement/Restructuring User Fee: Manual: ○ Low-Income regular IA reinstatement/restructuring for Regular IA or PDIA - $43, which may be reimbursed if certain conditions apply (see paragraph (13) below). ○ Low-Income DDIA reinstatement/restructuring for DDIAs entered into on or after 4/10/2018 - $0 ○ All other reinstatement/restructuring - $89 Online Payment Agreement (OPA): ○ Low-Income regular IA reinstatement/restructuring (may be reimbursed if certain conditions apply (see paragraph (13) below)): ▪ $43 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ $10 for IAs reinstated or restructured on January 1, 2019, or after. ○ All other reinstatement/restructuring: ▪ $89 for IAs reinstated or restructured on December 31, 2018 or earlier.

From …	Through …	Current User Fee Rates …
		▪ $10 for IAs reinstated or restructured on January 1, 2019, or after. **Note:** Taxpayers **must** establish their IA through OPA to be eligible for the OPA user fees shown above. **Note:** See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, and IRM 21.2.1.57.1, Online Payment Agreements for Certain BMF Debts, for a list of the types of revisions that can and cannot be made through OPA.

Note: See IRM 5.19.1.6.8, Online Payment Agreements (OPA).

Note: IDRS will systemically determine when the new rates apply based on when the IA is processed (or accepted). Ensure the appropriate IA Acceptance Date is entered when inputting the IA. Follow instructions in:

- Exhibit 5.19.1-6, IDRS Input of IAs, CC IAORG,
- Exhibit 5.19.1-7, IDRS Input of IAs, CC IAREV, or
- Exhibit 5.19.1-8, IDRS Input of Pre-assessed IAs and Short Term Payment Plans.

Previous User Fee Rates:

From …	Through …	Previous User Fee Rates …
January 1, 2017,	April 9, 2018,	a. Origination User Fee: Manual: o Low-Income origination - $43 (see paragraph (13) below) o DDIA origination - $107 o Regular IA origination - $225 Online Payment Agreement (OPA): o OPA Low-Income Regular origination - $43 (see paragraph (13) below) o OPA Regular origination - $149 o OPA DDIA origination - $31 **Note:** Taxpayers **must** establish their IA through OPA to be eligible for the OPA user fees shown above. b. Reinstatement/Restructuring User Fee: o Low-Income reinstatement/restructuring - $43 (see paragraph (13) below)

From …	Through …	Previous User Fee Rates …
		○ All other reinstatement/restructuring - $89
January 1, 2014,	December 31, 2016,	a. Origination User Fee: ○ Low-Income - $43 (see paragraph (13) below) ○ DDIA - $52 ○ All others - $120 b. Reinstatement/Restructuring User Fee: ○ All - $50

IRM 5.19.1.6.4.6.3, User Fee Payment Transfer/User Fee Abatements, Revised paragraph (7) to update reduced user fee rates for OPA DDIA effective July 2024.

(7) Modifications may be necessary when a regular IA is converted to a DDIA. After taking all required steps to convert a regular IA to a DDIA, follow the procedures in the chart below:

If ...	Then ...
The origination user fee was paid,	a. Charge a restructuring user fee. See Exhibit 5.19.1-11, IA User Fee Codes. **Caution: Do not** make any changes to the previously paid origination fee.
The origination user fee **has not** been paid yet,	1. Update the origination user fee code to the appropriate DDIA origination user fee code: Exhibit 5.19.1-11, IA User Fee Codes. 2. If the regular origination user fee is billed and paid subsequent to changing the UFC, the discrepancy will be corrected during IAAL processing.
The origination user fee of $43 is due,	The taxpayer was designated a low-income taxpayer, and: • The IA was entered into prior to 4/10/2018, no action is necessary, since the low-income origination user fee is lower than both the regular origination fee and the DDIA origination fee. • The IA was entered into on 4/10/2018 or later, waive the low-income origination fee.
The origination user fee of $43 is paid,	The taxpayer was designated a low-income taxpayer, and:

If ...	Then ...
	• The IA was entered into prior to 4/10/2018, no action is necessary, since the low-income origination user fee is lower than both the regular origination fee and the DDIA origination fee, except for OPA DDIAs in which the origination fee is $31. **Note:** Beginning July 2024 the user fee will be $22. • The IA was entered into on 4/10/2018 or later, waive the restructuring fee. **Caution: Do not** make any changes to the origination fee at this time. The origination fee will be reimbursed upon completion of the IA **if** the taxpayer indicated at the time of entering into the IA that they were unable to make electronic payments through a debit instrument.

IRM 5.19.1.6.4.7, Pending IA Criteria, Added Caution under paragraph (1) to not input a pending IA for an existing IA that is not reversed or terminated.

(1) A pending IA is an IA that cannot be immediately input.

Example: The taxpayer must submit financial information for a NSIA.

Caution: Do not input a pending IA for an existing IA that is not reversed or terminated. (A TC 971 AC 063 not followed by a TC 972 AC 063 or a TC 971 AC 163). See IRM 5.19.1.6.4.19, Revision/Reinstatement of IAs for additional information.

IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria, Added inventory function I7 when no levy sources are available under paragraph (6)(b).

(6) Reassign the account as follows:

a. Notice Status Accounts - Input CC STAUP 2209.
b. ACS and ACSS reassign the account to: **TOE2, 60, CKCMTS** (if final notice not issued), "TOE3, 60, CKCMTS" (if final notice was issued), TOI7, 60, CKCMTS (if no usable levy sources) or "OADT,60,CKCMTS" (if a levy was already issued, but not released)

   Note: The 60 days provides 30 days for processing.

