



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.1.1

JUNE 28, 2021

EFFECTIVE DATE

(06-28-2021)

PURPOSE

- (1) This transmits a revised IRM 5.1.1, Field Collecting Procedures, Miscellaneous Collection Procedures.

MATERIAL CHANGES

- (1) IRM 5.1.1.1.7 was modified to update IRM citations.
- (2) IRM 5.1.1.2(2) removes note referencing obsolete Form 13353, Collection Case File Checksheet.
- (3) IRM 5.1.1.4 was modified to remove references to Form 13353, Collection Case File Checksheet as this form is now obsolete.
- (4) IRM 5.1.1.12.1 was modified to meet the requirements of Section 1206 of the Taxpayer First Act, which amended IRC Section 7602(c)(1), Notice of Contact of Third Parties.
- (5) IRM 5.1.1.12.2 was modified to meet the requirements of Section 1206 of the Taxpayer First Act, which amended IRC Section 7602(c)(1), Notice of Contact of Third Parties.
- (6) Minor editorial changes have been made throughout this IRM. Website addresses, legal references, and IRM references were reviewed and updated as necessary.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 5.1.1, dated 06-22-2018. This IRM update incorporates the provisions in IPU 19U1059.

AUDIENCE

Revenue officers in SB/SE Collection

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5.1.1
Miscellaneous Collection Procedures

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5.1.1.1
(06-22-2018)
Program Scope and Objectives

- (1) **Purpose.** This IRM section provides information and guidance for a variety of collection procedures not otherwise addressed in other more technical IRMs.
- (2) **Audience.** These procedures are intended for revenue officers; however, other employees in Small Business/ Self-Employed (SB/SE) and employees in other functions may also refer to these procedures.
- (3) **Policy Owner.** SB/SE Director, Collection Policy.
- (4) **Program Owner.** Global Strategic Compliance.
- (5) **Primary Stakeholders.** Field Collection.
- (6) **Program Goals.** This guidance is provided to describe a variety of miscellaneous collection procedures. By following the procedures in this IRM, users will be able to appropriately address these issues.
- (7) **Contact Information.** Recommendations and suggested changes to this IRM should be emailed to the content product owner. The owner is indicated on the Product Catalog Information page which is found under the Forms & Publications tab, Media & Publications tab, the Forms/Pubs/Products Repository link, Reference tab, and Internal Revenue Manual link.

5.1.1.1.1
(06-22-2018)
Background

- (1) This IRM section contains procedures, guidance, and information for revenue officers. The content includes clerical procedures, case closing letters, processing closed case files, and taxpayer identification number issues.

5.1.1.1.2
(06-22-2018)
Authority

- (1) IRC § 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights.
- (2) IRC § 6330, Notice and opportunity for a hearing before levy.
- (3) IRC § 6331, Levy and distraint.
- (4) IRC § 7602, Examination of books and witnesses.
- (5) 26 CFR 601.106 (Revenue Procedure 2012-18), Ex Parte Communications Between Appeals and Other Internal Revenue Service Employees.

5.1.1.1.3
(06-22-2018)
Responsibilities

- (1) The Director, Collection Policy is the executive responsible for the policies and procedures in this IRM.
- (2) Employees are responsible for following the provided guidance to process cases.

5.1.1.1.4
(06-22-2018)
Program Reports

- (1) IRM 1.4.50, Resource Guide for Managers, Collection Group Manager, Territory Manager and Area Director Operational Aid, requires group managers to observe and evaluate revenue officers for their ability to recognize and address third party contact situations. Security reports derived from Collection Information Technology & Security (CITS) are issued to managers to resolve any potentially questionable accesses. National Quality Review System (NQRS) and Embedded Quality Review System (EQRS) case quality reports are also provided for managers to review.
- (2) **Program Effectiveness.** Managers and National Quality staff conduct reviews using the EQRS system. Senior managers conduct operational reviews.

Accuracy and timeliness of case processing as well as protection of taxpayer rights are considered in these reviews. Unit security representatives (USRs) review IDRS security reports and address issues as appropriate.

5.1.1.1.5
(06-22-2018)
Program Controls

- (1) Program controls exist to oversee the programs. Case closing letters are generated systemically in certain cases. IDRS profiles for revenue officers are restricted. IDRS creates an audit trail of actions taken.

5.1.1.1.6
(06-22-2018)
Acronyms

- (1) The table below lists commonly used acronyms and their definitions referenced throughout this IRM:

Acronym	Definition
AAC	AIMS Assignment Code
ACS	Automated Collection System
ACT	Automated Computation Tool
ADR	Alternative Dispute Resolution
AMS	Account Management System
ATIN	Adoption Taxpayer Identification Number
Bal Due	Balance Due
BMF	Business Master File
BOD	Business Operating Division
BR	Business Reply
CAP	Collection Appeal Program
cc	Closing Code
CC	Command Code
CCP	Centralized Case Processing
CDP	Collection Due Process
CIC	Coordinated Industry Case
CITS	Collection Information Technology & Security
CLO	Centralized Lien Operation
CNC	Currently Not Collectible
COTS	Commercial off the Shelf
CR	Courtesy Reply
Del Ret	Delinquent Return
DLN	Document Locator Number
ECC	Enterprise Computing Center

Acronym	Definition
EGC	Employee Group Code
EIN	Employer Identification Number
EPMF	Employee Plans Master File
EQRS	Embedded Quality Review System
FC	Field Collection
FORT	Field Office Resource Team
FTM	Fast Track Mediation
GM	Group Manager
HARA	High Assault Risk Area
IC	Industry Case
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IMD	Internal Management Document
IMF	Individual Master File
IRS	Internal Revenue Service
ITIN	Individual Taxpayer Identification Number
LB&I	Large Business & International
MFT	Master File Transaction
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File
NQRS	National Quality Review System
OI	Other Investigation
OIC	Offer in Compromise
OL5081	Online Form 5081
PAM	Post Appeals Mediation
PBC	Primary Business Code
PII	Personally Identifiable Information
POA	Power of Attorney
POD	Post of Duty
PTIN	Preparer Taxpayer Identification Number
RA	Revenue Agent

Acronym	Definition
RO	Revenue Officer
SB/SE	Small Business/Self Employed
SBC	Secondary Business Code
SERP	Servicewide Electronic Research Program
SRP	Shared Responsibility Payment
SSA	Social Security Administration
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TEGE	Tax Exempt & Government Entities
TFRP	Trust Fund Recovery Penalty
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number
TPC	Third Party Contact
UNAX	Unauthorized Access
USR	Unity Security Representative

5.1.1.1.7
(06-28-2021)

Related Resources

(1) IRM resources include:

- IRM 5.1.2, Remittances, Form 809 and Designated Payments
- IRM 25.3.2.6, Revenue Officer Referral and Account Disposition
- IRM 5.16.1.2, Currently Not Collectible Procedures
- IRM 1.4.50.9.2, Group Hold Files
- IRM 5.16.1.2.9, Hardship
- IRM 1.4.50.11.7, Closed Case Transmittals
- IRM 4.1.21, LB&I Planning and Special Programs, Planning and Monitoring
- IRM 5.1.12.24, Indian Tribal Governments
- IRM 5.1.9.3.5.1, Levy Action during the Period of the CDP or EH
- IRM 5.8.1.16, Withholding Collection
- IRM 5.14.1.5, Levy Restrictions and Installment Agreements
- IRM 5.1.9.3.5, Collection Action during the Period of the CDP or EH
- IRM 5.1.9.5, Communications with Appeals
- IRM 5.4.12, Field Office Resource Team
- IRM 5.4.12.2.1.2, General Case Processing Referrals
- IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria

- IRM 21.3.4.9, Tax Law Assistance
- IRM 21.3.4, Field Assistance
- IRM 21.3.4.2, Standard Services in a Taxpayer Assistance Center (TAC)
- IRM 21.3.4.9.2, Tax Law Referral Procedures
- IRM 21.3.4.12.2 Account Referral Procedures
- IRM 2.3.12, Command Code ACTON
- IRM 5.1.25.2.1, Managers of IDRS Users
- IRM 5.1.3.8.1, Separation of Duties
- IRM 5.1.2.7.3, Separation of Duties - Form 809
- IRM 5.1.3.7.5, Taxpayer Browsing Protection Act
- IRM 10.5.5, IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements
- IRM 2.3.59, Command Code BMFOL and BMFOR
- IRM 2.3.15, Command Code ENMOD
- IRM 5.16.1, Currently Not Collectible
- IRM 5.1.12.21, Refund Offset
- IRM 25.27.1, Third Party Contact Program
- IRM 25.27.1.3.1, TPC Notification Procedures

