



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.19.5

DECEMBER 12, 2022

EFFECTIVE DATE

(12-12-2022)

PURPOSE

- (1) This transmits revised IRM 5.19.5, Liability Collection, ACS Inventory

MATERIAL CHANGES

- (1) IPU 20U1307 issued 12-14-2020 IRM 5.19.5.4.11.8 removed one of the duplicate “the” typed in paren 6
- (2) IPU 20U1307 issued 12-14-2020 IRM 5.19.5.4.11.8.2 adding the extension number for App 10 and removing the App 75 language
- (3) IPU 20U1307 issued 12-14-2020 IRM 5.19.5.4.12 added text chat greeting in paren 3; added paren 4 for lead line information; added 5 min hold time in paren 11
- (4) IPU 20U1307 issued 12-14-2020 IRM 5.19.5.7.7 removed the 180 day levy requirement in paren 6 chart and added third party contact language
- (5) IPU 20U1307 issued 12-14-2020 IRM 5.19.5.10.5 removing 180 day levy requirement in paren 3 and paren 4 and adding third party/final notice language
- (6) IPU 20U1307 issued 12-14-2020 IRM 5.19.5.11 added greeting information in paren 5
- (7) IPU 20U1307 issued 12-14-2020 IRM 5.19.5.11.2 changed the 120 day short term extension to 180 days in paren 6 chart last two boxes showing VBD code 004
- (8) IPU 21U0034 issued 01-04-2021 IRM 5.19.5.11.2 Change the 180 day to 120 day short term extension in paren 6 chart VBD code 004 using OPA.
- (9) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.1.1 Changed the Callsite designation to Support designation for Fresno Site 890.
- (10) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.1.7 Updated the link in paren 2 for the acronym database and updated the IRM section for acronyms.
- (11) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.1.8 Updated the link in paren 2 for the IAT website.
- (12) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.4.3 Updated the IRM reference in paren 2 and removed the reference to IRM 5.19.1.2.
- (13) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.4.11.8.2 Updated the ST24 section in the chart with a spelling correction.
- (14) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.4.11.8.3 Removed the OPA Call Flow reference and added the P5 Inventory reference.
- (15) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.4.11.8.4 Updated the Support inventory links in parens 4,5, & 6.
- (16) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.4.11.8.5 Updated the Support inventory links in paren 3.

- (17) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.4.12 Updated the link in paren 16 for Communication Skills.
- (18) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.4.13 Updated the IRM section in paren 6 in the Note of the 7th example.
- (19) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.7.1.3 Updated the correct web address for SBSE Doc Matching in paren 4.
- (20) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.7.1.4 Updated the correct web address for 4442 Referrals in paren 5.
- (21) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.7.1.5 Corrected the IRM reference in the Note in paren 1.
- (22) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.7.2 Corrected the IRM reference for OARs in paren 1 If/Then chart.
- (23) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.7.4.2.2 Changed the 45 day parameter to 47 days, updated correct web addresses for links in paren 3,5,6.
- (24) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.7.7 Updated the IRM reference in paren 8 for Tolerance and Deferral.
- (25) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.8.1 Updated the IRM reference in paren 2 for ADR processing.
- (26) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.8.3.1 Updated the IRM reference and wording in paren 1(a) for BMF Little or No Tax Due.
- (27) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.8.3.5 Updated the IRM reference in paren 1 If/Then chart for BMF Little or No Tax Due.
- (28) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.9.8 Updated the IRM reference in paren 3 for SRP reference and paren 4 for correct lien reference.
- (29) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.10 Updated the IRM reference in paren 2 for SRP reference.
- (30) IPU 21U0159 issued 01-27-2021 IRM 5.19.5.10.5 Updated the If/Then chart in paren 4 correcting E3/E5 to E3/E4 inventory.
- (31) IPU 21U0159 issued 01-27-2021 Exhibit 5.19.5-1 Removed the statement under the chart referencing 5.19.1.1.6 that did not apply.
- (32) IPU 21U0159 issued 01-27-2021 Exhibit 5.19.5-3 Updated the IRM reference to locate the SCCB Action List Category Codes.
- (33) IPU 21U0159 issued 01-27-2021 Exhibit 5.19.5-4 Updated the IRM reference to locate information on ACS history codes.
- (34) IPU 21U0159 issued 01-27-2021 Exhibit 5.19.5-5 Updated the IRM reference in the Letters, Closing Action, and Other History code charts.
- (35) IPU 21U0159 issued 01-27-2021 Exhibit 5.19.5-7 Updated the IRM reference for the Filing Criteria section.

- (36) IPU 21U0159 issued 01-27-2021 Exhibit 5.19.5-10 Updated the IRM reference to the correct Predictive Dialer Procedure section.
- (37) IPU 21U0260 issued 02-12-2021 IRM 5.19.5.5.2 Added the Caution statement in paren 4 and reorganized the sentences within the section.
- (38) IPU 21U0260 issued 02-12-2021 IRM 5.19.5.13.1 Updated the use for the LT40 and LT41 letters for third party contact.
- (39) IPU 21U0260 issued 02-12-2021 Exhibit 5.19.5-2 Updated the definition of LT40 and LT41 letters.
- (40) IPU 21U0667 issued 04-27-2021 IRM 5.19.5.4.11.8 Added an exception in paragraph 13 for CDP and TAS processing on SCP accounts.
- (41) IPU 21U0667 issued 04-27-2021 IRM 5.19.5.4.11.8.4 Changed the inventory to send TAS cases on SCP accounts.
- (42) IPU 21U0667 issued 04-27-2021 IRM 5.19.5.7.2 Adding an exception to the If/Then chart on how to handle SCP accounts.
- (43) IPU 21U0667 issued 04-27-2021 IRM 5.19.5.7.4.2 Added paragraph 3 to verify the Power of Attorney on decedent accounts (R4 processing).
- (44) IPU 21U0667 issued 04-27-2021 IRM 5.19.5.7.5 Updated chart in paragraph 4 adding the use of LT19 and reversing pending agreements codes (R5 processing) and updated IRM titles from 5.19.1.
- (45) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.4.11.8.4 Updating SCP Q Inventory procedures.
- (46) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.7.3.2 Updating fraud roles and responsibilities.
- (47) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.7.4.2 Removing IRM reference in the decedent section.
- (48) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.7.4.2.1 Updated IRM Title in paragraph 3(c).
- (49) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.7.4.2.2 spacing updated in paragraph 2.
- (50) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.7.5 citation updated in paragraph 3.
- (51) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.7.5.2 citation updated in paragraph 2.
- (52) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.7.7 Updated IRM title in If/Then chart.
- (53) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.7.9 citation updated in table.
- (54) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.8.1.1 paragraph 4 updated citation.
- (55) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.8.2.1 updated IRM reference in paragraph 9.
- (56) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.8.4.1 Updated IRM title in paragraph 6.
- (57) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.11 Added language explaining the different chat greetings.
- (58) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.11.2 Change the words in the first If/Then box in paragraph 5.
- (59) IPU 21U1119 issued 09-24-2021 IRM 5.19.5.13.1 Updated to include LT41 usage.

