

IRM PROCEDURAL UPDATE

DATE: 06/21/2024

NUMBER: ts-21-0624-0787

**SUBJECT: Updated Balance Due Procedures; Corrected Transfer Numbers;
Updated Amended Return Processing Timeframe**

AFFECTED IRM(s)/SUBSECTION(s): 21.1.1

CHANGE(s):

IRM 21.1.1.3.1(2) - Provides instructions for calls received by a third party caller when requesting information.

IRM 21.1.1.3.1(2) - Updated to provide clarity on balance due/payoff requests.

IRM 21.1.1.3.1(2) - Added procedures when account is in Status 22 or 03 and TC 971 AC 470 is present. Provides more detailed instructions when to transfer Special Compliance Personnel (SCP) calls.

(2) When responding to balance due issues as described above, **you must access and research** the account and address all non-collection account issues. See chart below for examples.

Note: This chart is not all inclusive.

IF	THEN
The account contains a math error	Adjust/Correct the math error on the account IRM 21.5.4, General Math Error Procedures Math Error Procedures
The caller requests a hold on the account(s)	Place hold on the account per IRM 21.5.2.4.8.2, Suppressing Balance Due Notices. Exception: If the account is in status 22/24/ or 26 and the caller is requesting a hold or STAUP on the account, transfer the call per specific guidance in paragraph 7 below for status 26 or paragraph 8 below for status 22 and 24.
The caller requests a penalty abatement	Use Reasonable Cause Assistant (RCA) for penalty abatement request per IRM 21.2.2.4.5.1, Reasonable Cause Assistant (RCA). Requests for reasonable cause penalty abatement (including penalty appeals) in status 22 must be

	<p>addressed by Automated Collection System Support (ACSS). Use the following link for ACSS mailing address information: ACSS Support and Status 22 TAS Liaisons. For cases in Status 26, see paragraph 7 below.</p> <p>Penalty Abatement requests such as Civil Penalties and Exempt Organizations (EO) will be routed to the correct area that assessed the penalty. See IRM 20.1.1-4, Penalty Reference Numbers (500 Series), or IRM 20.1.1-5, Penalty Reference Numbers (600 Series), for Civil Penalty reference numbers and descriptions. Penalty request from Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, and Form 5472, Information Return of a Foreign Owned Corporation, see the exception in IRM 21.3.3.4.8.2 (4), Campus Collection Function Correspondence/Inquiry/Notice.</p>
The caller requests information on missing or delinquent return(s)	Provide information on which return(s) are missing, the address where to send return, wage, and income information as needed, etc. If the caller is a third party , please review guidance in IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication, paragraph 2. Ensure you read all of this paragraph including the cautions, note and reminders.
The caller requests transcripts	Issue transcript for verbal transcript requests see IRM 21.1.3.2.3 (10), Required Taxpayer Authentication.
The issue involves payment Information, payment tracer or misapplied payment(s)	Research and correct payment(s) on account per IRM 21.5.7.4, Resolving Missing Payments Procedures, and IRM 21.5.7, Payment Tracers.
The caller requests an IA status	Provide status of IA (default/current). Note: If the account is in good standing (status 60) and the caller is not requesting a payment change, skip payment or a date change, the caller does not need to be transferred.
The caller requests information on return/ amended return filed	Research the account and provide information on return/ amended return filed.
The caller requests balance due/payoff amount to pay full balance now Exception: For accounts in status 22/23: Transfer the caller per specific guidance in paragraph 8 below.	<ul style="list-style-type: none"> • Provide payoff using CC INTST, the AMS Full Pay Calculator, the IAT Compliance Suite Payment Calculator, or CC COMPA according to the method of payment (see paragraph 3 below) • For restricted interest computation, refer to the IRM 20.2.1.4, Normal and Restricted Interest, IRM 20.2.1.4.2, Manual Calculation of Interest, and IRM 21.5.6.4, Freeze Code Procedures. • Ask the taxpayer if there is any recent payment(s) potentially affecting their account balance. Reduce

<p>For accounts in status 26: Transfer the caller per specific guidance in paragraph 7 below</p>	<p>the payoff amount by anticipated credits not yet pending on IDRS.</p> <ul style="list-style-type: none"> • Input a STAUP if needed, refer to IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, for further information. • Enter the pay date and amount on AMS comments or CC ENMOD, if no access AMS. <p>For taxpayers with an unreversed TC 520 on the module, research the TC 520 closing code and freeze on the account and follow applicable IRMs to address bankruptcy.</p> <p>Note: Advise the caller there may be other factors that can impact the account balance (e.g., unpaid IA user fee, payment sent in that has not been applied yet, etc.), that are not reflected in the payoff amount.</p>
<p>The caller requests balance due/payoff amount to pay off balance in future regardless of status on account</p>	<p>Remind the caller about self-help methods (i.e., IMF Voice BOT, Online Payment Agreement (OPA)) and electronic payment methods. See paragraphs 5 and 6 for further details.</p>
<p>The caller requests information about where and how to send payments</p>	<ul style="list-style-type: none"> • Probe the taxpayer to determine which payment method they would prefer (i.e., mail in payment, electronic payment, etc.) • Remind the caller about self-help methods (i.e., Online Payment Agreement (OPA) electronic payment methods, IMF Voice BOT see paragraph 5 below for details concerning IMF Voice BOT, etc.), even if the taxpayer prefers a payment method other than self-help options • Based on method the taxpayer intends to use to submit payment, advise as follows: <ul style="list-style-type: none"> a. For payments to be mailed in: Provide the caller with address to mail payments and on how to annotate check, see IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order. b. For electronic payments: see IRM 21.2.1.47, Electronic Federal Tax Payment Systems (EFTPS), IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-File Users and IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts.