(2) Web resources include:

- Taxpayer Bill of Rights: <https://irssource.web.irs.gov/SitePages/TaxpayerBillOfRights.aspx>
- Interactive Tax Law Assistant: <http://serp.enterprise.irs.gov/databases/irm-sup.dr/current/itla/itla-home.htm>
- AIMS/ERCS Contacts: <http://mysbse.web.irs.gov/examination/mis/contacts/default.aspx>
- Post of Duty List: <http://serp.enterprise.irs.gov/databases/who-where.dr/post-of-duty/post-of-duty.html>
- IRS Fed-State Program: <https://portal.ds.irsnet.gov/sites/vl003/lists/governmentalliaison/DispltemForm.aspx?ID=1>

(3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://irssource.web.irs.gov/SitePages/TaxpayerBillOfRights.aspx>.

5.1.1.2
(06-28-2021)
**Paper Case Files and
Records Maintenance**

- (1) Maintaining organized paper case files is essential to effective workload and caseload management. It also helps protect taxpayer and third-party privacy by minimizing the risk of inappropriate disclosure.
- (2) Revenue officers should periodically review their files to determine what documents are necessary for case resolution.
- (3) Retain only case history paper documents that add value to the case and support conclusions reached.
- (4) On an ongoing basis, remove and discard extraneous paper records, which may include the following:
- Duplicate documents
 - Integrated Collection System (ICS) histories
 - Dated Integrated Data Retrieval System (IDRS) prints

- Any documents not pertinent to the assigned case

Note: If the case is related to a pending litigation (suit, US Tax Court, or potential fraud investigation) matter, maintain the file in its original format and keep all hand-written notes.

5.1.1.3
(12-20-2012)

Clerical Procedures

- (1) The following guidance addresses various collection clerical procedures related to printing and mailing documents.

5.1.1.3.1
(12-20-2012)

Printing and Photocopying

- (1) To the greatest extent practicable, limit printing and photocopying. Improvements in automated document processing and storage have greatly reduced the need to produce hard copies. IRMs and most internal management documents (IMDs) are now available on line. Before printing documents or making photocopies, consider whether there is a true need for a paper document.
- (2) Make photocopies for the case file of original documents that must be returned to the taxpayer or third parties.
- (3) If you need to print or make photocopies in the field, claim any photocopy or printing fees on your travel voucher.
- (4) Provide a receipt for documents if requested to do so by a taxpayer or representative using the following procedures:
 - a. Make a photocopy of the document.
 - b. Use the "official received date stamp" to stamp the photocopy of the document.
 - c. Provide the stamped copy of the document as a receipt for the document to the taxpayer.

Caution: These procedures do not apply to payments.

See IRM 5.1.2, Remittances, Form 809 and Designated Payments, if a taxpayer requests a receipt for a payment.

5.1.1.3.2
(06-22-2018)

Mailing and Faxing Guidelines

- (1) In deciding whether to mail or fax documents to taxpayers, third parties or other IRS employees, revenue officers need to assess the costs of each method, including the volume of documents and time required, the urgency involved, taxpayers' preferences, security issues, and, most important, any relevant statutory requirements. For example, some documents may only be delivered in person or by certified mail.
- (2) Faxing documents with several pages is generally not advisable since fax transmission rates and quality vary considerably with the fax machines on both sides of the communication. Also, faxing several documents ties up office fax machines.
- (3) Fax and E-Fax of tax or Privacy Act information should be used only in situations where the authorized recipient has approved the use of the faxing method for the information involved. See IRM 11.3.1.14, Facsimile (FAX), Electronic Facsimile (E-Fax), and IRS Internal Enterprise Electronic Facsimile (EEFAX) Transmission of Tax Information, for additional guidance on facsimile transmissions of tax or Privacy Act information.

- (4) In order to protect the confidentiality of tax or Privacy Act information, a cover sheet identifying the intended recipient and the number of pages must be used. Form 10321 Fax Transmission Cover Sheet, is the standard fax cover sheet. The fax cover sheet should be addressed to the authorized third party and should not include the taxpayer's name, TIN, or other confidential information. If the intended recipient of the fax is the taxpayer, it is permissible to include the taxpayer's name and phone number. If the fax is being sent to an authorized third party, the fax cover sheet should be addressed to the authorized third party and should not include - the taxpayer's name, TIN, or other confidential information. The information should be faxed in a manner where the cover sheet will be the first page recovered from the faxed information.
- (5) The following confidentiality statements should be included on all fax cover sheets:
 "This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone call and return the communication to the address above via the United States Postal Service. Thank you."
- (6) Refer to specific IRM mailing guidelines to determine the most appropriate and efficient methods. See IRM 5.1.1.3.2.1 and IRM 5.1.1.3.2.2 below for guidelines on the most appropriate IRS envelopes to use.

5.1.1.3.2.1
(12-20-2012)
**Business Reply Mail
Envelope**

- (1) A business reply (BR) envelope, Envelope 25-BR, provides "POSTAGE WILL BE PAID BY IRS" and is appropriate for use for the convenience of the government.
- (2) The BR envelope may be provided for the convenience of third parties from whom we have solicited information or payment.

Example: A BR envelope may be included with a notice of levy to facilitate the return of the levy.

5.1.1.3.2.2
(12-20-2012)
**Courtesy Reply Mail
Envelope**

- (1) A courtesy reply (CR) envelope, Envelope 25-CR, does not state that postage and fees will be paid by the IRS. Use this envelope for circumstances other than for the convenience of the government.
- (2) Use a CR envelope, with a pre-printed return delivery address (if available), for routine taxpayer correspondence, such as the following:
 - Letter 1058, Final Notice Reply Within 30 Days.
 - Letter 3172, Notice of Federal Tax Lien Filing and your Rights to a Hearing Under IRC 6320.
 - Letter 3174, New Warning of Enforcement.
 - Letter 1153, 10-Day Notification Letter, 100% Penalty Proposed Against Filer for Corporation
- (3) Do not use a BR envelope for routine taxpayer correspondence.

5.1.1.4
(06-28-2021)
**Collection Case File
Closures**

- (1) Ensure the quality and completeness of all closed and transferred files.
- (2) You are responsible for verifying that forms reflecting action taken to close the case (Form 433-D, Form 53, etc.) are included in the closed or transferred file along with supporting documentation such, as Form 433-A/B, Collection Information Statement, Form 2848, Power of Attorney and Declaration of Representative, and so on.
- (3) Include the ICS Case Summary screen or a similar document to identify the case closure, indicating in writing the type of disposition (IA, CNC, ADJ, etc.). If a case file folder is used, it is suggested that the identifying document be attached to the left side of the case file folder, and that all other closing, processing, and supporting documents be attached to the inside right side of the file folder. All related documents should be grouped together (i.e., documents supporting the Collection Information Statement with the 433-A, etc.).
- (4) Remove dated and/or extraneous material that is not needed to support the case closure or that does not reflect actions taken in the course of the case, including ICS histories, old IDRS prints, maps, blank pages, duplicate documents, etc.
- (5) Refer to the ICS User's Guide for detailed instructions on processing and routing closed cases to the Centralized Case Processing (CCP) Unit. Specific guidance associated with each type of case closure can also be found throughout Part 5 of the IRM.

5.1.1.5
(02-19-2016)
Case Closing Letters

- (1) Issue a case closing letter on all cases closed by the following methods:
 - a. Currently Not Collectible (CNC) - Hardship closure
 - b. Status 12 closure (i.e., full pay, adjustment, credit transfer, etc.)

Exception: A case closing letter should not be sent when a suit recommendation is the final Collection action, and the case has been placed into CNC status as suggested in IRM 25.3.2.6(6), Revenue Officer Referral and Account Disposition.