- (60) IPU 21U1119 issued 09-24-2021 Exhibit 5.19.5-7 Added clarifying information for cases that bypass queue criteria.
- (61) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.4.2 Updated the LT reference into parentheses in paren 4(a).
- (62) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.4.3 Updated the Example to a current inventory used.
- (63) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.4.11.8 Updated originator codes for SCP in paren 5.
- (64) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.4.11.8.2 Updated the Account Referral IRM reference in the chart in the first paragraph.
- (65) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.4.12 Removed the Lead Gate information and updated IRM 21 reference in paragraph 16.
- (66) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.6.1.1 Added a note how to exclude modules from LT40.
- (67) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.6.1.4 Updated the IRM reference to a link in paren 3.
- (68) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.6.1.5 Added a note how to exclude modules from LT40.
- (69) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.7.1.1 Clarified the CDP and Third Party Notifications and how to exclude modules from LT40 in paren 6.
- (70) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.7.3.2 Restrict paragraph c in the first if/then chart.
- (71) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.7.4.2.2 Changed the LT11 follow-up date in paren 2.
- (72) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.7.5 Updated the IRM reference to a link in paren 2.
- (73) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.7.5.2 Updated title of section and added a Note for cases qualifying for continuous wage levy.
- (74) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.7.7 Added a note how to exclude modules from LT40 in paren 6.
- (75) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.7.9 Clarified the CDP and Third Party Notifications and how to exclude modules from LT40 in the chart in paren 1.
- (76) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.8.1.1 Added IRM links in paren 3a, 3b, 3c and paren 8.
- (77) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.8.2.4 Removed the Exception and added a Note when to issue a LT40 letter.
- (78) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.8.2.5 Correct IRM link in paragraph 7 in the IMF TDI chart.
- (79) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.8.3.4 Added the Note in paren 1 when to issue a LT41 letter.
- (80) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.8.3.5 Change the history code to send case TOI7 in the BMF TDI chart.
- (81) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.8.4.1 Changed Exception to use ASGNI/ASGNB in paren 3 and changed history code to I7 in paren 6.
- (82) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.9.1 Changed the LT11 follow-up date in paren 3.

- (83) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.9.3 Changed IRM reference to Levy Determination in paren 4.
- (84) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.9.8 Changed the history code to I7 in the chart under paren 7b.
- (85) IPU 21U1209 issued 10-28-2021 IRM 5.19.5.10.5 Added CDP and TPC reference to the Note in paren 3.
- (86) IPU 21U1209 issued 10-28-2021 Exhibit 5.19.5-5 Changed the LT11 follow-up date in the IS00 description.
- (87) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.2 Adding BEARS reference
- (88) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.4.12 Added communication techniques and a Note to hold information.
- (89) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.4.12.2 Created the subsection for systems unavailable procedures previous in IRM 5.19.5.4.12
- (90) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.7.5 Clarified procedures in the If/Then box when there is no evidence of a IA request.
- (91) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.8.4 Clarify procedures cases with imminent CSED should go to the queue if ACS cannot resolve.
- (92) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.8.4.1 Added to transfer imminent CSED cases to the queue if ACS cannot close the case.
- (93) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.11 Added information about Chat Bot
- (94) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.11.1 Added guidance when Chat Bot escalated to text chat
- (95) IPU 22U0277 issued 02-16-2022 IRM 5.19.5.13.1 Adding example to assist with calculating the third party contact period
- (96) IPU 22U0277 issued 02-16-2022 IRM Exhibit 5.19.5-2 Changed the title of the ACS Letters LT27
- (97) IPU 22U0444 issued 03-29-2022 IRM 5.19.5.1.7 Added new section on Submitting SERP Feedback.
- (98) IPU 22U0444 issued 03-29-2022 IRM 5.19.5.4.11.8 Updated SCP inventory assignment.
- (99) IPU 22U0444 issued 03-29-2022 IRM 5.19.5.4.11.8.2 Updated SCP procedures to move cases to the N function
- (100) IPU 22U0444 issued 03-29-2022 IRM 5.19.5.4.11.8.3 Changed wording in paren 1 to designate ACS cases.
- (101) IPU 22U0444 issued 03-29-2022 IRM 5.19.5.4.12 Updated procedures when answering a call and when taxpayer places employee on hold.
- (102) IPU 22U0444 issued 03-29-2022 IRM 5.19.5.7.5 Added to If/Then chart in paren 4 if prior letters no need to issue LT19/LT24.
- (103) IPU 22U0444 issued 03-29-2022 IRM 5.19.5.11.2 Changed a reference in paren 1; updated paren 6 with OPA short term agreement up to 180 days..

- (104) IPU 22U0444 issued 03-29-2022 IRM 5.19.5.13.1 Updated TPC to reflect the LT11, LT40 and LT41 all have TPC language.
- (105) IPU 22U0756 issued 6-23-2022 IRM 5.19.5.1.6 Updated the retention categories in paren 6
- (106) IPU 22U0756 issued 6-23-2022 IRM 5.19.5.4.11.8.3 Clarifying N7 and N8 procedures for SCP.
- (107) IPU 22U0756 issued 6-23-2022 IRM 5.19.5.7.4.2.2 Added a TPC reference in the R4 Streamline procedures
- (108) IPU 22U0756 issued 6-23-2022 IRM 5.19.5.7.5 Added refer to pending IA criteria IRM in paren 4
- (109) IPU 22U0756 issued 6-23-2022 IRM 5.19.5.8.2.1 Added procedures and references to TPC for I4 processing
- (110) IPU 22U0756 issued 6-23-2022 IRM 5.19.5.11.2 Added a note to the VBD codes in paren 6
- (111) IPU 22U0756 issued 6-23-2022 IRM 5.19.5.13.1 Clarified that the LT11 generates the TC971 AC611 in addition to LT40/LT41.
- (112) IPU 22U0756 issued 6-23-2022 IRM Exhibit 5.19.5-1 Added the CSED Alert
- (113) IPU 22U0756 issued 6-23-2022 IRM Exhibit 5.19.5-2 change the link for the examples from the SERP forms/letter/pub page to the SNIP page.
- (114) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.1.3 Added ST03 in paragraph 4
- (115) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.1.5 Added IRM reference for manager resources.
- (116) IIPU 22U0957 issued 9-16-2022 RM 5.19.5.2 Removing OL5081 references.
- (117) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.4.11.7 Updated the IRM reference for pending claims
- (118) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.4.11.8.2 Updating chart to include Spanish transfer numbers.
- (119) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.4.11.8.5 Updated IRM reference for V Inventory.
- (120) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.4.12 Updating paragraph 3 with greeting options.
- (121) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.7.5 Updated charts in the R5 inventory procedures.
- (122) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.11 Updating Text Chat to include TaxPro webpage.
- (123) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.11.1 Adding guidance for chat accelerated from Tax Professionals.
- (124) IPU 22U0957 issued 9-16-2022 IRM 5.19.5.11.2 Grammatical changes within this section
- (125) IRM 5.19.5.1.8 Updated Exhibit references to the 5.19.1
- (126) IRM 5.19.5.4 Reorganized the ACSWeb tabs and added some not previously listed.
- (127) IRM 5.19.5.4.2 Changed disaster letter to LT14 in paragraph 4.
- (128) IRM 5.19.5.4.9 Updated POA letter issuance using ACSWeb.
- (129) IRM 5.19.5.4.11.2 Updated the Predictive Dialer display and message information.
- (130) IRM 5.19.5.4.11.8 Removed the word “only” for SCP work assignment.

