

IRM PROCEDURAL UPDATE

DATE: 08/21/2024

NUMBER: ts-04-0824-0929

SUBJECT: Updating Frivolous Return Response for -E Freeze; Other Contact Hours of Operation

AFFECTED IRM(s)/SUBSECTION(s): 4.19.19

CHANGE(s):

IRM 4.19.19.2.3 Controlling the Call, Updating Frivolous Return response for -E Freeze.

(1) To control the direction of the call, keep focused on resolving the taxpayer's issues.

- a. Target the reason for the call by asking probing questions.
- b. Explain why the taxpayer is being audited.

Example: First Year Audit: We need you to verify some items claimed on your tax return such as Child Tax Credit, Education Credit, etc.

Example: Recertification Audit: You were previously examined for the same issue(s), and we did not receive documentation verifying that you qualified for the credit(s) claimed i.e., Earned Income Tax Credit.

Note: These examples are not all-inclusive. See IRM 4.19.14.7, Recertification, for recertification project codes.

- c. Get the necessary facts and avoid or limit non-case related topics, such as weather, sports etc.
- d. Ensure the caller understands the unagreed issues under examination. Determine if they qualify for the questionable issues. The discussion may result in the caller agreeing they do not qualify for the questionable issues.
- e. If CEAS notes indicate the taxpayer has called repeatedly asking the same questions, acknowledge the previous calls and information provided and ask if the taxpayer has any new information or questions on this call.

(2) Make every attempt to satisfy the taxpayer's questions. Give accurate and complete assistance. Use CEAS, IDRS, or Servicewide Electronic Research Program (SERP) to determine the best resolution possible. Thoroughly research all the information on CEAS including a review of previous CEAS notes, Form 4700, Examination Workpapers, and case history.

Note: If the taxpayer's case has AIMS Tracking Code (TC) 6746 or 6697, the case file has been "digitized or partially digitized" by Campus Exam. A "digitized" case will have correspondence or documents from the taxpayer uploaded to the case. Phone assistants can view the digitized taxpayer documentation in the Office Documents section on RGS/CEAS.

(3) Provide the caller with all information needed to resolve their examination and move the case towards closure.

Note: If documentation is needed to support the audit issue(s), advise the taxpayer the documents can be provided using the Documentation Upload Tool (DUT) at <http://www.irs.gov/examreply>.

(SB/SE only) If the taxpayer is invited to participate in Taxpayer Digital Communication (TDC) (case will have an TC2020), encourage them to Sign up for TDC, but also provide the DUT link. If the taxpayer is already participating in TDC (TC 2022-2029), advise them to continue submitting their documentation via TDC/Secure Messaging.

(4) Explain the next step(s) of the taxpayer's exam and the expected timeframes to reduce unnecessary call backs. (See IRM 4.19.10.1.7.2, Standard Suspense Periods for Correspondence Examination).

Note: If the taxpayer requests an audit reconsideration, refer to IRM 4.13.2.4, Reconsideration Calls Received in Exam Operation.

If there is indication a Statutory Notice has been prepared and will be mailed, alert the taxpayer they will be receiving a Statutory Notice shortly. Explain the Statutory Notice process and advise them of their right to file a petition. Provide instructions to send the information to the address or fax number provided in the letter received.

(5) Use appropriate hold procedures.

- a. Only place the caller on hold if researching information that is not readily available, including seeking assistance from your manager or lead.
- b. Provide a reason, ask for permission, wait for response, explain the delay, and thank the taxpayer for holding.
- c. Avoid office distractions to reduce hold time.
- d. Advise the taxpayer of the anticipated hold time.
- e. Do not leave taxpayers on hold for an extended time (5 minutes or longer) without checking back to advise them you need additional time.
- f. Do not mute calls when research is being conducted; place the caller on hold or continue speaking.

(6) Solicit an agreement from the taxpayer if it appears they do not qualify for items in question. If the taxpayer has received a report (Form 4549, Report of Income Tax Examination), ask them to sign and return the report and any applicable waivers they may have received. If they fax the signed agreement directly to you, refer to IRM

4.19.19.6, Self-Assign General, to self-assign the case. For faxed signature procedures refer to IRM 4.19.13.11.3, Fax Signatures.

Note: Advise the taxpayer once they sign the report and agree to the adjustment, they will be waiving their right to appeal the assessment in tax court.