- (2) Case closing letters are generated systemically by ICS on most cases. The letter will not generate systemically if the closed modules display more than one name line.

Example: One module is married filing joint and another is married filing separate. In this situation, ICS will generate an Action Required Notification to the requester stating "Generate Case Closing Letter using ICS Template." Access Templates to create the letter.

- (3) No closing letter will be generated if the case includes an open DEL RET or a DEL RET closed as follows:
 - Transaction code (TC) 590 closing code (cc) 52 (No Return Secured)
 - TC 595 cc 57 (Exam Referral)
 - TC 596 cc 57 (CI Referral)
 - TC 597 cc 57 (Surveyed)
 - TC 598 cc 57 (Shelved)

- (4) No closing letter will be sent on cases closed as TC 530 cc 35, Shared Responsibility Payment (SRP) recessed - Restricted to IQA use. See IRM 5.16.1.2, Currently Not Collectible Procedures.
 - (5) Send a letter to the address(es) of record for each taxpayer and power of attorney (POA).
 - (6) When closing a case, send one of the following case closing letters as appropriate:
 - a. Letter 4222, Notice of Case Resolution, for a Status 12 closure.

Note: There is no requirement to hold a case until the closing action posts to IDRS and the account goes to Status 12. However, use judgment in determining whether the posting of a closing action needs to be verified prior to sending the closing letter and closing the case.
 - b. Letter 4223, Case Closed - Currently Not Collectible, for a CNC-Hardship closure.
- Note:** Refer to IRM 1.4.50.9.2, Group Hold Files, for cases to transfer to a group hold file and the steps to take.

5.1.1.5.1
(02-19-2016)
**Systemic Case Closing
Letter Procedures**

- (1) When all ICS modules are closed as a CNC-Hardship or by transactions resulting in Status 12, ICS will automatically generate a case closing letter upon closure.
 - (2) Print and mail the case closing letter(s) in accordance with local procedures.
- Caution:** If you email the letter to the group secretary for mailing, be sure to send as a **secure** message.
- Note:** Letter 937, Transmittal Letter For Power of Attorney, and another copy of the letter(s) will be generated for mailing to the POA.

5.1.1.5.2
(02-19-2016)
**Manual Case Closing
Letter Procedures**

- (1) If the case has already closed on ICS, then generate a case closing letter by selecting the appropriate letter from the ICS Template menu:
 - a. Manually enter appropriate entity and address information.
 - b. Manually enter the module information in the template grid.
 - c. Manually update the ICS history to indicate that a case closing letter has been generated and mailed.
 - (2) Generate a copy of the letter for the power of attorney (POA), as applicable.
 - a. Answer "Yes" to the question: "Do you want to generate a POA letter?"
 - b. Enter the appropriate POA information in the ICS Template grid.

Note: Letter 937, Transmittal Letter For Power of Attorney, and another copy of the letter(s) will be generated for mailing to the POA.
 - (3) Print and mail the case closing letter(s) in accordance with local procedures.
- Caution:** If you email the letter to the group secretary for mailing, be sure to send as a **secure** message.

5.1.1.6
(02-19-2016)
Processing Closed Case Files

- (1) At the point in a case when all necessary action has been taken, all required documentation has been secured, and case disposition action can be taken, close the case promptly, normally within 15 days. Field Collection groups should ship cases to *CCP* as soon as they are closed so that review samples can be readily available for selection.

Note: IRM 1.4.50.9.2, Group Hold Files, has further guidance on holding cases in the hold file while necessary actions are resolved on the case prior to sending to CCP.

- (2) If the taxpayer's case is fully resolved and no issues remain, send Letter 4222 prior to closing case on ICS. If the taxpayer's case is closed as Currently Not Collectible - Hardship, send Letter 4223 prior to closing on ICS in accordance with the guidance in IRM 5.1.1.5, Case Closing Letters. (Also, see IRM 5.16.1.2.9, Hardship.)
- (3) When the case is closed, remove and discard records maintained or archived electronically which are typically retrievable, such as IDRS and ICS prints. If the closed case will be retained longer than two years (e.g., seizure, suit, Trust Fund Recovery Penalty (TFRP)), a hard copy of the ICS history should be included in the case file.

Caution: Retain in the closed file any legal documents, such as Notices of Federal Tax Liens (NFTLs, Forms 668 - Y, F, H, J, and Z), Notices of Levy (668-A, B, C, D, E, and W), statutory letters, waivers, copies of summonses, and any other documents which, in your judgment, may have a bearing on subsequent case developments.

Caution: Always dispose of unnecessary paper documents containing personally identifiable information (PII) in secure disposal receptacles or shred bins.

- (4) ICS case closures are reported on the daily report on Form 795 B, Closure/ Document Transmittal, see the *ICS User Guide*, Chapter 26 for additional information. Also refer to IRM 1.4.50.11.7, Closed Case Transmittals, for shipping closed case files on Form 3210, Document Transmittal.

5.1.1.7
(02-19-2016)
Coordination between the Business Operating Divisions

- (1) Coordination is often required between Collection and other business operating divisions (BODs) or business units. When a taxpayer's case is assigned to Collection, and the same taxpayer's case is open in another BOD or another business unit, effective coordination with open communication will help reduce taxpayer burden, provide excellent taxpayer service, and facilitate the appropriate resolution of the Collection case and the case in the other business unit.

5.1.1.7.1
(02-19-2016)
Benefits of Coordination

- (1) Taxpayer dealings with the IRS should be organized and well managed. Coordination will provide a perception of "one IRS" to the taxpayer, which will also be a benefit to the IRS when:
- The revenue officer (RO) works closely with the examiner (revenue agent (RA) or other employee), and/or
 - The examiner works closely with the RO.
- (2) When the RO works closely with the examiner (RA or other employee), the examiner should be fully informed of the RO's case actions and be able to do the following:

- a. Appropriately respond to any inquiry(ies) from the taxpayer.
 - b. Respond promptly to the RO's request for any necessary records and documentation.
 - c. Resolve the examination issues and close the case efficiently.
- (3) When the examiner (RA or other employee) works closely with the RO, the RO will be fully informed about the taxpayer and will be able to do the following:
- a. Respond promptly to the examiner's request for any necessary records and documentation.
 - b. Secure a prompt response to any request for necessary records and documentation from the examiner.
 - c. Appropriately respond to any inquiry(ies) from the taxpayer.
 - d. Resolve the collection issues and close the case efficiently.

5.1.1.7.2
(02-19-2016)
**Coordination
Procedures**

- (1) The AIMS assignee code (AAC) is a 12-digit code that is used for the management structure so that returns and time applied to returns can be applied to the correct location for management information reports. The AAC is displayed on page two of AMDISA. The AAC is broken down into the following three fields:
- PBC (primary business code)
 - SBC (secondary business code)
 - EGC (employee group code)
- (2) Review your cases for other BOD or business unit involvement, including Appeals.
- (3) Research IDRS command code (CC) AMDISA to determine if an examination is open on your IMF, BMF, or EPMF taxpayer.
- a. Look for TC 420 (Examination Indicator).
 - b. Look for an open "—L" freeze (AIMS Indicator — Account selected for audit freeze is set by posting TC 420/424 -- module frozen).
- (4) Look up the assigned group on AMDISA when your case has a related examination open. The AAC is for use by all BODs.
- a. See Document 6036, Examination Division Reporting System Codes Booklet, for information on the position code, employee status, and AIMS assignee code (AAC).
 - b. Use the EGC to determine the assignment.
 - c. Obtain more specific information, such as group manager, address, and phone number of a group represented by an EGC, as needed, at: <http://mysbse.web.irs.gov/exam/mis/contacts/empgroupcode/default.aspx>.
- (5) Follow any locally established procedures, if applicable, to coordinate with the assigned examiner, as needed.

5.1.1.7.3
(06-22-2018)
**Additional Procedures
for Coordination with
LB&I**

- (1) Research CC AMDISA to determine if the return is assigned to LB&I. A return assigned to LB&I will be assigned a primary business code (PBC) 30X.
- (2) Determine if the LB&I case is a coordinated industry case (CIC) or an industry case (IC). See IRM 4.46.2, LB&I Guide for Quality Examinations, Administrative Matters and Annual Compliance Plan, for procedures for all LB&I cases, including both coordinated industry cases (CIC) and industry cases (IC).