- (131) IRM 5.19.5.4.12 Added procedures for faxes received and end of tour calls.
- (132) IRM 5.19.5.6.1.4 Added the OPA message created for the Predictive Dialer.
- (133) IRM 5.19.5.7.4.1 Removed the italicized IRM title.
- (134) IRM 5.19.5.8.1.1 Rewording the paragraph for Little or No Tax Due and Return Previously Filed.
- (135) IRM 5.19.5.8.1.2 Added guidance if 6020(b) criteria met.
- (136) IRM 5.19.5.8.1.3 Added guidance for TDA/Combo and TDI only letter issuance.
- (137) IRM 5.19.5.8.1.4 In paragraph 3 If/Then chart changed OL16 to the TDI letters OL26/OL18.
- (138) IRM 5.19.5.8.2.2 Added a note in paren 6 TDI cases transfer to I5
- (139) IRM 5.19.5.8.2.3 Added a note in paren 3 TDI cases transfer to I5
- (140) IRM 5.19.5.8.3.2 Updated the use of OL18 when 6020(b) criteria met in paragraph 6.
- (141) IRM 5.19.5.8.3.3 Updated the use of OL18 when 6020(b) criteria met.
- (142) IRM 5.19.5.9.8 Removed duplicate reference in paragraph 7a
- (143) IRM 5.19.5.8.4.1 Changed OPXX to OLXX paren 3 and added manager required to document approval paren 6.
- (144) IRM 5.19.5.11.1 Grammatical change
- (145) IRM Exhibit 5.19.5-2 Updated letter titles

EFFECT ON OTHER DOCUMENTS

IRM 5.19.5 dated November 23, 2020 is superseded. The following IPU's have been incorporated into this IRM. IPU 20U1307 dated 12/14/2020; IPU 21U0034 dated 01-04-2021; IPU 21U0159 dated 01-27-2021; IPU dated 02-12-2021; IPU dated 04-27-2021; IPU dates 09-24-2021; IPU dated 10-28-2021; IPU dated 02-16-2022; IPU dated 03-29-2022; IPU dated 6-23-2022; IPU dated 9-16-2022;

AUDIENCE

Small Business/Self Employed (SB/SE)

Erick Martinez
Director, Collection Inventory Delivery and Selection

5.19.5

ACS Inventory

Table of Contents

5.19.5.1 Program Scope and Objectives

5.19.5.1.1 Background

5.19.5.1.2 Authority

5.19.5.1.3 Roles and Responsibilities

5.19.5.1.4 Program Management and Review

5.19.5.1.5 Program Controls

5.19.5.1.6 Case Routing and Selection

5.19.5.1.7 Submitting SERP Feedback

5.19.5.1.8 Terms/Definitions/Acronyms

5.19.5.1.9 Related Resources

5.19.5.2 ACS Security

5.19.5.3 Work Delivery Systems

5.19.5.4 Research on ACS

5.19.5.4.1 ACS General Case Processing

5.19.5.4.2 Systemic Case Assignment

5.19.5.4.3 ACS History Code Research

5.19.5.4.4 Correction of ACS History Codes

5.19.5.4.5 Special Case Processing Requirements – IAT Compliance Suite Tool

5.19.5.4.6 ACS Procedures For e-4442/4442

5.19.5.4.7 Documenting Comments and Notes Field

5.19.5.4.8 Requesting ACS Archives

5.19.5.4.9 POA/CAF Letters and the RAF

5.19.5.4.10 Reminder Notices

5.19.5.4.11 ACS Case Inventory

5.19.5.4.11.1 Service Center Inventory

5.19.5.4.11.2 Contact Inventory

5.19.5.4.11.3 Research Inventory

5.19.5.4.11.4 Enforcement Inventory

5.19.5.4.11.5 Investigation Inventory

5.19.5.4.11.6 Hold Inventory

5.19.5.4.11.7 Various Inventory - (Headquarters' Use Only)

5.19.5.4.11.8 Special Compliance Personnel (SCP)

5.19.5.4.11.8.1 ACS Processing for SCP Accounts

5.19.5.4.11.8.2 SCP ACS Incoming Call Procedures

5.19.5.4.11.8.3 N Function Inventory

- 5.19.5.4.11.8.4 Q Function Inventory
- 5.19.5.4.11.8.5 Accounts Meeting the Requirement to Move Out of The SCP Inventory
- 5.19.5.4.12 Telephone Techniques and Communication Skills
 - 5.19.5.4.12.1 Outgoing Contacts for ACS
 - 5.19.5.4.12.2 Systems (ACS/AMS/IDRS) Unavailable
- 5.19.5.4.13 ACS and Disclosure
- 5.19.5.5 Miscellaneous Case Processing For Accounts in Status 22 (ACS)
 - 5.19.5.5.1 Affordable Care Act (ACA) Shared Responsibility Payment (SRP) and ACS Case Processing
 - 5.19.5.5.1.1 IMF - Shared Responsibility Payment (5000A)
 - 5.19.5.5.1.2 BMF - Employer Shared Responsibility Payment (4980H)
 - 5.19.5.5.2 Identity Theft Alert (IDTHF) and ACS Case Processing
 - 5.19.5.5.3 Passport Certification
 - 5.19.5.5.4 Private Debt Collection
- 5.19.5.6 Procedures for Contact Inventory
 - 5.19.5.6.1 Predictive Dialer Procedures
 - 5.19.5.6.1.1 Attempts Made - Telephone Number is Wrong (TELWR), Not in Service (NIS) or Disconnected (DISC)
 - 5.19.5.6.1.2 Power of Attorney (POA)
 - 5.19.5.6.1.3 Contact Made Inadvertently With Taxpayer Instead of Power of Attorney (POA)
 - 5.19.5.6.1.4 Leaving Messages On An Answering Machine
 - 5.19.5.6.1.5 Left Message To Call Back
 - 5.19.5.6.2 Working Contact Inventory
- 5.19.5.7 Procedures for Research Function
 - 5.19.5.7.1 R1 - Suspense Cases
 - 5.19.5.7.1.1 Processing Reconsiderations, Claims, Pending Adjustments or Credits with a Posted TC 470
 - 5.19.5.7.1.2 Processing Payment Tracers, Credit Transfers, and Pending Adjustment or Offsets Without a TC 470 Posted
 - 5.19.5.7.1.3 Processing CAWR Assessment Cases
 - 5.19.5.7.1.4 Processing cases with Open Control Bases on TXMODA
 - 5.19.5.7.1.5 Processing Certain 6020(b) Cases
 - 5.19.5.7.1.6 Processing ESTAB, Records of Account or Similar Account Document Requests
 - 5.19.5.7.1.7 Processing Cases with open Exam TC 420 (-L Freeze)
 - 5.19.5.7.1.8 Processing Claims on MFT 43 ESRP Accounts with a posted TC 971 CC 013 (- A Freeze)
 - 5.19.5.7.2 R2 - Taxpayer Advocate Service/Congressional
 - 5.19.5.7.3 R3 - Fraud Referral, Criminal Investigation and Tax Court Cases Overview
 - 5.19.5.7.3.1 R3 - Roles and Responsibilities - Collection Representative or Tax Examiner
 - 5.19.5.7.3.2 R3 - Roles and Responsibilities - Fraud Coordinators
 - 5.19.5.7.3.3 Criminal Investigation (CI) Code
 - 5.19.5.7.3.4 Tax Court