Note: For requests received on Form 9465, Installment Agreement Request, (revision 12-2012 or later) to make payments on balance due accounts $25,000 or less, without a specific monthly payment offer, and have no missing returns, see IRM 5.19.1.6.4.1(2), Determining Appropriate IA.

Caution: For requests solely to delay collection, follow instructions in IRM 5.19.1.6.4.7.2.1, Solely to Delay.

IRM 5.19.1.6.4.8, IA Managerial Approval, Revised table under paragraph (4) to add exception for ACS, ACSS and CSCO functions for when IA is approved by manager.

(4) When a manager reviews an IA request for approval, take the following actions:

If ...	And...	Then ...
ACS / ACSS managers	At least one module is in ST22	1. Add ACS history code: o "OADT, 21,PPIAAPP" for PPIA approvals. o "OADT, 21,60APP" for all other IA approvals. 2. Document AMS comments. 3. If approved, the manager must input the IA.
All other function managers	All non-ST22 modules	1. Document AMS comments: o "60APP" for all other IA approvals. o "PPIAAPP" for a PPIA. or similar documentation to note the review was completed and approved. **Exception:** ACS, ACSS and CSCO: if approved the manager must input the IA.

Reminder: For guidance about acting and designated managers, see IRM 1.4.20.26.1, Acting Manager Assignments and Designations.

Note: If AMS is unavailable, input a history on CC ENMOD.

IRM 5.19.1.6.4.10, Proposal to Reject IA to Independent Review, Revised paragraph (2)(c) to increase call back time to 10 days setting the appropriate IAR's response timeframe.

(2) If during a telephone contact the taxpayer requests an IA and you propose for rejection, advise the taxpayer:

a. The IA is subject to review and approval.
b. Collection actions are suspended until the taxpayer is given a decision regarding the request.
c. You will attempt to call back within ten (10) days.
d. If unable to reach the taxpayer by phone, they will receive a letter with our determination of the request within 14 days.

IRM 5.19.1.6.4.12, Input of IA, Revised paragraph (12) for clarity for when TC 971 AC 163 generates to reverse the AC 063 when the IA becomes full paid or defaults.

(12) TC 971 AC 063 generates on the modules two weekends after input of the IA on IDRS; TC 971 AC 163 generates to reverse the AC 063 when the IA becomes full paid or defaults and leaves ST 6X.

IRM 5.19.1.6.4.13, DDIA, Added two notes under paragraph (6) indicating signatures are allowed anywhere on Form 433-D & Included electronic signatures as an acceptable type of signature for DDIAs.

(6) DDIA requests may be received in the following formats:

- Form 433-D, Installment Agreement. This may be either an original form (including a submission from the taxpayer via the DUT or EEFax during telephone contact), or a EEFax forwarded by an employee from any other function during telephone contact.
- Form 9465, Installment Agreement Request. This may be an original form received attached to a tax return or received separately or submitted by the taxpayer via the DUT or EEFax during telephone contact.
- Form 433-H, Installment Agreement Request and Collection Information Statement, is a new hybrid form that was introduced in May 2019. It combines an IA request with a Collection Information Statement (CIS), and is intended for IMF taxpayers who are wage earners only who do not meet SIA criteria. This may be either an original form (including a submission from the taxpayer via the DUT or EEFax during telephone contact), or a EEFax forwarded by an employee from any other function during telephone contact.
- Electronic signature via Form 9465, Installment Agreement Request, sent with electronically-filed tax returns; these forms come with "TRPRT" printed at the top.

Note: Other electronic signatures may be accepted if they meet the criteria in IRM 10.10.1.6.1, Accepting Images of Signatures and Digital Signatures in Certain Taxpayer Interactions.

- Photocopied Form 9465, Installment Agreement Request, with "9465W/AUR Assess" notated at the top of the page in red.
- Taxpayer correspondence.

Reminder: All DDIA requests must be completed and include all necessary information to establish a DDIA, including the taxpayer's signature.

Note: Signatures can be accepted anywhere on the Form 433-D, Installment Agreement.

IRM 5.19.1.6.6, Manually Monitored Installment Agreement, MMIA, Added new alpha n) under paragraph (2) for reverse validity indicators.

(2) The types of IAs listed below must be manually monitored ensuring compliance with the terms of the IA:

a. IAs calling for variable amounts.

   Example: A taxpayer with seasonal income and payment amounts vary from season to season.

b. IAs secured from more than one person at different addresses paying on the same liability.
c. IAs secured from the secondary taxpayer only.

   Note: If the secondary taxpayer has a joint and individual tax liability, follow procedures for both primary and secondary taxpayer in paragraph (3) below.

   Exception: If the account meets mirroring requirements, follow instructions in: IRM 5.19.1.6.7.1, Front End Mirror Assessments Process for IA Closures.

d. A balance due on a joint liability, but the primary taxpayer is deceased and has open TDI modules which cannot be resolved.