- a. The case is a CIC taxpayer if a “CIC” indicator is reflected on the AMDISA.
 - b. The case is an IC taxpayer if an “IC” indicator is reflected on the AMDISA.
- (3) Coordinate with the RA assigned to the related return according to the procedures displayed in the following table when you determine that a case assigned to you also has a return open for examination in LB&I.

COORDINATION with LB&I

IF	THEN
The taxpayer is a CIC taxpayer...	<ul style="list-style-type: none"> • Contact the RA assigned to the case by secure email or by phone before contacting the taxpayer. • Do not contact the taxpayer prior to coordinating with the RA. • Request your group manager (GM) to contact the GM of the RA assigned to the case to facilitate contact with the RA if you are unable to contact the RA. • Coordinate with the RA, as needed, to facilitate appropriate response(s) to any inquiry(ies) from the taxpayer and to resolve any issue(s).
The taxpayer is an IC taxpayer...	<ul style="list-style-type: none"> • Attempt to contact the RA assigned to the case by secure email or by phone before contacting the taxpayer, whenever possible. • Coordinate with the RA, as needed, to facilitate appropriate response(s) to any inquiry(ies) from the taxpayer and to resolve any issue(s).

Reminder: Always coordinate with the RA on a CIC case. Coordinate with the RA, if possible, on an IC case.

5.1.1.7.4
(06-22-2018)
Additional Procedures for Coordination with SB/SE

- (1) Research CC AMDISA to determine if the return is assigned to SB/SE. A return assigned to SB/SE will show primary business code (PBC) 2XX.
- (2) Coordinate with the examiner assigned to the related return, as needed, when you determine that a case assigned to you is also open in SB/SE for examination, to facilitate appropriate response(s) to any inquiry(ies) from the taxpayer and to resolve any issue(s).

5.1.1.7.5
(02-19-2016)
Additional Procedures for Coordination with TEGE

- (1) Research CC AMDISA to determine if the return is assigned to TEGE. A return assigned to TEGE will show primary business code (PBC) 4XX.
- (2) Coordinate with the examiner assigned to the related return, as needed, when you determine that a case assigned to you is also open in TEGE for examination, to facilitate appropriate response(s) to any inquiry(ies) from the taxpayer and to resolve any issue(s).

5.1.1.7.6
(02-19-2016)
**Additional Procedures
for Coordination with
Appeals**

- (3) On cases involving Indian tribal governments, refer to IRM 5.1.12.24, Indian Tribal Governments.
- (1) Collection refers tens of thousands of cases to Appeals each year through appeal programs and processes such as Collection Due Process (CDP), Alternative Dispute Resolution (ADR), Fast Track Mediation (FTM), Post Appeals Mediation (PAM), rejected Offer in Compromise (OIC), proposed Trust Fund Recovery Penalty (TFRP) assessments, Penalty Appeals, and Collection Appeal Program (CAP).
- (2) The Internal Revenue Code (IRC) prohibits or restricts levy in many instances while certain appeals are pending.
- IRC 6330(e), Suspension of collections and statute of limitations, generally prohibits levy on a tax period for which certain CDP matters are pending. See IRM 5.1.9.3.5.1, Levy Action during the Period of the CDP or EH, for additional information.
 - IRC 6331(k), No levy while certain offers pending or installment agreement pending or in effect, generally prohibits levy (a) while an OIC is pending, (b) while an Installment Agreement (IA) is pending or in effect, (c) for 30 days after the rejection of an OIC or IA along with any period an appeal of the rejection is pending, and (d) for 30 days after the termination of an IA along with any period an appeal of the termination is pending. See IRM 5.8.1.14, Withholding Collection, for additional information on general levy restrictions while an OIC is pending, and IRM 5.14.1.5, Levy Restrictions and Installment Agreements, for additional information on general levy restrictions concerning IAs.
- (3) A taxpayer may owe liabilities for multiple periods. However, not all these liabilities may be under the jurisdiction of Appeals. This is especially true with CDP cases. IRC 6330 requires Appeals to consider alternatives to a proposed levy action, such as an IA, OIC, or a request to have the account placed in Currently Not Collectible (CNC) status. These alternative collection actions generally apply to all outstanding tax debts, regardless of whether they are the subject of the CDP hearing.
- Example:** A revenue officer (RO) has Form 941 balance due accounts on XYZ Corporation for periods ending 200712 and 200806. The taxpayer did not respond to Letter 1058, Notice of Intent to Levy and Notice of Your Right to a Hearing, issued several months ago which listed the 200712 liability, but there is a CDP levy case under IRC 6330 pending in Appeals for the 200806 liability. Even though only the 200806 period is in Appeals, the IA proposal encompasses all outstanding tax debts, so the TC 971 AC 043 applies to both the 200712 and 200806 periods. The RO must follow the instructions in IRM 5.1.9.3.5.1, Levy Action during the Period of the CDP or EH, and IRM 5.14.1.5, Levy Restrictions and Installment Agreements.
- (4) The following table provides information about potential indicators of Appeals involvement in a case and the possible need for coordination with Appeals before proceeding with collection activities:

**Indicators of Pending Appeals and Reference to
Corresponding IRM Guidance**

Transaction Code	Matter Pending in Appeals	IRM for Additional Information
TC 480	Offer in Compromise (may be pending in Appeals or SBSE)	<ul style="list-style-type: none"> • IRM 5.8.1.6.5
TC 520 cc 76TC 971 AC 275 Note: TC 520 cc 76 is also used when a CDP hearing request is initiated for both a lien and levy.	Collection Due Process — Lien	<ul style="list-style-type: none"> • IRM 5.1.9.3.5 • IRM 5.1.9.3.6.1
TC 520 cc 77TC 971 AC 275	Collection Due Process — Levy	<ul style="list-style-type: none"> • IRM 5.1.9.3.5 • IRM 5.1.9.3.6.1
TC 971 AC 278	Collection Due Process Equivalent Hearing — Lien or Levy	<ul style="list-style-type: none"> • IRM 5.1.9.3.5.1
TC 971 AC 043	Pending Installment Agreement (may be pending in Appeals if there is also an open CDP or equivalent hearing case)	<ul style="list-style-type: none"> • IRM 5.14.1.3 • IRM 5.1.9.3.5

- (5) Contact with Appeals is limited by the ex parte provisions under Rev. Proc. 2012-18, so careful review of the IRM is required.
- (6) Review the following IRM sections carefully before contacting Appeals to discuss a case in order to avoid potentially prohibited ex parte communication.
- See IRM 5.1.9.3.5, Collection Action during the Period of the CDP or EH
 - See IRM 5.8.1.14, Withholding Collection
 - See IRM 5.1.9.5, Communications with Appeals

Note: Consult with your GM if you have any questions about Appeals involvement with your case.

5.1.1.8
(06-22-2018)
**Balance Due Account
Interest Computations**

- (1) The master file is capable of systemically generating most normal interest calculations and some restricted interest calculations. The term **restricted interest** refers to any interest that is computed from other than the normal interest beginning and ending dates, including statutory exceptions of time (e.g., IRC § 6601(c), IRC § 6404(g)) or rate (e.g., IRC § 6621(c), IRC § 6621(d)).

- (2) It is important to always compute interest accurately, including complex or manually computed interest and restricted interest. When simple interest is present in a module, IDRS command codes (CC) such as COMPA and INTST accurately provide an accrued interest computation. When restricted interest is present in a module, these command codes will not perform the calculation, so you will need to secure a computation using the Commercial off the Shelf (COTS) software program called InterestNet.

Note: The InterestNet software program is housed in Centralized Case Processing (CCP) in the Field Office Resource Team (FORT). FORT personnel will provide any necessary restricted interest computation.