- 5.19.5.7.4 R4 - Insolvency and Issues
 - 5.19.5.7.4.1 Bankruptcy
 - 5.19.5.7.4.2 Decedent
 - 5.19.5.7.4.2.1 Initial Inventory Processing of Decedent Cases
 - 5.19.5.7.4.2.2 Streamline Decedent Processing
 - 5.19.5.7.4.3 Processing OIC Cases
 - 5.19.5.7.4.4 APO/FPO Address Cases
- 5.19.5.7.5 R5 - Agreement Issues and Accelerated Accounts
 - 5.19.5.7.5.1 Analyze Taxpayer Ability to Pay and Payment Methods
 - 5.19.5.7.5.2 Processing Terminated Continuous Wage Levies in R5
- 5.19.5.7.6 R6 - Independent Review
- 5.19.5.7.7 R8 - Cases Returned from the Field Queue Systemically or Manually
- 5.19.5.7.8 R9 - International Outcalls
- 5.19.5.7.9 Actions to Resume Compliance Monitoring
- 5.19.5.8 Procedures for Investigation Inventory
 - 5.19.5.8.1 I2 - Attempts to Locate Taxpayer - Overview
 - 5.19.5.8.1.1 I2 - Limited Processing
 - 5.19.5.8.1.2 I2 - Routine Processing
 - 5.19.5.8.1.3 I2 - ACSWeb, CFOL and IDRS Research
 - 5.19.5.8.1.4 I2 - Accurint Research
 - 5.19.5.8.2 I4 - Final Attempts to Locate Taxpayers or Assets - Overview
 - 5.19.5.8.2.1 I4 - Routine Processing
 - 5.19.5.8.2.2 I4 - ACSWeb, CFOL and IDRS Research
 - 5.19.5.8.2.3 I4 - Accurint Research
 - 5.19.5.8.2.4 I4 - Neighbor Research - (BMF Only)
 - 5.19.5.8.2.5 I4 - Closing the Case
 - 5.19.5.8.3 I5 - Final Attempts to Locate RD Taxpayers - Overview
 - 5.19.5.8.3.1 I5 - Routine Processing
 - 5.19.5.8.3.2 I5 - ACSWeb, CFOL and IDRS Research
 - 5.19.5.8.3.3 I5 - Accurint Research
 - 5.19.5.8.3.4 I5 - Neighbor Research (BMF Only)
 - 5.19.5.8.3.5 I5 - Closing the Case
 - 5.19.5.8.4 I7 - Transfer Actions
 - 5.19.5.8.4.1 Transfer Out of ACS
 - 5.19.5.8.5 I9 - Incoming Calls
- 5.19.5.9 Procedures for Enforcement Inventory
 - 5.19.5.9.1 E2 - Pre-Levy Processing
 - 5.19.5.9.2 E3- Systemic Levies
 - 5.19.5.9.3 E4- Manual Levy Processing

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- 5.19.5.9.4 E5 - Follow-up Systemic and Manual Levies
 - 5.19.5.9.5 E6 - Reserved
 - 5.19.5.9.6 E7 - Continuous Wage Levy (CTLV)
 - 5.19.5.9.7 E8 - IDTHF-Manual Levy Processing
 - 5.19.5.9.8 E9 - NFTL Determinations (Follow-Up to LT39)
 - 5.19.5.10 Hold Inventory
 - 5.19.5.10.1 H1 - Disaster Cases
 - 5.19.5.10.2 H2 - HINF Exam Referral Cases
 - 5.19.5.10.3 H3 - HQ Hold Inventory
 - 5.19.5.10.4 H4 - HQ Inventory
 - 5.19.5.10.5 Processing H7 Inventory – ACS Alert IDTHF Cases
 - 5.19.5.11 ACS Text Chat and ACS Chat Bot Overview
 - 5.19.5.11.1 Processing Unauthenticated Chats from Notice, Spanish and Payments Queues (escalated from Chat Bot)
 - 5.19.5.11.2 Processing Online Payment Agreement (OPA) Chats - Unauthenticated and Authenticated
 - 5.19.5.12 Online Payment Agreement Inventory – P5
 - 5.19.5.13 Notification of Third Party Contact
 - 5.19.5.13.1 Third Party Contact Notification Procedures
 - 5.19.5.13.2 Third Party Contact Reprisal and Procedures
 - 5.19.5.13.3 Third Party Contact Recording and Reporting

Exhibits

- 5.19.5-1 ACS Alerts Reference IRM 5.19.5.4
- 5.19.5-2 ACS Letters Reference: IRM 5.19.5.4.4 and throughout the entire IRM 5.19.5
- 5.19.5-3 SCCB Action List Category Codes Reference IRM 5.19.6.9
- 5.19.5-4 Standard Abbreviations for Use in Account Management Services, AMS and/or ACS (Reference IRM 5.19.5.4.7)
- 5.19.5-5 ACS History Codes Reference IRM 5.19.5.4
- 5.19.5-6 ACS Definers/Literal Reference IRM 5.19.5.4.3
- 5.19.5-7 Field Queue Bypass Criteria Reference IRM 5.19.5.4.1
- 5.19.5-8 Cases that Systemically Bypass ACS Reference IRM 5.19.5.4.1
- 5.19.5-9 ACS Real Time Error Messages
- 5.19.5-10 Predictive Dialer Completion Codes Reference IRM 5.19.5.6.1
- 5.19.5-11 Generic Issuance to ICS From ACS
- 5.19.5-12 ACS Inventories