   Note: Establish as an MMIA on the secondary taxpayer SSN if in filing compliance; for disposition of TDI module on a deceased taxpayer's account. See IRM 5.19.2.6.4.5.6, IMF Response Taxpayer Deceased.

e. IAs on a joint liability from both taxpayers, but one taxpayer has a return delinquency; when establishing as an MMIA: IRM 5.19.1.6.4.4, IMF/BMF Related Accounts.
f. Payments at irregular intervals.

g. IAs containing both MF and NMF accounts.
h. NMF accounts.
i. The IA has related modules in Bankruptcy (ST 72). IRM 5.19.1.5.2, Insolvency Issues.
j. IAs from the requesting spouse when there is an unresolved Innocent Spouse claim filed TC 971 AC 065 on the module; establish as an MMIA and do not include modules with unreversed TC 971 AC 065 in the IA. IRM 5.19.1.5.18, Innocent Spouse.
k. A balance due on a joint liability where one taxpayer is collectible and the other taxpayer is CNC and the NCs are different.
l. Accounts including MFT 74.
m. Accounts including MFT 76.
n. When a reverse validity indicator is present.

   Example: XXX-XX-XXXXv

o. Any other IA not compatible with IDRS monitoring.

IRM 5.19.1.6.7.1, Front End Mirror Assessments Process for IA Closures, Added exception under paragraph (2)(d) for certain ITINs allowed to be mirrored.

(2) If any of the following conditions exist, the account **cannot** be referred for "mirroring":

a. Requesting taxpayer is not compliant (See IRM 5.19.1.4.4.1, Full Compliance Check, and IRM 5.19.2, Return Delinquency.

   Note: Compliance check should be made and documented when considering an IA case. Follow procedures in IRM 5.19.1.4.4.1, Full Compliance Check, and IRM 5.19.2, Return Delinquency, if there are any unfiled returns.

b. There is a credit balance on the module to be "mirrored".
c. NC is not the same as on CC INOLES (the IMF NC must match SSA's NC).
d. Either SSN begins with a nine (9) (Temporary SSN).

   Exception: ITINs with the 4th and 5th digits with the following ranges can be mirrored: 70-88, 90-92 and 94-98.

e. Currently in Bankruptcy.
f. International Entities.
g. Invalid Secondary SSN or TIN (TIN with an *).
h. A joint MFT 30 liability cannot be mirrored for the year of death for the *secondary* spouse.

Exception: Joint MFT 30 liabilities *can* be mirrored for any other decedent situation, such as when the primary taxpayer is deceased, or the secondary taxpayer is deceased for liabilities other than the year of death.

Exception: Joint MFT 35 liabilities can be mirrored for any decedent situation - unlike joint MFT 30 income tax modules, joint MFT 35 SRP modules are successfully mirrored for the year of death when the secondary spouse is deceased.

i. Innocent Spouse. See IRM 5.19.1.5.18, Innocent Spouse.
j. CSED Imminent Modules (CSED has 12 months or less remaining on the statute).
k. Status 71 (-Y Freeze).

Note: See SERP, Who/Where tab; MFT 31 and Mirrored Assessments.

IRM 5.19.1.6.8.1, OPA Management Action Reports (MAR), Added Exception to first row in table under paragraph (4) to move case to R5 when a FERDI case is identified. Revised language in tables under paragraphs (4) and (5) for clarity.

(4) OPA Pending IA reports are processed by ACSS for ST 22 accounts and CSCO for Non-ACS accounts. Retrieve the report daily from TRIS for Pending IAs. OPA could not grant the IA because the proposed monthly payment amount was less than the required minimum, which does not fully pay the balance within 72 months. If the user agrees to submit a Form 433-F, Collection/Information Statement, OPA grants a pending IA and causes a TC 971 AC 043 to post. Process the MAR as follows:

If...	And...	Then...
Working Pending IA Report	Account has modules in ST 22	Move "TOS5, 60,OPAPN" **Exception:** FERDI cases move “TOR5,60,OPAPN
Working Pending IA Report	No modules in ST 22 & ST 60	Establish a control base in "B" status, using the unique IDRS number established at your site for such cases **OPA**, activity code "IAPNDmmdd", and the date of the report as the received date and category code. Input a CC STAUP 2209 for nine cycles. Use the CCA Overage Report to monitor these cases; when the case is 60 days old, check IDRS.
OPA MAR - Actions not completing due to systemic problems	N/A	Determine what actions are missing and take appropriate steps to resolve, such as input TC 971 AC 043, send letter.

If...	And...	Then...
OPA Payment Report	Account has modules in ST 22	Process following the procedures for Tris-Voice balance due Report. See IRM 5.19.6.23, TRIS - Voice Balance Due Report
OPA Payment Report	No modules in ST 22	No action needed

(5) After completing all required steps, employees working **Non-ACS accounts** follow procedures below as appropriate:

If ...	Then ...
There is indication the CIS is received and has been/is being worked.	Close the control as "no action" and allow the CC STAUP to expire.
There is no indication the required CIS was received.	Reject the IA; for failure to provide CIS: IRM 5.19.1.6.4.9, IA Rejection Criteria. **Note:** In Block "12a" of Form 12233, Request for Installment Agreement- Independent Review Prior to Rejection, enter "OPA MAR".

IRM 5.19.1.6.8.2, OPA User Fees, Revised table under paragraph (2) to update reduced user fees for OPA Regular and OPA DDIA effective July 2024.

(2) Effective January 1, 2017, new IA user fees were introduced for taxpayers who establish IAs through OPA.