- (3) Calculate accrued interest for all payoff computations.
- (4) Advise taxpayers or third parties, i.e., title companies, who contact you regarding the distribution of funds in an escrow account or who otherwise need a lien released, on a case that is not assigned to you, to contact the Centralized Lien Operation (CLO). The external number for the CLO is 800-913-6050. This number is staffed Monday through Friday from 8:00 AM to 5:00 PM across each time zone.
- (5) Take the following actions on a case that is assigned to you when the taxpayer’s module(s) contains restricted interest:
 - a. Prepare an email message to the FORT to request the restricted interest calculation.
 - b. Type “Request for Restricted Interest Calculation” in the subject line of the message.
 - c. Include the following necessary information in the body of the email message:

Information Required by the FORT
Taxpayer Name
TIN
Tax Period
Date of Payoff
A copy of a current transcript (TXMOD) to provide additional information such as the “2% date” for Large Corporate Underpayments.

- d. Send the message to the FORT by **secure** email at: **SBSE CCS RESTINT*
- (6) Refer to the following IRM sections if you require additional information:
 - See IRM 5.4.12, Field Office Resource Team, regarding information about the work and procedures of the FORT.
 - See IRM 5.4.12.2.1.2, General Case Processing Referrals, regarding contacting the FORT to compute accrued interest when the taxpayer’s module contains restricted interest.

5.1.1.8.1
(02-19-2016)
**Common Restricted
Interest Freeze Codes**

- (1) The master file is capable of systemically generating most normal interest calculations and some restricted interest calculations.
- (2) There are four specific master file freeze codes that are directly related to module conditions restricting the computation of interest. The following is a list of the four freeze codes.

Common Restricted Interest Freeze Codes
Computer generation of underpayment interest is restricted. Underpayment interest must be manually updated and input.
Computer generation of overpayment interest is restricted.
Underpayment interest is restricted due to taxpayer being a participant in a Combat Zone.
Underpayment interest is restricted due to taxpayer living in a Disaster Area.

Note: This list is not all-inclusive. See Document 6209 for additional freeze codes.

- (3) Locate the code on the account transcript (TXMOD) following the acronym "FRZ>."

5.1.1.9
(06-28-2021)
Customer Service

- (1) The IRS is dedicated to providing quality service to all taxpayers and their representatives. Providing quality service to taxpayers requires the following:
 - a. advise, explain and protect taxpayer's rights in each matter where applicable throughout your contact with taxpayers
 - b. be sensitive to those situations where the taxpayer should be referred to the Taxpayer Advocate Service.

Note: See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.

- (2) Try to assist taxpayers even if they have questions or concerns beyond your area of expertise or beyond your responsibility by researching the appropriate publication, the IRWeb, or IRS.gov.
- (3) Seek advice from your coworkers or your group manager (GM) if a taxpayer has questions or concerns beyond your area of expertise or beyond your responsibility.

5.1.1.9.1
(02-19-2016)
**Detail to a Field
Assistance (FA)
Taxpayer Assistance
Center (TAC)**

- (1) This IRM section provides guidance regarding Field Collection (FC) employees detailed to the walk-in counter. From time to time, a Collection employee who works in a post of duty (POD) where a TAC is located may be called upon by FA to help staff the TAC. Generally, the TACs attempt to provide counter coverage for each other, especially because Collection employees are restricted from being in the work area controlled by the TAC, so details to the TAC should not happen often.
 - a. Use of the Interactive Tax Law Assistant (ITLA) is mandatory for all FA employees and detailees when answering tax law questions. Refer to IRM 21.3.4.3.4, Tax Law Assistance, for more information.

- b. Other reference materials provide information about and instructions for numerous situations.
- (2) The other reference materials necessary to help staff the TAC include the current versions of the following:
- a. IRM 21.3.4, Field Assistance, links to the other relevant sections of the IRMs that FA uses to resolve customer inquiries.
 - b. Publication 17, Your Federal Income Tax.
 - c. Document 6209, IRS Processing Codes and Information.
- (3) To prevent scheduling conflicts, TACs must provide as much advance notice as possible when FC assistance is required, particularly in smaller PODs.
- (4) Group managers must follow these procedures when assigning a revenue officer a detail to staff the TAC: The manager must ensure that the detailed employee:
- a. Is a well-trained revenue officer (RO) who has completed basic and on-the-job training.
- Note:** Do not detail a RO trainee to staff the TAC .
- b. Receives all appropriate reference materials
 - c. Does not have a scheduling conflict during the time assigned, either a scheduled appointment with a taxpayer or a personal appointment.
- Note:** Do not require an RO with a scheduled appointment with a taxpayer to cancel or reschedule that appointment in order to be able to staff TAC.

5.1.1.9.1.1
(02-19-2016)
**Considerations Before
Reporting to TAC**

- (1) Become familiar with ITLA before you report to a TAC for your detail..
- a. See ELMS Course 26869, and the ITLA Instructions. The Instructions are available from the Heading bar at the top of the ITLA Homepage on SERP at <http://serp.enterprise.irs.gov/databases/irm-sup.dr/current/itla/itla-home.htm>.
 - b. ITLA Training Scenarios are also available from the Training link under the Navigation column on the ITLA Homepage. The Scenarios are designed to be a practice guide for in-scope tax law topics.
- (2) If needed, request training on how to use ITLA effectively.
- (3) Discuss why you should not be assigned to the TAC with your GM under the following circumstances:
- a. You are still a revenue officer trainee.
 - b. You do not believe you could perform effectively because you have not been afforded the training you requested pursuant to paragraph (2) of this subsection.
 - c. You have a scheduling conflict. (For example, you already have a scheduled appointment with a taxpayer for the corresponding time frame.)
- Note:** You are not required to cancel or reschedule a scheduled appointment with a taxpayer in order to be able to staff the TAC.

5.1.1.9.1.2
(06-22-2018)
TAC Procedures

- (1) Assist the customer to the fullest extent of your capabilities when working in the TAC. See IRM 21.3.4.2, Standard Services in a Taxpayer Assistance Center (TAC), for a list of services provided in all TACs.

Note: Basic tax law questions are only answered from January – April.

- a. Refer to the appropriate ITLA TLC reference to research the proper procedures to follow to assist the customer, as needed.
- b. Check with the lead employee or with the TAC manager if you do not know how to handle a customer's concern.
- c. Ensure that you timely refer a customer's concern to the area which can offer the required assistance if a customer has questions or concerns beyond your responsibility.

Note: TAC managers should ensure that offices have procedures in place to address these situations.

- (2) Use all available resources to answer taxpayer questions; however, in some cases, the only appropriate course of action is for the taxpayer to call the toll-free number or write to the campus. Allow the taxpayer to do the following if advising the taxpayer to call the toll-free number (and/or write to the campus):

- a. Make any necessary, tax-related calls from an IRS office phone. (Some offices have a telephone or a bank of telephones that provide direct access to the toll-free number.)

Note: Toll-free also only answers basic tax law questions from January – April. There are very limited topics toll-free answers that FA does not. See the Out-of-Scope job aid on the *ITLA homepage* for a complete list of topics.

- b. Make photocopies (if needed).
- c. Forward any necessary information through the IRS mail system.

- (3) Ensure you have answered the taxpayer's question. Do not send the taxpayer away with his/her question unanswered. It is never acceptable to only give publications to taxpayers who have a tax law question if the taxpayer still has a question. Provide high quality service. Know when and where to refer issues that are outside your scope. See IRM 21.3.4.3.5, Referral Procedures, for guidance on referrals.

- (4) You can take the following actions, as appropriate, depending upon the equipment available at your location and the command codes available in your IDRS profile:

- Access account information
- Download transcripts
- Review account information
- Place various indicators on the taxpayer's account through Account Management Services (AMS) or IDRS

- (5) Refer to the "Post of Duty" list on the Servicewide Electronic Research Program (SERP) at: <http://serp.enterprise.irs.gov/databases/who-where.dr/post-of-duty/post-of-duty.html> for phone numbers and/or fax numbers for forwarding any needed information.