5.19.5.1
(03-09-2018)
**Program Scope and
Objectives**

- (1) **Purpose:** The Automated Collection System (ACS) Program was created to provide taxpayers or their representatives with the opportunity to resolve delinquent tax obligations with a single telephone contact. As part of this program, the ACS computer system was set up to control these accounts and to provide employees with the capability to take a wide range of actions to resolve cases in an efficient and equitable manner that is in the best interest of both the taxpayer and the Service. IRM 5.19.5 covers the enforcement and locator actions employees are required to implement for taxpayers who have neglected or refused to voluntarily resolve their tax obligations.
- (2) Balance due accounts and return delinquency investigations are issued to ACS after normal service center notice practices.
- (3) The exceptions that will bypass ACS:
 - Cases assigned directly to Collection Field Function see Exhibit 5.19.5-7, Field Queue Bypass Criteria, and Exhibit 5.19.5-8, Cases that Systemically Bypass ACS.
 - Cases manually assigned to other areas such as Non-Master File (NMF) and the Return Compliance Program (RCP) which are not worked in ACS.
- (4) ACS employees receive incoming calls for accounts where at least one module meets the following criteria:
 - a TDA status, Master File status 22, 24, and 26
 - or with a - V freeze
 - or with a - W freeze
 - or a TDI.
- (5) If you receive incoming calls or make calls to taxpayers or their representatives, follow procedures outlined in IRM 5.19.1, Balance Due, and IRM 5.19.2, Individual Master File (IMF) Return Delinquency and IRM 5.19.22, Business Master File (BMF) Return Delinquency.
- (6) **Audience:** ACS and ACSS Tax examiners, customer service representatives, collection representatives, and team managers requiring the Automated Collection System to perform their normal duties.
- (7) **Policy Owner:** Director, Collection Inventory Delivery and Selection (CIDS).
- (8) **Program Owner:** Director, Collection Inventory Delivery and Selection (CIDS), ACSSI.
- (9) **Primary Stakeholders:** ACS Call and Support Site employees
- (10) **Program Goals:** By following this IRM, ACS employees will be able to conduct required research, use appropriate taxpayer contact procedures, address insolvency, OIC, and potential fraud cases, appropriately handle investigation and enforcement inventories, and correctly determine the appropriate case disposition for modules in Status 22 using the ACS database.

5.19.5.1.1
(01-27-2021)
Background

- (1) In April 1984, the Automated Collection System was established as a computerized inventory system that maintains delinquent tax accounts (balance due) and return delinquency investigations (returns). Access to these databases is available in different geographical locations throughout the United States.

Name	Site Number	Alias	Type
Andover	081	AND	Callsite
Atlanta	182	ATL	Callsite
Atlanta	070	ASC	Support
Austin	181	AUS	Callsite
Brookhaven	191	BRO	Callsite
Buffalo	082	BUF	Callsite
Cincinnati	171	CIN	Callsite
Cincinnati	170	CSC	Support
Denver	291	DEN	Callsite
Des Moines	493	DES	Callsite
Detroit	172	DET	Callsite
Fresno	892	FRE	Callsite
Fresno	890	FSC	Support
Jacksonville	072	JAX	Callsite
Kansas City	091	KAN	Callsite
Kansas City	090	KSC	Support
Memphis	492	MEM	Callsite
Nashville	491	NAS	Callsite
Oakland	292	OAK	Callsite
Ogden	893	OGD	Callsite
Philadelphia	281	PHI	Callsite
Philadelphia	280	PSC	Support
Puerto Rico	282	PR	Callsite
Seattle	891	SEA	Callsite
Special Compliance Personnel	772	SCP	Callsite

5.19.5.1.2
(11-23-2020)
Authority

- (1) CFR 5 Part 2635, Standards of Ethical Conduct for Employees of the Executive Branch.

- (2) IRM 1.2.1.6, Policy Statements for the Collecting Process, related to this section include:
 - Policy Statement 5-1 Enforcement is a necessary component of a voluntary assessment system
 - Policy Statement 5-2 Collecting Principles
 - Policy Statement 5-71, Reporting accounts receivable as currently not collectible - General
 - Policy Statement 5-133 Delinquent returns - enforcement of filing requirements
- (3) The IRS Restructuring and Reform Act of 1998 (IRS RRA 98), Section 3705(a), provides identification requirements for all IRS employees working tax related matters.
- (4) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *TBOR*.

5.19.5.1.3
(09-16-2022)
**Roles and
Responsibilities**

- (1) The Director Collection Inventory Delivery Systems (CIDS) is responsible for all policy and procedures related to balance due and return delinquency programs.
- (2) SBSE Collection Policy Analyst(s) have oversight over the ACS program and system, including serving as a point of contact for all ACS Call and Support Sites.
- (3) Managers and Leads are responsible for ensuring compliance with the guidance and procedures described in this IRM for status 22 TDA and TDI status 03 case disposition.
- (4) Employees are responsible for resolving balance due and return delinquency open accounts in ST22/ST03, following the procedures in this IRM.

5.19.5.1.4
(03-09-2018)
**Program Management
and Review**

- (1) **Program Reviews:** Periodic program and site reviews are performed by all levels of management at both the Campus and Headquarters level; to determine whether existing processes and procedures effectively mitigate risk and deliver organizational program goals. The major factors that are evaluated include:
 - Adherence to IRM Procedures
 - Quality Measures
 - Dollar Thresholds
 - Risk Categories
 - Model Score Thresholds
 - Timeliness Measures
 - Enforcement/investigative actions within the guidelines cited in IRM 1.4.20.12, Enforcement Statistics.
- (2) **Program Reports:** Reports are generated on a monthly and weekly basis by management to assist in evaluating the performance of the ACS Program;
 - ACS Reports
 - Embedded Quality Review System (EQRS) Reports
 - National Quality Review System (NQRS) Reports

- Monthly Monitoring Report (MMR)
- Work Planning & Control (WP&C) Reports
- Collection Activity Report (CAR)

- (3) Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO)

5.19.5.1.5
(09-16-2022)

Program Controls

- (1) Systemic controls are embedded in the ACS programming to ensure the following:
- Accounts can only be closed Currently Not Collectable within the dollar authority level of the profile of the user.
 - Different variables are used to issue systemic and manual letters, levies and NFTLs for accounts on the ACS database and to block the issuance when those variables are not met.
- (2) Incoming telephone calls are distributed to telephone representatives using the Aspect or Infrastructure Upgrade Project (IUP) systems.
- (3) Employees should ensure certain case dispositions (including non-streamlined IAs, certain adjustments and Currently Not Collectable (CNC) closures require managerial approval. Managers are required to follow program management procedures and controls addressed in IRM 5.19.1, Balance Due, and IRM 5.19.17, Campus Procedures for Currently Not Collectible and Offers in Compromise.
- (4) Managers are required to follow program management procedures and controls addressed in IRM 1.4.20, Filing & Payment Compliance Managers Handbook and IRM 1.4.61, Automated Collection System Guide for Managers and Systems Analysts.

5.19.5.1.6
(06-23-2022)

Case Routing and Selection

- (1) The work priority and selection process is designed to ensure that cases are selected with integrity and fairness.
- (2) Work priority generally falls into two categories; immediate (customers calling in) and delayed (inventory processing) demand. Cases in the immediate demand category have the same priority for selection whereas inventory work selection uses a priority scheme.
- (3) Work selection is based on a combination of factors such as case priority, current organizational program needs, and available staff. Case selection generally occurs as shown below.
- (4) Systemic Processes
- a. FERDI and NON-FERDI /FPLP – no limits are placed on these systemic processes.
 - b. ACS systemic levies and letters – limited as part of the phone demand forecast prepared by the SB/SE HQ Collection Joint Operations Center (JOC) liaison staff.
- (5) Calls from taxpayers requiring assistance to resolve their accounts.
- (6) Inventory account work selection is based on factors such as, ACS priority programs, work category, risk categories and ACS priority codes.