From …	Through …	Current User Fee Rates …
January 1, 2017, - as amended by the Bipartisan Budget Act of 2018,	Present,	a. OPA Origination User Fee: o OPA Low-Income Regular - $43 (see IRM 5.19.1.6.4.6(13), IA Payment Methods and User Fees (UF) Overview) o OPA DDIA Low-Income - $ 0 (for DDIAs granted on 4/10/2018 or after) o OPA Regular: ▪ $149 for IAs originated 1/8/2022 or earlier **Note:** Beginning July 2024 the user fee will be $130.

From …	Through …	Current User Fee Rates …
		▪ $130 for IAs originated 1/9/2022 or later **Note:** Beginning July 2024 the user fee will be $69. o OPA DDIA - $31 **Note:** Beginning July 2024 the user fee will be $22. b. Reinstatement/Restructuring User Fee: o Low-Income - ▪ $43 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ $10 for IAs reinstated or restructured on January 1, 2019, or after. o Low-Income DDIA reinstatement/restructuring (for IAs granted on 4/10/2018 or after) - $ 0 **Note:** See IRM 5.19.1.6.4.6(13), IA Payment Methods and User Fees (UF) Overview, or IRM 5.19.1.6.4.6.4, Reimbursement of User Fee for Qualifying Low-Income Taxpayers, for more information. o All other reinstatement/restructuring - ▪ $89 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ $10 for IAs reinstated or restructured on January 1, 2019, or after.

Note: Taxpayers **must** establish their IA through OPA to be eligible for the OPA user fees shown above.

IRM 5.19.1.6.8.3, Referring Taxpayers to OPA, Revised table under paragraph (3) to update reduced user fees for OPA Regular and OPA DDIA effective July 2024.

(3) Refer taxpayers to OPA and advise them of the different user fee rates using the following table:

If ...	Suggested Questions/Statements/Actions ...
Taxpayer meets OPA referral criteria and does not have an exclusion,	"*Mr. /Mrs. _____, based on the balance you owe, you qualify for an installment agreement, which you may be eligible to set up online. If I set up a regular installment agreement the setup fee is $178, however if you go online and setup a direct debit installment agreement from your bank account the setup fee is $22. The Online Payment Agreement application, similar to other online bill pay services, offers the following advantages:*" • *"Fast, easy and secure way to establish a payment plan,"* • *"Instant notification of approval and print confirmation of your agreement,"* • *"Save on the setup fee."* (See SERP, IRM Supplements, Installment Agreement (IA) User Fees & Codes). **Note:** These user fees will be reduced beginning July 2024. **Note: Do not** ask the TP for a payment proposal. The TP will be prompted in OPA to enter an amount. OPA will advise the TP of the minimum acceptable amount.

IRM 5.19.1.6.8.3.2, SCP Follow-up on OPA Referrals, Revised table under paragraph (1) to change LT19 to LT27 for taxpayer's who have not completed their agreement online through OPA.

(1) ACS Function/Unit "P5" (SCP Function/Unit "N1") contains pending IAs and cases that may require a release of levy. Expired cases in "P5" (SCP inventory "N1") should be reviewed daily by the sites. Use the table below to take the next action:

If ...	Then ...
Account is in ST 60 on IDRS,	a. Determine if wage levy was released by ACSS during OPA MAR list processing.

If ...	Then ...
Note: The account may contain the literal "OPALEVY", **Note:** Case will fall off ACS over weekend processing.	b. If not, release the wage levy per IRM 5.19.4.4.10, Levy Release: General Information. c. Fax the Release of Levy (ROL) if EEFax number is available. d. Update AMS comments.
Account is not in Status 60 but AMS reflects proposed IA (that meets SIA $25,000 and under criteria or SIA over $25,000 criteria), and contains unreversed TC 971 AC 043 with the literal "OPALEVY" or "OPAGREE",	a. Input the IA based on the information provided in AMS history, in accordance with IRM 5.19.1.6.4, Installment Agreements (IAs). **Note:** If AMS does not contain enough information to establish the IA, make an outcall. If unable to make outcall, issue LT27 & reassign "TOR5, 30,IAPND". b. Send an IA confirmation letter, per IRM 5.19.1.6.4.12, Input of IA. c. Input "TOCO, 30,OPAMUNL" on ACS status cases to indicate the agreement was manually input after taxpayer previously agreed to use OPA and did not. **Note:** When the literal "OPALEVY" is present, release the wage levy, per IRM 5.19.4.4.10, Levy Release: General Information. Fax the ROL if EEFax number is available. d. If granting a SIA over $25,000 where the taxpayer did not authorize either a DDIA or PDIA, make a NFTL determination. See IRM 5.19.1.6.4, Installment Agreements (IAs).

IRM 5.19.1.8.4, Perfecting DDIAs, Added note under paragraph (3) indicating signatures are allowed anywhere on Form 433-D. Simplified language informing taxpayer to resubmit a new 433-D request.

(3) If the DDIA request is incomplete, take the following actions:

Note: Signatures can be accepted anywhere on Form 433-D, Installment Agreement.