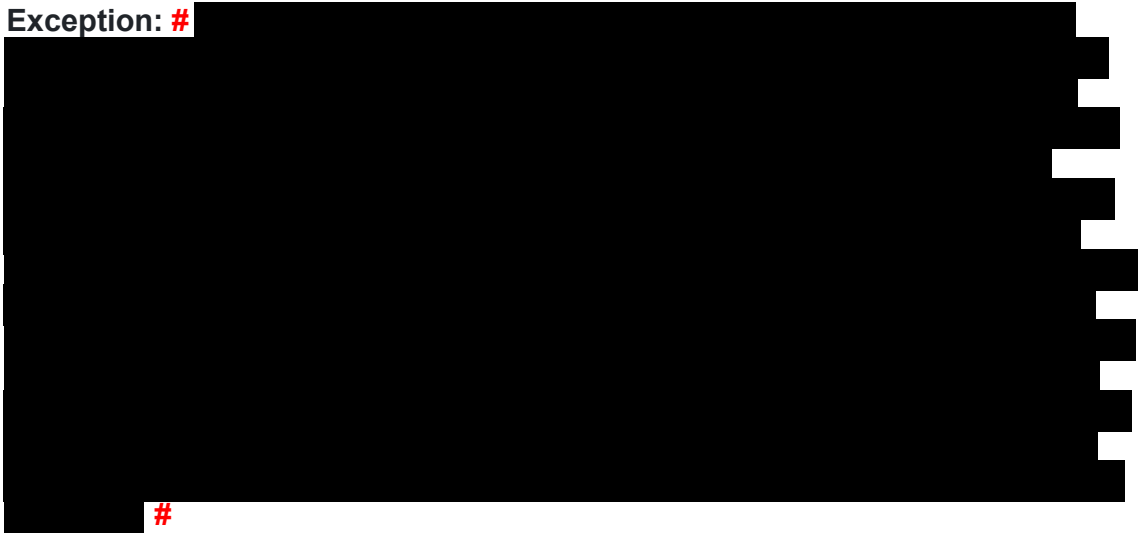
(7) Do not share opinions with the taxpayer about the actions or determinations of other IRS employees or campuses.

(8) Make sure the taxpayer understands the acceptability of documentation received can only be made by the employee reviewing the case.

(9) Do not tell the taxpayer to contact their congressional representative if they disagree with the tax laws.

(10) Employees are expected to avoid creating CEAS action notes by taking ownership of the call and addressing the taxpayer's questions.

Exception: #



(11) At the end of each call, the employee will ask the taxpayer or authorized representative if they have any questions about what was discussed during the call, except in the following instances:

- a. The taxpayer or authorized representative indicates they do not have any questions about what was discussed during the call.
- b. The caller is ONLY requesting a fax number, address, how to make a payment, or other general questions.
- c. Speaking with an unauthorized representative or third-party.
- d. No functional information was discussed, and the taxpayer was just transferred to another function.
- e. All issues are resolved. The employee is required to only state that the case is being closed and ask if the taxpayer has any questions regarding the closure.

f. In the event of a system outage and only general guidance is given.

(12) If a taxpayer indicates a pending hardship or if there are indications the taxpayer meets Taxpayer Advocate Service (TAS) Procedures, complete paper or electronic Form 911 or e-911, Request for Taxpayer Advocate Service Assistance, if resolution cannot be initiated within 24 hours. (Refer to IRM 4.19.13.25, Taxpayer Advocate Service (TAS) Procedures).

Note: Prior to completing Form 911/e-911 review AMS for any active or closed TAS cases. Follow referral procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

Reminder: The National Taxpayer Advocate toll free number should only be provided as indicated in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

(13) Document the pertinent information on CEAS while in talk or on hold mode. All phone contacts must be notated in the case work papers when the case is currently assigned on CEAS to the examiner receiving or making the call. If the case is not assigned to the phone assistor, notate the call in CEAS notes. This allows all employees access to the case information if the taxpayer writes or calls back. (See IRM 4.19.19.4, CEAS Notes.)

(14) Use the appropriate length of wrap time based on the complexity of the issue. Do not use wrap time to document CEAS notes. The following are instances when wrap time would be appropriate to use, but rarely occur:

- a. Taxpayer is abusive and the examiner terminates the call.
- b. Taxpayer states they cannot remain on the phone.
- c. Unusually lengthy documentation is required for the call.

(15) If the taxpayer insists on speaking to a manager refer to IRM 4.19.19.2.3.1, Communicating Taxpayers' Rights When They Disagree with the Examiner's Determination.