- a. Priority Programs include IMF FERDI, HINF, International, Payroll Trust Fund Taxes and General programs (non-FERDI IMF, non-trust fund, etc.)
- b. Work Categories are Enforcement, Research and Investigation (determined by function/unit assignment IRM 5.19.5.4.11, ACS Case Inventory).
- c. Retention (or risk) categories are A-Z (A = highest priority). ACS Priority codes are 0-99 (0 = highest priority).

- (7) To ensure adequate case coverage, cases with the oldest expired follow-up date are selected first.

5.19.5.1.7
(03-29-2022)
**Submitting SERP
Feedback**

- (1) To maintain the accuracy of IRM 5.19.5, ACS Inventory, send corrections and change requests to Headquarters, via the *SERP* Feedback Application (Database). The *SERP* Staff forwards *SERP* Feedbacks to the appropriate Content Owner(s) in Headquarters for consideration of the requested IRM procedural changes. The Feedback system should **not** be used to ask questions that should be answered by your manager, leads or P&A staff or to rebut an employee or product review.

Note: Before you submit corrections/change requests for IRM 5.19.5, ACS Inventory, via the *SERP* Feedback Application (Database), you must consult your lead or manager for assistance to verify if this is a valid request for an IRM change/correction.

- (2) DO NOT use the *SERP* Feedback Form to request changes to the following:
 - Letters - Use the *Green Button* at the *Office of Taxpayer Correspondence (OTC)* website. IRM 25.13.1.2, Request for New and Revised Taxpayer Correspondence Products - Request Services Process.
 - Notices - Use the *Green Button* at the *OTC* website. See IRM 25.13.1.2, Request for New and Revised Taxpayer Correspondence Products - Request Services Process.
 - Policy, policy statements, tax law and regulations should be submitted to Headquarters through the Planning and Analysis staff at your site.
- (3) Always review prior *SERP* Feedbacks and responses to ensure your issue has not already been addressed. See (f) below.
 - a. In all functional areas, change requests must be approved by the first line manager or designee and the responsible Planning and Analysis Analyst before submission to Headquarters. All change requests submitted by Quality Review Staff must be approved by the first line manager.
 - b. The *SERP* Feedback Application (Database) procedures must be followed by all field employees as well as the Quality Review Program Staff and are posted on the *SERP* Feedback Home page.
 - c. Before submission, re-examine the requested change(s) and cite supporting documentation. Be specific. Avoid the use of general terms such as "revise procedures". Submit only one issue/topic per *SERP* Feedback.
 - d. Complete all required fields on the *SERP* Feedback Form. The Identification field **MUST** be completed or the feedback will not be forwarded.
 - e. All changes are considered, but all may not be accepted. Accepted changes are published on *SERP* as IRM Procedural Updates (IPUs).
 - f. Determine whether your issue was previously raised. You can view responses to *SERP* Feedbacks via *Previous Feedback Lookup* by selecting IRM or topic.

5.19.5.1.8
(12-12-2022)

**Terms/Definitions/
Acronyms**

- (1) Refer to Exhibit 5.19.5-4, Standard Abbreviations for Use in Account Management Services, AMS and/or ACS. For a list of acronyms, refer to IRM 5.19.1-1), Acronyms and Explanations for IRM 5.19.1, Balance due. For a list of command codes, refer to IRM 5.19.1-2 , Command Codes for IRM 5.19.1.
- (2) Additional acceptable acronyms and abbreviations can be found in the section *ReferenceNet Acronym Database*.

5.19.5.1.9
(01-27-2021)

Related Resources

- (1) When using this chapter to perform your daily duties, it may be necessary to use other resources listed below:
 - IRM 1.4.20.27.3, Resource Allocation Control File (RACF)
 - IRM 5.1.1.12, Third Party Contacts
 - IRM 5.19.1, Balance Due
 - IRM 5.19.2, Individual Master File (IMF) Return Delinquency
 - IRM 5.19.4, Enforcement Action
 - IRM 5.19.6, ACS Support
 - IRM 5.19.9, Automated Levy Programs
 - IRM 5.19.10, Collection Operations Transcript Processing
 - IRM 5.19.13, Campus Procedures for Securing Financial Information
 - IRM 5.19.17, Campus Procedures for Currently Not Collectible and Offers in Compromise
 - IRM 5.19.18, Federal Employee/Retiree Delinquency Initiative (FERDI)
 - IRM 5.19.19, Campus Collection International Case Processing (CCICP)
 - IRM 5.19.21, Campus Procedures for Handling Identity Theft
 - IRM 5.19.22, Business Master File (BMF) Return Delinquency
 - IRM 25.23.10, Compliance Identity Theft Case Processing
 - IRM 25.27.1, Third-Party Contact Program
- (2) Employees may also find the following information helpful:
 - *Servicewide Electronic Research Program (SERP)*
 - *Integrated Automation Technologies (IAT)*
 - *e-ACSG*
 - *National Levy Source Look-up*
 - *NLSWEB*

Note: Local management can mandate the use of the above tools for quality improvement

5.19.5.2
(09-16-2022)

ACS Security

- (1) The ACS System is password protected. You will need to complete an BEARS requesting access based on your position of record and location. There are separate applications for TAC office customers.

Example: If your position of record is Manager at the Philadelphia site then you would submit your BEARS request for Prod MGR PSC ACS.

Note: For temporary acting assignments employees should submit a modify BEARS to their current ACS application to add to or change their ACS profile. They should not submit an add request to change to an elevated ACS application unless the acting assignment will be done formally through a PAR action.

(2) A password will be systemically issued through this process. You are responsible for the security of that password. Password security requirements are the same as those for IDRS.

(3) The password must be formatted as below:

- 8 characters in length
- at least one UPPER case letter
- at least one lower case letter
- at least one number
- and one special character \$ @ # . < + | & ! * - % _ > ? : =

Note: You may not create a new password that is the same as one of your last 24 passwords.

(4) Passwords are not visible at any time. You will receive error messages if you enter a password incorrectly, and your user ID may become revoked. If your user ID becomes revoked, notify your manager and/or Site System Analyst. User ID's are revoked and/or deleted after a certain number of days of inactivity.

(5) You can also receive an error message "Invalid Sign on Attempt" if you enter an employee number or function incorrectly; this may also cause the system to lock up. If the workstation becomes inactive, notify your manager.

(6) User's should follow the guidelines in IRM 1.4.20.27.3, Resource Allocation Control File (RACF). Users will be REVOKED after non-usage for 90 calendar days.

Note: Do Not Open a KISAM Ticket if you are REVOKED; you must contact your manager and/or request to be RESUME on BEARS.