If ...	And ...	Then ...
A signature, bank account, or transit number is missing,	The account is in ST 60,	Send the taxpayer a letter requesting they resubmit a new signed DDIA request. **Example:** Letter 1961C, Installment Agreement for Direct Debit Form 433-D Not Granted.
A signature, bank account, or transit number is missing,	The account is in ST 22 or 26,	Send request back to the originator to issue the taxpayer a letter requesting the missing information and establish a regular IA if the taxpayer provided the information needed and no additional information is needed.
A signature, bank account, or transit number is missing,	The account is in Notice Status,	1. Establish a regular IA, see IRM 5.19.1.6.4, Installment Agreements (IAs) 2. Send Letter 2273C, Installment Agreement Accepted; Terms Explained, (or other appropriate letter); including a paragraph advising the taxpayer what is needed to convert the IA to a DDIA. See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines.
A payment amount and/or date is missing and AMS reflects the missing information,	No other information is required,	Input the DDIA with information from AMS.
A payment amount and/or date is missing and AMS does not reflect the missing information,	Account is already in ST 60,	Convert to a DDIA, using the existing payment and date. **Caution:** Make any necessary adjustments to the user fee per IRM 5.19.1.6.4.6.3, User Fee Payment Transfer/User Fee Abatements.
A payment amount and/or date is missing and AMS does not reflect the missing information	No IA is established and account is $25,000 or less,	1. Follow IRM 5.19.1.6.4.1, Determining Appropriate IA 2. If the date is missing, follow IRM 5.19.1.6.4.12(2), Input of IA.
Required financial statement is missing and/or the payment amount on the AMS financial screen does not correspond with the	In ST 60, 22 or 26,	• **ST 60 -**Do not convert IA to DDIA; reject DDIA request and inform the taxpayer to resubmit with the currently monthly IA payment already established. **Exception:** If the proposed DDIA payment amount is higher than the monthly payment amount indicated on the AMS financial screen, or the proposed DDIA meets

If ...	And ...	Then ...

DDIA payment request		Streamlined IA criteria (and financial information is no longer required), establish DDIA with new monthly payment amount.
		
		• **ST 22** - return to originator.
		• If request meets pending IA criteria input TC 971 AC 043 and
		• Send letter requesting the taxpayer complete:
		  ○ Form 433-F, Collection/Information Statement, and
		  ○ Form 433-D, Installment Agreement or Form 9465, Installment Agreement Request.
		• If request does not meet pending IA do not input TC 971 AC 043 and follow second bullet under ST 22 procedures above.
		
		• **ST 26** - Forward to assigned RO.

Required financial statement is missing and/or the payment amount on the AMS financial screen does not correspond with the DDIA payment request,	In Notice Status,	1. If the request meets pending IA criteria, see IRM 5.19.1.6.4.7, Pending IA Criteria. 2. If the request does not meet pending IA criteria see IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria, send letter and include the Form 433-D, Installment Agreement or Form 9465, Installment Agreement Request. **Exception:** If the proposed DDIA payment amount is higher than the monthly payment amount indicated on the AMS financial screen, or the proposed DDIA meets Streamlined IA criteria (and financial information is no longer required), establish DDIA with new monthly payment amount.

IRM 5.19.1.8.6, Revising DDIAs, Added note under paragraph (2) indicating signatures are allowed anywhere on Form 433-D.

(2) For signature requirements, see IRM 5.19.1.6.4.13.1(2), DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request.

Note: Signatures can be accepted anywhere on the DDIA form 433-D.

Exhibit 5.19.1-1, Acronyms and Explanations for IRM 5.19.1, Added GLDS and GSS to the list of acronyms.

The following table lists the various acronyms (abbreviations) used in the Balance Due process and used throughout this IRM:

Acronym	Definition
AAB	Aggregate Assessed Balance (CC SUMRY) **Reminder:** Consider projected balances due for any pre-assessed or unassessed liabilities.
AC	Action Code
ACA	Affordable Care Act
ACS	Automated Collection System: Allows taxpayers to resolve delinquent tax obligations through telephone contact.
ACSS	Automated Collection System Support: Supports ACS through the processing of incoming and outgoing correspondence related to ACS Phone operations, as well as levies and NFTLs.
ALN	Agreement Locator Number
AM	Accounts Management: Assists taxpayers in resolving account issues, working amended returns, and processing penalty abatement requests, among other duties.
AMS	Accounts Management System
AO	Area Office
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
BD	Balance Due
BLS	Bureau of Labor Statistics
BMF	Business Master File: A magnetic tape containing information on each taxpayer's business returns and related documents.
BOD	Business Operating Division
BS	Blocking Series
C&C	Cause and Cure
CAF	Centralized Authorization File
CAP	Collection Appeals Program
CAS	Customer Account Services
CARES	Coronavirus Aid, Relief, and Economic Security
cc	Closing Code
CC	Command Code
CCC	Cause, Cure and Compliance
CCP	Centralized Case Processing
CDP	Collection Due Process
CFOL	Corporate Files Online

Acronym	Definition
CID	Criminal Investigation Division
CIO	Centralized Insolvency Operation
CIS	Collection Information Statement
CLC	Collection Location Code
CLE	Common Law Employer
CLO	Centralized Lien Operation
CNC	Currently Not Collectible
COIC	Centralized Offer In Compromise (Front-end processing)
COMBO	A combo account is an account with both TDI and TDA modules.
CP	Computer Paragraph
CPEO	Certified Professional Organization
CRN	Credit Reference Number
CSCO	Compliance Services Collection Operations: Allows taxpayers to resolve Notice Status balances due through correspondence. Also works return delinquencies & specialty programs.
CSED	Collection Statute Expiration Date
CSR	Customer Service Representative
CTLV	Continuous Wage Levy
DDIA	Direct Debit Installment Agreement
DECD	Deceased
DLN	Document Locator Number
DOS	Department of State
DPC	Designated Payment Code
DUT	Document Upload Tool
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EQRS	Embedded Quality Review System
e-Signature	Electronic Signature
FA	Field Assistance: Provides face-to-face assistance and education to taxpayers.
FCC	Full Compliance Check
FDC	Fraud Detection Center
FERDI	Federal Employee/Retiree Delinquency Initiative
FICA	Federal Insurance Compensation Act
FOIA	Freedom Of Information Act
FPLP	Federal Payment Levy Program
FUTA	Federal Unemployment Tax Assessment
GAO	Government Accountability Office
GII	Generalized IDRS Interface: An application that interfaces with IDRS to do input previously done manually, such as establishing IAs or to input bulk corrections.
GLDS	Governmental Liaison, Disclosure and Safeguards