5.1.1.10
(06-22-2018)
**Integrated Data Retrieval
System**

- (1) The Integrated Data Retrieval System (IDRS) is a large scale, mission critical, steady-state computer system that consists of databases and operating programs that support IRS employees working active tax cases within each business function servicewide. IDRS:
 - a. Maintains national data base files with random access capability from remote locations. The system employs storage devices and visual display terminals located in the campus and selected field offices to provide a two-way rapid communications pipeline between the field and the data base files.
 - b. Contains taxpayer data information provided by taxpayers with the information they provided in their tax returns. IDRS also contains information collected from employees who are authorized to log on, work, and process taxpayer cases including audits, payments, and collection activities.
 - c. Provides for systemic review of case status and notice issuance based on case criteria, thereby alleviating staffing needs and providing consistency in case control. Working in harmony with the individual, business, and non-master files (IMF, BMF, NMF), IDRS presents a ready source of current information on taxpayers.
 - (2) IDRS data is retrieved and displayed using command codes on standard IDRS screens. The data is retrievable by personal identifiers such as:
 - Taxpayer name
 - TIN
 - Taxpayer information file (TIF) record type
 - Master file transaction (MFT) code
 - Document locator number (DLN).
- Note:** IDRS input information is tracked by audit trails under an employee's IDRS number. Each employee authorized to use IDRS is assigned an IDRS number (that is the number used by IDRS to assign tax cases to a particular employee).
- (3) IDRS manages data that has been retrieved from the tax master file allowing IRS employees to do the following:
 - a. Take specific actions on taxpayer account issues.
 - b. Track case status.
 - c. Post transaction updates back to the master file.
 - (4) IDRS provides instantaneous visual access to certain taxpayer accounts, and includes the following capabilities:
 - a. Researching account information and requesting returns
 - b. Entering transactions such as adjustments, entity changes, and establishment of taxpayer accounts, etc.
 - c. Entering collection information for storage and processing in the system
 - d. Automatically generating notices, collection documents and other inputs
 - (5) The heart of IDRS, from the collection activity standpoint, is the active file of potential cases established at the Enterprise Computing Center (ECC) for BMF, IMF, and NMF output, including the following:

- Accounts receivable
- Delinquent filers
- Credit balance accounts

- (6) IDRS does not directly share any data with state or local governments. However, data that is processed by IDRS, and then sent to the master file, is shared with state and local governments as part of the IRS Fed-State Program. The following link provides access to information about Fed/State Information Sharing: <https://portal.ds.irsnet.gov/sites/v1003/lists/governmentalliaison/DispltemForm.aspx?ID=1>
- (7) Refer to Document 6209, IRS Processing Codes and Information, for additional information. Document 6209 is a reference guide containing sensitive Automatic Data Processing (ADP) and IDRS data relative to various components of the IRS. Section 14 discusses IDRS.

5.1.1.10.1
(06-28-2021)

Operation of IDRS

- (1) IDRS will generate or suppress, as required, the various notices to be issued to taxpayers upon establishment of an account receivable or a delinquency filing condition.
- a. Balance due (BAL DUE) accounts are established at the time assessments are made and BAL DUE modules are updated with subsequent activity.
 - b. Delinquent return (DEL RET) accounts are established when a delinquency condition is determined.
 - c. IDRS will generate balance due accounts and return delinquency investigations to the Automated Collection System (ACS). IDRS will also generate Integrated Collection System (ICS) BAL DUEs, DEL RETs, follow-up notifications, and related information to the applicable FC offices, reflecting current actions not known by the responsible unit on assigned cases.
- (2) The IDRS database is kept current in four ways:
- a. It is updated weekly with data extracted from the Enterprise Computing Center (ECC) master file and NMF to reflect the latest posted taxpayer account information. (For IMF accounts identified as "Daily," the IDRS database is updated on a daily basis.) The daily indicator is located under CC IMFOL definer "E" on line 14. A "0" indicates weekly and a "1" indicates daily.
 - b. It is updated immediately when terminal input data is posted.
 - c. IDRS memorandum information is gathered daily from the campus and field office transaction files while the data are still in the pipeline to the ECC for posting to the master file.

Note: This memorandum information is carried in the data base as pending transactions until processed information is available from the next weekly updating of the master files.
 - d. IDRS is updated daily with uploads of certain transactions input to ICS.

5.1.1.10.1.1
(06-22-2018)

IDRS Case Controls

- (1) Generally, a case controlled on IDRS remains in the system for a limited period after its status is changed to closed. A case is closed only after final actions are completed and posted. The following are examples of final case closing actions:

- Collected in full
 - Abated in full
 - Reported currently not collectible
- (2) Actions temporarily suspending collection are not valid closing actions and do not remove accounts from the system. The following are examples of temporary suspending actions:
- Military deferments
 - Offers in compromise
 - Bankruptcies
 - Payment tracer and adjustment requests
 - Pending installment agreements (IAs)
 - Pending court actions
- (3) Case controls do not close off IDRS automatically. Open controls are listed on the Overage Report in the Control-D application. Periodically, the IDRS/Data Security Group in SB/SE Collection Operations will pull and distribute the reports. Open controls should be reviewed and closed when no longer needed at the group level.
- (4) Use command code (CC) ACTON to establish and modify case controls. See IRM 2.3.12, Command Code ACTON.

5.1.1.10.1.2
(02-19-2016)
**Revenue Officer IDRS
Profiles**

- (1) Employee access to IDRS is determined by each employee's specific need to access taxpayer data to perform his/her assigned duties.
- Note:** The group manager (GM) will determine which employees have access to IDRS and for what purposes. Also see IRM 5.1.25.2.1, Managers of IDRS Users, for additional information and guidance.
- a. Only a revenue officer (RO) who needs access to the data in IDRS as a part of his/her official duties will be authorized to have IDRS access.
 - b. Online Form 5081 (OL5081) documents at what levels an RO may view and use the data. OL5081 is signed by the employee and the employee's manager. By signing this document, both the user and manager are accountable for misuse of the system.
 - c. Each RO who registers to use IDRS will have an IDRS security profile that determines his/her level of access to IDRS data.
- Caution:** An RO should only have research command codes in his/her IDRS profile. The IDRS profile can be found on IDRS via CC SFDISP.
- (2) Use the Online 5081 process to request to become a registered IDRS user.
- (3) Review your IDRS profile to ensure separation of duties. See IRM 5.1.3.8.1, Separation of Duties.
- (4) Ensure that you:
- a. Have only research command codes, and
 - b. Are not profiled with command codes that can change the status of any account.
- (5) Alert your GM to modify your IDRS profile if you have been profiled for any adjustment command codes.

Note: GMs should delete any command codes from an RO's IDRS profile that would allow the RO to do adjustments.

- (6) Use IDRS appropriately to access relevant information on your assigned cases.
- (7) GMs must ensure the following:
 - a. Each RO in his/her group has research capability only
 - b. No RO is profiled with command codes that can change the status of any account
 - c. Separation of duties is observed by confirming that each RO who is assigned a receipt book (Form 809, Receipt for Payment of Taxes) never has an IDRS profile that includes command codes that would allow him/her to do adjustments.

Note: This applies to all ROs, including ROs in Advisory groups, ROs on Headquarters staff, ROs on staff at a campus, as well as the ROs in Collection groups.

- (8) Refer to the following IRMs for additional guidance:
 - See IRM 5.1.3.8.1, Separation of Duties.
 - See IRM 5.1.2.7.3, Separation of Duties — Form 809.

5.1.1.10.1.3
(02-19-2016)

Prohibited IDRS Actions

- (1) The Taxpayer Browsing Protection Act prohibits the willful unauthorized access or inspection of tax returns and return information.
- (2) Access only those accounts for data required to accomplish your official duties. See IRM 5.1.3.7.5, Taxpayer Browsing Protection Act.

Caution: Any unauthorized access or browsing of tax accounts to satisfy personal curiosity or for fraudulent reasons is prohibited by IRS and is subject to disciplinary actions.

- (3) Do not initiate any access on your own records.
- (4) Do not initiate any access on the records of the following:
 - Your spouse or any ex-spouse
 - Your parents
 - Anyone living in your household
 - Your close relatives
 - Your friends or neighbors with whom you have close relationships
 - Celebrities when the information is not needed to carry out tax-related duties
 - An individual or organization for which you or your spouse is an officer, trustee, general partner, agent, attorney, consultant, contractor, employee, or member
 - Any individual or organization with which you may have a possible financial conflict of interest or a personal or outside business relationship that could raise questions about your impartiality in handling the tax matter

- (5) For details, see IRM 10.5.5, IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance and Requirements.