(7) Level of ACS access is based on work duties and/or assignments:

ACS Profile Code	ACS Profile Name
A	NLS Coordinator
B	CDP Supervisor
C	CDP Operator
D	View Only (Supervisor)
E	Levy Reviewer Operator
L	Levy Review Manager
M	Master
N	National Office
O	Operator
P	Supervisor (SCP Only)
Q	Quality Review
R	Operator (SCP Only)

ACS Profile Code	ACS Profile Name
S	Supervisor
V	View Only (Operator)

5.19.5.3
(11-23-2020)

Work Delivery Systems

- (1) Employees utilize the *Account Management Services (AMS) ACSWeb*, and *ACSWeb Manager*.
- (2) Case processing requires AMS/IDRS and ACS/ACSWeb.
 - Use stand-alone ACSWeb only when AMS/IDRS is down or not available per IRM 5.19.5.4.12, Telephone Techniques and Communication Skills.
 - ACS Web Manager is for use by ACS Managers, System Analysts and Headquarters staff only.

5.19.5.4
(12-12-2022)

Research on ACS

- (1) Balance due cases are shown on IDRS as Status 22; return delinquency cases are in Status 3 on IDRS. The assignment code for both is AOTO0000.
- (2) When cases are issued to ACS, the system analyzes for levy sources, undeliverable mail codes, telephone numbers, and other characteristics. The system prints letters for mailing and assigns cases to the proper team, function, or units. A small percentage of cases meeting specific criteria are placed on an Action List for ACS Support function to research.
- (3) Inventory is divided among teams designated A to Z. Each of the functions listed below is composed of 10 units that act as holding bins for ACS accounts awaiting action:
 - Business (B) - For SB/SE Headquarter Use.
 - Contact (C) - Handles contact with taxpayers through the ASPECT Telephone System or the Predictive Dialer System.
 - Enforcement (E) - CDP notice (LT11), initial levy action systemic and manual and levy follow-up.
 - FERDI (F) See IRM 5.19.18, Federal Employee/Retiree Delinquency Initiative (FERDI).
 - Hold (H) - Cases requiring special handling.
 - Investigation (I) - Searches for taxpayers or assets and follows up on case processing.
 - Miscellaneous (M) - For W&I Accounts Headquarter Use.
 - November (N) - For SCP Accounts requiring follow-up resulting from an incoming phone call.
 - Oscar (O) See IRM 25.23.10.7.2.7, Oscar O Inventory.
 - Project (P) - For SB/SE Accounts Headquarter Use.
 - Quebec (Q) - For SCP Taxpayer Correspondence
 - Research (R) - Responds to taxpayer correspondence and works cases requiring special handling.
 - Service Center (S) - Inputs IDRS actions, performs research and follow-up actions, processes responses to ACS-generated letters and levies for all teams.
 - Various (V) - Used by the ACS Support Sites.
 - Wage (W) - For W&I Accounts Headquarter Use.

- (4) Team inventories are established using the last three digits of the Taxpayer Identification Number. Also, there are specialized sites that work specific types of nationwide inventory. (e.g., FERDI, High Income Non-Filers and International).
- (5) Accounts can be assigned systemically or manually to all functions or units.
- (6) ACS is designed to do systemic next-case processing. This processing allows the system to select cases to be worked by priority.
- (7) The following screens are available on ACSWeb:

ACSWeb Navigation list Options

- a. Case Overview - displays select entity information, notes field and phone number fields. The Entity Address will appear in the AMS "Disclosure" and/or Account Summary Window, if the case was accessed through AMS, Next Case or Predictive Dialer.
- b. Levy & Release - displays the Levy View Summary screen. Selecting the Levy View Summary screen allows the user to do the following:
 - Add new levy.
 - Issue levy
 - Edit/View levy
 - Delete levy
 - Issue a manual levy release . Send a letter to a selected Levy Source.
 - View just "INFO" only sources or just levy sources
 - Compare up to three like sources.
 - Access the Levy Verification Screen to confirm and/or delete levy sources at the same time.

Note: To take an action on an existing levy source, the user must first click on the levy.
- c. ACS Modules - displays a summarized view of all ACS Tax Modules and calculates the Assessed Total of all ACS Tax Modules displayed.

Note: To view specific module summary data, double click the module. To exclude a specific module from an action, IE: Levy/Lien/Letter, remove the check mark from the Include box and then click on update.
- d. History Codes - displays all ACS History Codes in a scrollable list and the current follow up date. Users may also enter journal entries, cancel and/or correct actions.
- e. Letters - displays the letter screen and the entity address from ACS. Letters are issued by selecting the appropriate radio button and selecting the letter type from the drop-down list.
- f. Spouse Info - Displays the Spouse Information. This screen is display only and cannot be edited.
- g. Third Party - Displays third party information added during locator research. Users will be able to add, delete and modify information. The LP64 will be sent from this screen.
- h. Reassign Case - Displays the Reassign Case screen. Cases can either be reassigned or transferred within ACS or Out of ACS (TFQU and TFRO) from this screen.
- i. Comments - Displays a history item showing the date an AMS narrative was added and lists systemic uploads processed through ACS Mainframe in a scroll-able list. This is a view only screen and cannot be edited.

Note: ACS Comment History is now written to AMS History through the AMS Checklists, issues and/or narratives.
- j. Narratives - When a narrative cannot be added to AMS, employees can enter their narrative on this page.
- k. Print - This page allows an employee to select specific ACS screens to print.
- l. NLS - When the tab is selected it directs the employee to the National Levy Source Look-up page.
- m. Levy Review - displays the Levy Review Data screen. Only employees who are profiled for levy review will have access to this option. Selecting the Levy View Summary screen allows the user to do the following
 - Issue levy
 - Cancel levy
 - Suspend levy
- n. Close Case - when tab is selected the ACS case will close and return to the TIN Entry page.

- (8) There is a programming issue between e-fax and Outlook 2016. To avoid this issue follow this e-fax workaround when sending a "manual release"(668-D) from ACSWeb.

- (9) Create your profile for the fax cover sheet. Outlook must be open (Open NEW e-mail) to set your profile (you should only need to follow this step once)
- (10) Step 1:
 - Click on -> FAX at the top in the middle of blue header ribbon
 - Click on -> Set Options (Top left)
 - A Pop up box will appear (Fax Options and Sender Information)
 - Type in your name
 - Then in Voice Num field type either 1-800-829-3903(SBSE) or 1-800-829-7650 (WI)
 - Check box that says, "Include Additional Sender Information"
 - Click on -> Save For All Messages
- (11) Step 2
 - Open the PDF /MS Product (excel, word, etc)
 - Click File -> Print
 - From the printer drop down select Add to List Biscom Fax Printer- click Print
 - Click Send – if you are only faxing a Single Attachment- and complete with Step I
- (12) If you are faxing Multiple Attachments continue with Step
 - Go to the 2nd document and follow step b - d
 - The pop up window box open- select Add to List
 - Click Send – if you are only faxing a Single Attachment- and complete with Step I
 - Upon completion of all attachments- Select Send
 - It will generate a new Outlook e-mail message, then use the fax tab – add fax recipient to send the fax
- (13) Employees will be able to view levy source information on the National Levy Source database on ACS. For information on accessing the National Levy Source information, please refer to User Guide on SERP.
- (14) At local option, IDRS Correspondex letters may be used in place of ACS LTs. Enter OADT,xx,nnnnC, to show that a non-ACS letter has been sent.