Acronym	Definition
GSS	GLDS Support Services
IA	Installment Agreement
IAAL	Installment Agreement Account Listing
IAR	Independent Administrative Review
IAT	Integrated Automation Technologies
IBTF	In-Business Trust Fund
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IMF	Individual Master File: A magnetic tape containing information on each taxpayer's individual returns and related documents.
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service (aka "the Service")
ITAS	Individual Tax Advisory Specialist
KIA	Killed In Action
KITA	Killed In Terrorist Action
LLC	Limited Liability Company
LP	Letter to a third-party
LRA	Last Return Amount
LT	Letter
MF	Master File: A magnetic tape including information concerning all taxpayers filing various types of tax returns.
MFT	Master File Tax Code: A two-digit number identifying the type of tax.
MMIA	Manually Monitored Installment Agreement
MOIC	Monitoring Offers in Compromise
NC	Name Control: Consists of the first four characters of the taxpayer's last name, or the first four characters of the business entity name.
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File. A file including records of accounts for which manual procedures must be maintained
NMFL	Non-Master File Liability
NQRS	National Quality Review System
NSIA	Non-Streamlined Installment Agreement
NTA	National Taxpayer Advocate: Directs TAS.
OIC	Offer in Compromise: A proposal for settlement of tax liability for an amount less than that previously assessed (or unassessed) or a liability for specific penalties assessed (or unassessed)
OOB	Out of Business
OPA	Online Payment Agreement
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only
PA	Payment Arrangement: An Installment Agreement granted by a Private Collection Agency
PCA	Private Collection Agency

Acronym	Definition
PDC	Private Debt Collection
PDIA	Payroll Deduction Installment Agreement
P&I	Penalty & Interest
POA	Power of Attorney
POD	Post of Duty
PPIA	Partial Pay Installment Agreement
RAIVS	Return and Income Verification
RBA	Restitution-Based Assessment
RC	Reason Code
RN	Reference Number: Explains why penalty is assessed (aka Reference Code).
RO	Revenue Officer
RSED	Refund Statute Expiration Date
RSI	Review Suppress Indicator
SB/SE	Small Business/Self Employed Division
SCP	Special Compliance Personnel
SCRA	Servicemember's Civil Relief Act
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SIA	Streamlined Installment Agreement
SRP	Shared Responsibility Payment
SS	Social Security Tax
SSA	Social Security Administration
SSN	Social Security Number
ST	Status
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service: An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation
TDS	Transcript Delivery System
TFRP	Trust Fund Recovery Penalty
TIF	Taxpayer Information File
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number: Every taxpayer has a permanent number for identification of their account. The EIN identifies taxpayers on the BMF. The SSN is used as the account number of individual taxpayers on the IMF.
TO	Territory Office
TPI	Total Positive Income

Acronym	Definition
TRIS	Telephone Routing Interactive System
TPP	Third-Party Payer
TS	Taxpayer Services
UD	Undeliverable Mail
UF (Code)	User Fee
UNAX	Unauthorized Access
URL	Uniform Resource Locator
VBD	Voice Balance Due: an interactive voice response application that allows taxpayers to set up or revise a payment plan via telephone.
VITA	Volunteer Income Tax Assistance
WOEA	Warning of Enforcement Action

Exhibit 5.19.1-3, ACS Call Flow, Added note in second row of Opening/Disclosure table (a) for cases involving both FERDI & Passport issues and added US territory taxpayers living abroad as part of the international audience.

The ACS Call Flow is designed to provide a framework for efficiently answering common ACS calls. It is divided into six sections (Opening/Disclosure, Account Research, Balance Due Resolution, Taxpayer Can Pay, Taxpayer Cannot Pay, Closing Actions) for improved readability.

Caution: It is **not** intended to provide exhaustive procedural guidance or address every situation that you may encounter. See the Electronic Automated Collection System Guide (e-ACSG) to assist you in addressing compliance issues. The IAT Compliance Suite is highly recommended to assist in IDRS research/inputs and determining correct case resolutions.