The caller requests a formal payment agreement (i.e. installment agreement, extension to pay, etc.)	Transfer the call per specific guidance in paragraph 8 below.
The caller requests information on an Examination audit	Provide the caller with information requested, per IRM 21.5.10, Examination Issues.
The caller requests information on an AUR assessment	Provide the caller with information requested, see IRM 21.3.1.6.52.1, Status of Individual Master File (IMF) Underreporter Cases.
The caller requests account information and has previously submitted an offer in compromise (OIC)	Provide the caller with information, see IRM 21.5.6.4.50, - Y Freeze.
The caller believes they are a victim of identity theft	Provide information as outlined in IRM 25.23.12.2, Identity Theft Telephone General, and IRM 25.23.12.4.7, Identity Theft Balance Due Issues.
The caller requests a hold from SFR/ 6020(b) to send in missing returns	After providing services as outlined above, transfer the caller per specific guidance in paragraph 8 below.
The caller requests a change or update to existing IA	Transfer the caller per specific guidance in paragraph 8 below.
The caller is calling to verify the identity of a Revenue Officer (RO) as an IRS employee	<ul style="list-style-type: none"> • Advise the taxpayer the IRS has a system in place to verify the RO's identity as an IRS employee • Inform the taxpayer you will transfer them to the Physical Security Office who will ask for the RO's 10-digit identification number to verify their identity, and • Transfer the call to UCCE extension 3285 or direct dial via Finesse 413285.
The account is in status 22 or 03 AND contains a TC 971 AC 470	<p>Transfer the caller App 1138/1139.</p> <p>Note: These are Special Compliance Personnel (SCP) calls and can be worked by SCP employees at those extensions. See IRM 5.19.1.3.4.3.7(1-3) for more information.</p>

IRM 21.1.1.3.1(5) - Added request for unassessed or pre-assessed agreements to procedures for clarity.

(5) After addressing **all account issues**, if the account still has a balance due (including a request for unassessed or pre-assessed agreement) or a missing return in TDI status 02 or 03 (that will not be resolved by the AM action taken), then take the following actions:

IMF taxpayers in notice status accounts only seeking to make a one-time payment OR receive clarification on a notice, transfer the caller to an automated Voice BOT.

Note: The Voice BOT **can only** be used to make a **one-time payment or Notice Clarification**. The Voice BOT **cannot** establish any type of **installment agreement** and **cannot** make any changes on existing **installment agreements**. If the caller is requesting an **installment agreement** or change to existing agreement, transfer the call per guidance in **paragraph 8** below.

Transfer calls to the **Voice BOT as follows:**

- 3501 One-time payment English
- 3502 One-time payment Spanish
- 3503 Notice Clarification English
- 3504 Notice Clarification Spanish

Advise the caller that you are transferring them to an automated system that can answer their collection notice and payment questions using the follow suggested verbiage:

"I am transferring you to an automated system that can answer questions regarding your notice and how to resolve your balance including how to make payments. You can quickly get answers to frequently asked questions without having to wait. You will also have the option to speak with an assistor, if needed."

Note: If the taxpayer refuses the transfer to the automated system (Voice BOT), including PPS, BMF, International and ACS status accounts, transfer using the Telephone Transfer Guide.

Note: If the action taken by AM will resolve the balance due once the action posts, advise the taxpayer they will receive a notice showing the resolution.

IRM 21.1.1.6.1(6)(a) - Corrected transfer numbers. This will allow a representative to attempt to resolve the caller's issue.

(6) When you identify the topic of the call:

- a. Advise the caller that you are transferring their call to the area that handles the question (identify the specific area). If the topic is making an appointment

to a TAC office, provide the telephone number prior to the transfer, App 1020/1021.

- b. Press the proper TTG extension.
- c. Press transfer.

IRM 21.1.1.6.1(8)(d)(e) - Updated timeframe for amended return processing from 20 weeks to 16 weeks.

(8) When the topic is the receipt/status of an amended return, probe to determine the amended return issue and whether the caller has already used the Where's My Amended Return automated system, then follow the procedures below: (these instructions pertain only to individual (IMF) accounts)

- a. If the caller has not already used the automated application, advise that they are being transferred (Extension 3158 (English), 3258 (Spanish)) directly to the automated system. Advise the caller to select the **Amended Return** prompt.
- b. If the call is about receipt of an amended return filed **less than 21 days** before today's date, and the caller has already used the automated application but there is no record of receipt of the amended return, advise the caller it can take up to 21 days after the mailing date for the amended return to show up on our automated system. **Do not transfer the call.**
- c. If the call is about receipt of an amended return filed **more than 21 days** before today's date, and the caller has already used the automated application but there is no record of receipt of the amended return, transfer them to the proper accounts application for help.
- d. If the call is about the status of an amended return filed **more than 21 days but less than 16 weeks ago**, advise the taxpayer of the proper processing time frame for amended returns, that the automated system has the most current information, and no other information is available. **Do not transfer the call.**
- e. If the call is about the status of an amended return filed **more than 16 weeks ago** and the taxpayer has used the automated application, but the amended return has not completed processing, transfer them to the correct accounts application, Extension 1046 (English) or 1047 (Spanish), for help.