5.1.1.11
(02-19-2016)
**Taxpayer Identification
Number Issues**

- (1) A taxpayer identification number (TIN) is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws. A TIN is issued either by the Social Security Administration (SSA) or by the IRS.

- a. The Social Security Administration issues a Social Security Number (SSN).
- b. IRS issues all other TINs, including Employer Identification Numbers (EINs).

- (2) There are five types of TINs:

- 1. Social security number (SSN)
- 2. Employer identification number (EIN)
- 3. Individual taxpayer identification number (ITIN)
- 4. Adoption taxpayer identification number (ATIN)
- 5. Preparer taxpayer identification number (PTIN)

Note: The temporary identification numbers which IRS previously assigned are no longer valid.

- (3) Sometimes, Collection cases have TIN issues. This IRM subsection discusses some of those issues which may be present in your inventory, and when necessary, provides guidance on how to resolve them.

5.1.1.11.1
(02-19-2016)
**Unpostable Transaction
Codes**

- (1) When transactions are sent to the master file, certain checks are automatically performed to prevent incorrect information from posting. The following table describes actions related to unpostable name control issues:

CORRECTIVE ACTIONS: UNPOSTABLE CONDITIONS

IF	THEN
A transaction is input, and the name control does not match the name control on the master file for the TIN used in the input ...	The transaction goes unpostable. The campus is notified of these unpostable transactions and tries to correct them.
If the campus is not able to correct the unpostable transaction using just the available information ...	A Tax Examiner (TE), the campus employee who is working on the unpostable transaction, will determine if the input was requested by a revenue officer (RO).
If the input was requested by an RO ...	The TE will do the following: <ul style="list-style-type: none"> a. Try to identify the RO who asked for the input, and b. Contact the RO by email, phone, or by Form 1725 , Routing Slip, to request additional information to correct the transaction.

IF	THEN
The TE does not have an email address...	The TE will try to contact the RO by phone.
If the TE does not have an email address or a phone number...	The TE will contact the RO by Form 1725 .

- (2) Sometimes, you may contact the campus employee who is working on the unpostable transaction before he/she contacts you. Regardless of whether a TE contacts you or you contact a TE, when you encounter an unpostable transaction, you must communicate with the TE to resolve the unpostable transaction. Sometimes, you may not be able to resolve the unpostable transaction. In that case, you must elevate the situation through your manager.

5.1.1.11.1.1
(02-19-2016)

Unpostable Procedures

- (1) Respond as quickly as possible to the TE when you receive one of these requests. Respond by one of the appropriate contact methods displayed in the table below to ensure the transaction(s) necessary to close the BAL DUE(s) and/or DEL RET(s) can be posted quickly.

TAX EXAMINER CONTACT METHODS

IF	THEN
The TE contacts you by email...	Provide the requested information to the TE by a secure email message as soon as possible (no later than three business days after the TE contacts you).
The TE contacts you by phone...	Provide the requested information to the TE, as soon as possible (no later than three business days after the TE contacts you), in one of the following manners, whether contact is made with the TE.
The TE reaches you directly...	<ol style="list-style-type: none"> 1. Provide the requested information directly to the TE during the call. 2. Make an alternate arrangement to provide the information to the TE. <p>Note: Number 2 applies only if you do not have the information immediately available.</p>

IF	THEN
The TE leaves you a voice message...	<p>Call the TE as soon as possible (no later than three business days after the TE contacts you) and take one of the following actions, as appropriate:</p> <ol style="list-style-type: none"> 1. Provide the requested information directly to the TE during the call. 2. Make an alternate arrangement to provide the information to the TE. <p>Note: Number 2 applies only if you do not have the information immediately available.</p> <ol style="list-style-type: none"> 3. Leave a voice mail message if you do not reach the TE when you call and provide the requested information and include your contact information (name and telephone number). Provide the days and times available for TE to contact you.
The TE contacts you by Form 1725, Routing Slip...	<p>Provide the requested information to the TE, as soon as possible (no later than three business days after the TE contacts you), in the following manner:</p> <ol style="list-style-type: none"> 1. Use the Discovery Directory to locate the TE's manager if the TE did not provide his/her manager's contact information on the routing slip. 2. Send a secure email message containing the requested information to the TE's manager. <p>Note: The TE's manager will print out the email message and provide it to the TE.</p>

Do not leave an unpostable transaction unresolved. Always attempt to work the unpostable transaction with the TE.

- (2) If an unpostable transaction is going to cause a delay in the release of a lien, and you and the TE are unable to resolve the unpostable transaction, the RO should manually request a release through the Lien Unit.

5.1.1.11.1.1.1
(02-19-2016)
Unresolved Unpostable Transaction

- (1) Sometimes, as discussed above, you and the TE may not be able to resolve the unpostable transaction. In that case, you must elevate the situation to your group manager (GM) via **secure** email. Include the following:
 - Entitle the message **Unresolved Unpostable Transaction**.
 - Detail the facts and circumstances of the unresolved unpostable transaction in the body of the message.

Note: Your GM must direct the unresolved unpostable transaction message to the appropriate Area contact for possible referral to Headquarters.

5.1.1.11.2
(06-28-2021)
**Invalid Social Security
Number**

- (1) Name control and Social Security Number (SSN) are checked for validity against records furnished to the Enterprise Computing Center (ECC) by the Social Security Administration (SSA). An asterisk (*) appearing to the immediate right of the SSN on BAL DUEs, DEL RETs, or OIs, indicates the SSN is invalid. The following table addresses certain SSN/name control mismatches:

SSN/NAME CONTROL MISMATCHES

IF	THEN
IRS identifies a SSN / name control combination as invalid...	IRS will attempt to resolve the inconsistency.
The inconsistency goes unresolved...	<p>A CP 54 (inquiry letter) will be sent to the taxpayer by the campus. CP 54 types:</p> <ul style="list-style-type: none"> • B - Inquiry Regarding Name and SSN - Refund Delayed • E - Inquiry Regarding Name and SSN on ES Payments • G - Inquiry Regarding Name and SSN - Even/ Balance Due • Q - SSN and Name Inquiry - Second Request <p>For descriptions of each of these use, the search feature on <i>www.irs.gov</i></p>
The taxpayer does not reply...	The account number remains invalid, unless it is corrected by subsequent filing or taxpayer action and an asterisk (*) will be placed to the immediate right of the SSN to indicate an invalid number.

5.1.1.11.3
(02-19-2016)
**Cross-Reference of
Proprietor's SSNs and
EINs**

- (1) When a proprietor has records on both IMF and BMF:
- The IMF records are under the proprietor's SSN, and
 - The BMF records are under the proprietor's EIN.
- (2) Even though the BMF records are stored and retrieved using the EIN, there is a secondary identification number field for the proprietor's SSN.

Note: On ICS, the "Case Summary Screen" will show, "Yes" next to, "X Ref" when a SSN is available for a proprietor.

5.1.1.11.3.1
(02-19-2016)
**Proprietor's SSN
Procedures**

- (1) View the SSN, when it is available, by going to the "Entity Detail Menu" in ICS and select "Cross Reference." If the SSN is not available:
 - a. Use command codes BMFOL and BRTVU to locate the SSN on BMF. See IRM 2.3.59, Command Code BMFOL and BMFOR.
 - b. Use command code ENMOD to locate the SSN on IDRS. See IRM 2.3.15, Command Code ENMOD.

5.1.1.11.3.1.1
(02-19-2016)
**Using the Proprietor's
SSN**

- (1) If the SSN is known, it is useful for researching files.

Example: If the proprietor is out of business, the SSN may help locate the person through the IMF, information returns, state employment records, and motor vehicle records.

Use the SSN for inputting information on the IMF to make BMF CNCs reactivate. See IRM 5.16.1, Currently Not Collectible.

- (2) Use the SSN to freeze IMF refunds and to offset them to pay BMF taxes. See IRM 5.1.12.21, Refund Offset.