ACS employees taking incoming phone calls **must** use the following call flow:

a. **Opening/Disclosure:**

Suggested Questions/Statements	Corresponding Research/Actions	References
"Thank you for calling the IRS. This is {state name}. My ID number is _____."	1. Greet the caller and identify yourself. Disconnect if the caller does not respond within 30 seconds or if a	○ IRM 5.19.5.4.12, Telephone Techniques and Communication Skills

Suggested Questions/Statements	Corresponding Research/Actions	References
"How may I help you?" *"I'm not hearing a response from you, so I will need to disconnect and take the next call."*	connection service is being used. 2. Use the Over-the-Phone Interpretation (OPI) service for callers speaking languages other than Spanish. 3. Ask for the purpose of the call and determine if it involves a personal or business account.	○ IRM 21.1.1.8.1, Lucy Phone/Fast Customer ○ IRM 5.19.1.3.4.1, Multilingual Services ○ IRM 5.19.1.3, Referrals or Redirect
"Are you calling about a balance due or missing return for an individual or business account?" If no, transfer call. If yes, *"I can help you with that. I will need to access your account."* *"Are you authorized on Form 8821?"* *"I'm sorry, but I'm not able to provide account information to you. Would you like me to explain how you can get that information online?"* *"I'm sorry, but I'm not trained to handle business accounts. I can transfer you to*	1. If necessary, target the caller's response by paraphrasing to ensure you understand the issue, but avoid discussing it in detail until you have accessed and reviewed the account. 2. Follow IRM procedures to transfer or refer the following calls when: ▪ The call is not regarding a balance due or missing return. ▪ A Spanish speaking representative is needed. ▪ The call involves an EIN and you are not BMF trained. ▪ The call is from an international	○ IRM 5.19.19.2.2.1(9), General Information ○ IRM 5.19.25.12(2), Passport Program/Taxpayer Contacts ○ IRM 5.19.1.2.3.1, Instructions for Form 8821, Taxpayer Information Authorization ○ IRM 5.19.1.3, Referrals or Redirect ○ IRM 5.19.18, Federal Employee/Retiree Delinquency Initiative (FERDI)

Suggested Questions/Statements	Corresponding Research/Actions	References
someone who can help you."	or U.S. Territory taxpayer living abroad. ▪ The caller asks about passport certification. **Note:** For cases involving both FERDI & Passport issues send to the FERDI function, once the balance due portion is resolved; FERDI will then provide the phone number Domestic: 855-519-4965 International: 267-941-1004 to the Philadelphia passport function. ▪ The caller is authorized on Form 8821, Taxpayer Information Authorization.	
"I need to ask you a few questions to verify your identity"	1. Inform the caller you need to ask some	○ IRM 5.19.1.2.3, Disclosure Overview:

Suggested Questions/Statements	Corresponding Research/Actions	References
"May I have the primary Social Security Number on the account?"	questions to verify their identity. 2. Ask for the TIN and ask all required disclosure probes. 3. If you are speaking to a third-party who is not authorized to resolve the case, follow the relevant IRM procedures and go to **Closing Actions** below. 4. Ask for the best contact number. **Exception:** If documentation is present that indicates contact numbers were addressed within the past 13 cycles, then you are not required to request telephone numbers.	○ Verifying Identity of Contact Party ○ IRM 5.19.1.4.2, Taxpayer Information

Exhibit 5.19.1-9, ALNs, Added ACSS function to ALN 20.

All IAs are identified by type and originator. Input the appropriate ALN as defined below. There are two values making up the ALN, defined here as:

- "**XX**" **and**
- "**YY**"

The "**XX**" position denotes Initiator/Type of agreement; these **values** are:

- "**00**": Form 433-D, Installment Agreement, initiated by a territory office on an ACS case.
- "**01**": Campus and toll-free initiated IA.
- "**02**": Area office (Revenue Officer) initiated Form 433-D, Installment Agreement.

- "**03**": DDIAs initiated by any function, but input only by ACS, ACSS, CSCO and CCP.
- "**06**": Examination-initiated IAs.
- "**07**": Submission Processing-initiated IAs.
- "**08**": IAs initiated by other functions.
- "**11**": Form 2159, Payroll Deduction Agreement, initiated by a territory office or ACS.
- "**12**": Territory Office or ACS IA with multiple conditions except for a DDIA. Enter history on CC ENMOD regarding multiple conditions.

  Exception: When processing such cases, ACS and CSCO use AMS to enter this history, instead of CC ENMOD.

- "**20**": ST 22/24 accounts, call site/CSCO & ACSS.
- "**30**": Regular IA secured as a result of Withholding Compliance Case (WHC).
- "**31**": SIA secured as a result of a Withholding Compliance Case (WHC).
- "**90**": CSCO-initiated IAs, other than ST 22 or 26.
- "**91**": Form 2159, Payroll Deduction Agreement, initiated by CSCO.
- "**92**": CSCO IA with multiple conditions, **except** for DDIAs.

  Note: Always use "03" for DDIA cases and enter history on CC ENMOD regarding multiple conditions.

- "**94**": IA requested on Form 9465, Installment Agreement Request, initiated by any function, **except** for DDIAs.

  Reminder: ACS, ACSS, CSCO and CCP should always use "03" for DDIAs.

- "**99**": Short Term Payment Plan; this is not an IA.

The "**YY**" position denotes conditions affecting the agreement; these **values** are:

- "**08**": Continuous Wage Levy, from ACS or a RO.
- "**09**": All other conditions.
- "**12**": PPIA.
- "**15**": BMF In-Business Trust Fund, all Functions.
- "**27**": Restricted Interest/Penalty condition present.
- "**32**": Unassessed modules to be included in IA.

  Note: ALN XX32 must be used when there is at least one assessed module to be included in the IA, **plus** one or more unassessed modules. Remember to enter an Assessment Indicator of "1" and enter history on AMS to document the unassessed module(s), as shown below.

- "**36**": SIA $25,000 and under.

  Note: ALN XX36 must be used for SIAs $25,000 and under, unless there are multiple conditions.

- "**37**": SIA over $25,000.