(16) Advise taxpayer that someone will return their call within 5 business days and input a CEAS action note. When the taxpayer requests an immediate return call, the assistor will document specific timeframes and the best contact phone number using a CEAS action note.

IRM 4.19.19.16 Other Contact Information, Other Contact Hours of Operation.

(1) TS Correspondence Examination Phone Numbers/Addresses are listed in the following table:

Campus	Andover	Atlanta	Austin	Fresno	Kansas City
PBC	190	191	192	193	194

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Bulk E-Fax	855-233-8560	855-216-0924	855-235-6791	855-233-8481	855-648-6646
Address	310 Lowell Street Stop 854 Andover, MA 01810	P.O. Box 149339 Austin, TX 78714-9339	P.O. Box 2986 Stop 4103 AUSC Austin, TX 78768	P.O. Box 18400 Austin, TX 78760-8400	P.O. Box 149341 Austin, TX 78760-9341
Site Toll-Free Number	866-897-0177	866-897-0177	866-897-0177	866-897-0177	866-897-0177
Phone Hours of Operation	7:00 a.m. to 10:00 p.m. CST	7:00 a.m. to 10:00 p.m. CST	7:00 a.m. to 10:00 p.m. CST	7:00 a.m. to 10:00 p.m. CST	7:00 a.m. to 10:00 p.m. CST

(2) SB/SE Correspondence Examination Phone Numbers/Addresses are listed in the following table:

Campus	Brookhaven	Cincinnati	Memphis	Ogden	Philadelphia
PBC	295	296	297	298	299
Bulk E-Fax Number	855-234-2608	855-243-0512	855-235-6796	855-235-8845	855-235-6788 International 1-267-466-1439 (Not Toll- Free)
Address	Internal Revenue Service P.O. Box 9002 Holtsville, NY 11742 OR Stop 613 1040 Waverly Ave. Holtsville, NY 11742	Internal Revenue Service P.O. Box 145574 Stop 82-G Cincinnati, OH 45250 OR Stop 82-G 7940 Kentucky Drive Florence, KY 41042-2915	Internal Revenue Service P.O. Box 309011 AMC Stop 8236 Memphis, TN 38130-0911 OR Stop 82 5333 Getwell Rd. Memphis, TN 38130-0911	Internal Revenue Service 1973 N. Rulon White Blvd. MS 4388 Ogden, UT 84404	Internal Revenue Service MS 4-E08.141 Philadelphia, PA 19255-0049
Site Toll-Free Number	866-897-0161	866-897-0161	866-897-0161	866-897-0161	866-897-0161 International 1-267-941-1037 (Not Toll-Free)
Phone Hours of	6:00 a.m. to 9:00 p.m. CST	6:00 a.m. to 9:00 p.m.	6:00 a.m. to 9:00 p.m.	6:00 a.m. to 9:00 p.m.	6:00 a.m. to 9:00 p.m. CST

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Operation		CST	CST	CST	
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(3) For Central Audit Reconsideration Phone Numbers/Addresses, see 4.13.1-1 Routing of Campus and Area Office Reconsideration Requests.

(4) Other Frequently Requested Phone Numbers are listed in the following table:

Frequently Requested Phone Number	Telephone Number	Phone Hours of Operation
Customer Service/Tax Help Line for Individuals	800-829-1040	M-F, 7:00 a.m. to 7:00 p.m. Local Time; Alaska and Hawaii follow Pacific.
Forms and Publications	800-829-3676	M-F, 7:00 a.m. to 7:00 p.m. Local Time; Alaska and Hawaii follow Pacific time.
Fraud/Informant Hotline	800-829-0433	24 Hours; 7 days a week.
Other Government Offices	The Source for Telephone Numbers	Varies
Tax Offset Program (TOP)	800-304-3107	M-F, 7:30 a.m. to 5:00 p.m. CST
Taxpayer Advocate	877-777-4778	M-F, 7:00 a.m. to 7:00 p.m. Local Time; Alaska and Hawaii follow Pacific Time.
Refund Hotline - Where's my refund	Advise the caller to visit "Where's my Refund" at IRS.GOV for the most up-to-date information. If the caller does not have a computer or internet access, they can call 800-829-1954	24 Hours: 7 days a week
Amended Refund Hotline - Where's My Amended Return (WMAR)	Advise the caller to visit "Where's my Amended Return" at IRS.GOV for the most up to date information. If the caller does not have internet access, they can call 866-464-2050	24 Hours: 7 days a week

(5) Information on how to contact the IRS is available on IRS.gov.