5.1.1.11.3.1.1.1
(02-19-2016)
**Inputting the SSN on the
BMF**

- (1) When a proprietor completes Form SS-4 to apply for an EIN, the Form SS-4 asks for the person's SSN. When the EIN is assigned, the new business entity is established on BMF and the SSN is entered to the X-REF-ITIN field.
- (2) Be alert when you locate a SSN for a proprietor who is already on the BMF. This can include the following situations:
 - The taxpayer left the SSN off Form SS-4.
 - An EIN was assigned from a return without sole proprietor's SSN being present.
 - The taxpayer included an incorrect SSN on the BMF.
- (3) Enter this secondary TIN on the master file using Form 2363, Master File Entity Change.
- (4) Forward Form 2363, by **secure** email to CCP to request input of command code BNCHG to enter the TIN on the master file.

Reminder: It is possible to add SSN cross-reference information to the ICS data base. However, this does not upload to IDRS to update BMF. You must use CC BNCHG to update BMF.

5.1.1.11.3.1.1.2
(02-19-2016)
**Inputting the SSN on the
BMF — Joint Return**

- (1) Follow these procedures when the SSNs from joint returns are followed by "J" (valid SSN) or "#" (invalid SSN), or "*" (invalid SSN).
- (2) Research the SSN using IMFOL in these cases to determine if the correct spouse's SSN was entered on the BMF.

Note: Even a valid SSN (SSN followed by "J") could be the wrong spouse's SSN.

- (3) Take the appropriate corrective action as displayed in the table below.

CORRECTIVE ACTION

IF	THEN
The IMFOL research shows the wrong spouse's SSN is recorded as the proprietor's secondary TIN.	Forward Form 2363 by secure email to Centralized Case Processing (CCP) to request input of the correct spouse's SSN.
The IMFOL research shows the correct spouse's SSN is recorded as the proprietor's secondary TIN.	Forward Form 2363 by secure email to CCP to request input of the spouse's SSN, even though it is the same SSN. Note: Anyone finding the SSN on the BMF in the future will not have to repeat the research, because the SSN will no longer be followed by "J. "
The SSN is followed by "# "or "*" (invalid SSN).	Forward Form 2363 by secure email to CCP to request input of the correct spouse's SSN as the secondary TIN when the correct SSN is found.

5.1.1.12
(02-19-2016)
Third-Party Contacts

- (1) Refer to IRM 25.27.1, Third-Party Contact Program, for general servicewide guidance on third party contacts.
- (2) This IRM subsection provides third-party contact information specific to collection casework

5.1.1.12.1
(06-28-2021)
**TPC Advance
Notification Procedures**

- (1) See IRM 25.27.1.3.1 for third-party contact (TPC) advance notice requirements and procedures.
- (2) When Revenue Officers intend to contact third parties with respect to the determination or collection of a tax liability of a taxpayer, they must verify the taxpayer was issued an advance third-party contact notice letter that describes the intent to contact third-parties and establishes a time frame for the intended third-party contacts occurring after August 15, 2019 in accordance with IRC § 7602(c)(1). Perform IDRS and/or ICS research first to verify the issuance of advance third party contact notice by identifying transaction code (TC) 971 action code (AC) 611 posted on an IDRS module. Additionally, the Revenue Officer will need to ensure the appropriate revision of the advance third party contact notice letter was issued by reviewing the steps below:
 - a. In ICS, access the balance due module summary screen, click 'module detail' then click 'view TC 971/972 transactions', for the TC 971 AC 611 posted after August 15, 2019 associated with the mailing of Letter 3164 (July 2019 or later revision).
 - b. In ICS, access the delinquent return summary screen, click 'module detail' then click 'view transactions' for the TC 971 AC 611 posted after August 15, 2019 associated with the mailing of Letter 3164 (July 2019 or later revision).
 - c. After August 15, 2019, **do not** use IDRS systemically generated TC 971 AC 611 associated with the inclusion of Publication 1, Your Rights as a

Taxpayer, issued in conjunction with CP-518 (for delinquent return modules) or CP-504 (for balance due modules) as Publication 1 no longer satisfies the requirements of advance third party contact notice pursuant to IRC § 7602(c)(1). Conversely, IDRS modules with a TC 971 AC 611 associated with the mailing of a Letter 3164 (July 2019 or later revision) satisfy the advance third party contact notice requirements. .

Note: If the IRS included Publication 1 with the mailing of CP 504, CP 518 , a new advance third-party contact notice will be required when the Revenue Officer intends to initiate a third-party contact. Additionally, the mailing of CP 523 no longer satisfies advance third-party contact notice, so a new third-party contact notice is required if an RO intends to initiate a third-party contact.

Caution: Revenue officers may not contact a third-party until the 46th day following the date of issuance.

(3) There are four versions of Letter 3164 available for use by collection employees:

- a. Letter 3164- A for trust fund recovery penalty (TFRP) investigations.
- b. Letter 3164- B for balance due investigations.
- c. Letter 3164- X for delinquent return investigations.
- d. Letter 3164-W for transferee investigations.

Note: Letter(s) 3164 **should only** be used when the revenue officer intends to contact a third-party.

(4) ICS generated Letter 3164 (July 2019 or later revision) satisfies the requirements of IRC § 7602(c)(1) to provide advance notice of third-party contacts to taxpayers. ICS will upload the TC 971 AC 611 on all IDRS modules assigned. However, if the module is an ICS only created module the ROs will need to prepare Form 4844, Request for Terminal Action, to identify the modules and the mailing date of the Letter 3164.

Caution: When completing Form 4844 from the electronic publishing catalog or ICS template, Form 4844, Req. for Term. Action, the remarks section should identify the appropriate taxpayer identification number receiving the advance third party contact notice. For example, if both the primary and cross reference taxpayer are mailed Letter 3164, document this in the remarks section of Form 4844. Also, if only the cross reference taxpayer is mailed Letter 3164, the remarks section should reflect the TC 971 AC 611 only applies to the cross reference taxpayer identification number.

Note: The ICS template Form 4844 currently includes a section for the user to select the appropriate taxpayer identification number that will require input for the advance third-party contact notice. When a Letter 3164-A (TFRP investigation) is issued, the RO should use Form 4844, Req. for Term. Action, and complete the remarks section identifying the transaction code, date, and cross reference taxpayer identification number.

5.1.1.12.2
(06-28-2021)
**TPC Reporting and
Recording Procedures**

- (1) See IRM 25.27.1.4, Reporting and Recording TPCs, for general TPC reporting and recording procedures and preparation of Form 12175, Third Party Contact Report Form.
- (2) ICS systemically generates TPC data and updates the TPC command code database.
- (3) Usually, the Form 12175 will not need to be completed by Collection personnel. Exceptions, however, are manually prepared levies, trust fund recovery penalty Investigations, jeopardy and other Investigations, templates or documents created in Word.
- (4) For TFRP investigations, complete a separate Form 12175 for the business and each potentially responsible person. Use MFT 55 for the potentially responsible person and the business tax periods included in the assessment. Complete a separate Form 12175 for each contact when multiple contacts are made with the same third party on different dates. Complete one Form 12175 for multiple contacts with the same third party on the same day by the same employee.
- (5) Notify the third party contact coordinator when a Form 12175 has been generated either by ICS or manually, and there was no third party contact. For example, a levy that was not delivered. For more information on how to contact the Third Party Contact Coordinator, please refer to: <https://portal.ds.irsnet.gov/sites/vl051/Lists/ThirdPartyContacts1/DispItemForm.aspx?ID=10>.

5.1.1.12.3
(02-19-2016)
**Exceptions to IRC
7602(c) Requirements**

- (1) See IRM 25.27.1.3.2, Exceptions to IRC 7602(c) Notification Requirements, for general information concerning exceptions to TPC notification and reporting requirements.
- (2) IRC 7602(c)(3) provides for four situations when the IRS is not required to give the taxpayer advance general notice or to include a particular TPC on the list of TPCs provided to the taxpayer. The exceptions are:
 - Reprisal – follow guidelines in Chapter 29 of the *ICS User Guide* for the use of the ICS Pick List to indicate a reprisal situation exists.
 - Taxpayer authorizes TPC.
 - Jeopardy - If you determine that providing the taxpayer with the advance general notice or a record of a specific contact would jeopardize the collection of any tax liability (e.g., jeopardy levy), take the following actions:
 - Document the case file with specific information about the third party contact.
 - Document the case file with the basis for the jeopardy determination.
 - Complete Form 12175 but do not forward it to the third party contact coordinator.
 - Pending criminal investigation.