  Note: ALN XX37 must be used for SIAs over $25,000, unless there are multiple conditions.

- "**41**": BMF In-Business Deferral Level, for CSCO use only
- "**53**": Report CNC in the event the IA defaults. (Also referred to as a **Backup CNC**.)
- "**63**": Cross-Reference TIN, ST 63.
- "**66**": File NFTL in event of default.
- "**70**": Secondary taxpayer responsible for Joint Liability.
- "**80**": Manual review and revise payment amounts.
- "**99**": Short Term Payment Plan; this is not an IA.

If the current year return is not yet assessed but the anticipated current year liability is to be included in the IA, use ALN "XX32", this includes current year returns not yet processed, AUR, ASFR or any other pending assessment which is being proposed and is to be included in the IA once the assessment posts. IRM 5.19.1.6.4.15, Pre-Assessed IA Requests.

When an IA has more than one condition, use either "12" or "92" in the "XX" position

Exception: For a PDIA, use "11" or "91" (based on initiating function). For a DDIA, use "03". Assign the primary condition "YY" based on the following priorities:

- "63"
- "12"
- "53"
- "32"
- "15"
- "41"

Update AMS to reflect pertinent information needed by the IAAL process, such as:

- Unassessed modules and/or NFTL filing.
- TC 530 Action Code for reactivation on back-up 53 modules.

Multiple Condition Examples and Documentation
For an unassessed module on MFT 30, Tax Period 201712, and an assessment of $7,500, input History Item: "UM30201712 $7,500"
For a PPIA with a backup 53, where "XX" = the TC 530 action code for TPI reactivation; the values are 24-32, input History Item: "PPIA/CNCXX"

Exhibit 5.19.1-12 OPA Referral Criteria Title change to: Referral To Online Payment Plans (OPA/OLA), Revised the language for clarity throughout the table.

Referral To Online Payment Plans (OPA/OLA)

Do NOT refer the taxpayer to OPA or OLA if any of the following conditions are present on the account:

Conditions Precluding Referral
Account is assigned to Private Collection Agency – an unreversed TC 971 AC 054 is present on the account. Advise the taxpayer they must work directly with the PCA and provide the PCA phone number.
Taxpayer has AAB over $50,000. See IRM 5.19.1.6.4, Installment Agreements (IAs), and IRM 5.19.1.6.4.1, Determining Appropriate IA.
Taxpayer has open TDIs or unresolved unfiled returns within the last 3 years. See IRM 5.19.1.4.4.1, Full Compliance Check, or IRM 5.19.1.4.4.1.1, Express Filing Compliance Check, as applicable. **Exception:** Taxpayers with unresolved unfiled returns (not TDIs) can request a short-term payment plan via OPA.
Module has restricted FTP Penalty or Interest Freeze Codes: – I or G –. See IRM 5.19.1.3.2.1(2), General Transfer and Referral Information.
Taxpayer has a cross-referenced account with IMF/BMF tax module present with debit balance. See IRM 5.19.1.6.4.4, IMF/BMF Related Accounts
If the account needs to be mirrored. See IRM 5.19.1.6.7, Mirroring Accounts.
If the account must be manually monitored. See IRM 5.19.1.6.6, Manually Monitored Installment Agreement (MMIA).
If the taxpayer requests a Payroll Deduction Agreement. See IRM 5.19.1.6.4.14, Form 2159, Payroll Deduction Agreement.
Freeze Codes: • M – (Account transfer out freeze). • I – (Credit Interest Restriction). • – A (Duplicate Return). • – J (Math Error). See IRM 5.19.1.3.2.1(2), General Transfer and Referral Information.
Innocent Spouse Pending: Unreversed TC 971 AC 065. See IRM 5.19.1.5.18, Innocent Spouse.
Bankruptcy Pending: • Module in ST 72. • Freeze Code: – V. • Unreversed TC 520 with CC 83/85-89 or 60-67. See IRM 5.19.1.5.2, Insolvency Issues.

Conditions Precluding Referral
OIC Pending: • Module in ST 71. • Freeze Code: – Y. • Unreversed TC 480 or 780. See IRM 5.19.17.3, Offer In Compromise (OIC) Procedures.
Claim Pending: Module with unreversed TC 470. See IRM 5.19.1.4.3, Determine Correct Liability.
ID Theft-Data Loss: Unreversed TC 971 AC 505 with incident number other than CR20170228961 and a secondary date of 01/31/2017. See IRM 25.23.2.10, Get Transcript Incident, IRM 25.23.2.11.1, Get an Electronic Filing PIN Incident – How to Identify These Accounts, and IRM 25.23.2.13, Incident Numbers CR20170421067 and LR20170421067. Also, see IRM 25.23.2.12, Free Application for Federal Student Aid (FAFSA) Incident.
Disabled accounts: A TC 971 AC 527 indicates an account is disabled. The taxpayer cannot create a Secure Access account. See IRM 25.23.2.8.6, Disabled Online Accounts TC 971 AC 527.
CC MFREQ (or CC RECON) module(s). See IRM 5.19.1.6.4.5, Account Statuses Affecting IAs.
Proposed IA includes tiered payment amounts.
Proposed IA contains both assessed and unassessed modules (including adding an unassessed module to an existing IA on assessed balances).
Proposed IA is for NSIA or PPIA.
Revisions when the agreement was established or revised through OPA or VBD in the last 180 days, *except* if the taxpayer is revising a non-DDIA to a DDIA.