Note: xx equals follow-up days for the letter if any; nn equals the Correspondex letter sent.

5.19.5.4.1
(03-09-2018)
**ACS General Case
Processing**

- (1) A case is systemically assigned into the ACS data base.
- (2) Some cases systemically bypass ACS and go directly to CFf, Collection Function field. Exhibit 5.19.5-7, Field Queue Bypass Criteria and Exhibit 5.19.5-8, Cases that Systemically Bypass ACS, list cases that bypass the Field Queue or ACS.
- (3) When Next-Case processing, the system displays an account with an expired follow-up date in a function/unit based on priority code. This process continues until all cases with an expired follow-up date have been displayed.

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5.19.5.4.2
(12-12-2022)
**Systemic Case
Assignment**

- (1) ACS assigns new entity receipts as follows:
 - a. Those with systemic LT11s are assigned to E3;
 - b. Those meeting SCCB Action List criteria are assigned to S1;
 - c. Those with an unreversed TC 971, 043 on at least one module are assigned to R5;
 - d. Those accelerated to ACS for an installment agreement or continuous wage levy defaulted because of a new module or other debit are assigned to E3. The E3 inventory is for systemic levy action and when an account is accelerated to ACS (TSIGN = 0120), the program assigns the account TOR5-POTIA action with an immediate follow-up. Refer to IRM 5.19.1.4.1(3), Account Actions on Referral/Redirects, for procedures when a TSIGN 0120 are used. Refer to IRM 5.19.10.10.4.2, Defaulted Continuous Wage Levy;
 - e. Defaulted installment agreements with a TC 971, 069 on at least one module are subject to routine new case analysis, i.e., it may have an LT16 issued. Then, it may be assigned to E2 if a levy source is available, to Contact if no levy source but a telephone number, or to I2 if no levy source and no telephone number;
 - f. Undeliverable mail cases are assigned to I2 when there is no available phone number and levy source;
 - g. Cases with a decedent or bankruptcy indicator are assigned to R4;
 - h. Cases returned from the Field queue are assigned to R8.
- (2) Manual or systemic actions TFQU,AOTO7000/TFRO, AOTO8000/TFRO, AOTO6501/TFRO, AOTO6566 and batch action TFQU,AOTO7000 will now result in case transfer to function/unit S9 (with a follow up date 28 days into future, and action history TOS9,28,99999 (for manual or systemic), or TOS9,28,88888 (for batch action).
- (3) Accounts identified in declared disaster areas, -O Freeze, will be reassigned TOH1,XXX,DST. The number days for the "XXX", will be based on the disaster declaration *Disaster Assistance Program*.
 - a. All real-time and systemic letters(LT), levies (LV) and NFTL (FM10) actions are blocked on these accounts. **Only exceptions: LP68**
 - b. When the end date expires for the disaster a systemic LT14,DSTEXP will generate. The cases will remain in H1 and will be worked through inventory processing.
 - c. See IRM 5.19.5.10.1, H1 -Disaster Cases, for additional information on handling accounts with a DST alert.

5.19.5.4.3
(10-28-2021)
**ACS History Code
Research**

- (1) History Codes record actions taken by the call site or ACS Support. Consistent nationwide use of history codes assists with case review. Use these codes to generate a document overnight at campuses, to enable direct system upload of transactions to IDRS, and to record journal entries for taxpayer and third party contacts.
- (2) All deadline dates, target dates or parameters are counted by calendar days not business days. See IRM 5.19.1.2, Balance Due Overview

- (3) Exhibit 5.19.5-5, ACS History Codes, contains a list of all ACS history codes and an explanation of their use.
- (4) Exhibit 5.19.5-6, contains a list of all ACS Definers/Literals and an explanation of their use.
- (5) Exhibit 5.19.5-2, contains a list of all ACS Letters Reference.
- (6) Certain History Codes systemically generate follow-up days, and others require you to enter number of follow-up days manually. ACS recognizes only the follow-up date associated with last code input.

Example: TO14 has a same-day follow-up unless specified otherwise, while LV01 has a systemic 47-day follow-up.

- (7) Exhibit 5.19.5-3, SCCB Action List Category Codes, identifies SCCB Action List category codes that display in the history code section if a new case has been assigned to the SCCB for research or for association of files.
- (8) DYUP Alert (Daily Updates) - To notify users that daily activity (CADE2 Update) has occurred on an ACS case, the alert blocks certain activities like sending letters, issuing levies, filing liens, and closing cases with NCxx, RDxx, and TFxx actions. If you attempt one of these actions you will receive an error message and need to wait for the weekend update before trying again. 84 ACTION TEMP BLOCKED – DYUP ALERT If the scheduled follow up date has expired. Input OADT,28,DYUP.

5.19.5.4.4
(11-23-2020)
**Correction of ACS
History Codes**

- (1) Correcting an ACS History Code error depends on the history code entered, whether the case is still open on your screen, and when the error is identified.
- (2) History Codes beginning with FM, LP, LT, LV, NC, PO, OL, RD, or TF result in either hardcopy output (i.e. letters, levies) or systemic transaction uploads to IDRS. These history codes can only be canceled the same day they are input:
 - a. Enter History Code CL (Cancel Line) followed by the line number of the incorrect history code on the ACSWeb History Code screen. The most recent history code is on line 01, so the correction input would be CL01. The next oldest history code continues downward beginning with line 02.
 - b. The follow-up date from the original history code will remain the same even after the history code CL is entered. Users will need to verify that the follow-up or call-back parameter is correct after entering history code CL.

Note: An action history item of "SCLV" indicates a levy was systemically cancelled during ACS Supports's levy review process

- (3) History Codes beginning with TO, OC, CS, AL, DL, AC, DC, or SC are journal entries that are corrected by entering an alternate history code.
 - a. Levy sources are input on the ACSweb Levy & Release screen. From this screen you can add and delete levy sources. The history codes will reflect a ALnn or DLnn entry on the ACSweb History Code screen.
 - b. If a levy source was deleted erroneously, there is no way to retrieve a deleted levy source. The levy source needs to be added again to the ACSweb Levy & Release screen.

- c. Correct erroneous History Codes by entering the correct code with the correct follow-up date. Also consider entering MCxx where it would be helpful in highlighting corrections for the benefit of subsequent employees.
 - d. Third Party information is input on the ACSweb Third Party screen. From this screen you can add/delete/modify third party contacts. The history code will reflect an ACnn or DCnn entry on the ACSweb History Code screen.
 - e. An action history item of "SCLV" indicates the levy was systemically cancelled during the levy review process.
- (4) History Code ZAP updates ACS files nightly. If a user erroneously enters ZAP and identified the error the same day, enter History Code CL to cancel the ZAP action. If the user identifies the error on a later day, the next IDRS update should re-establish the entity or the tax module that was erroneously removed from the ACS database. The ACS system will treat the case as a new entity or new tax module when the case is reestablished. Generally, we use ZAP when working balancing lists.
- (5) Definer and literal are terms used interchangeably to refer to the alpha-numeric characters following the parameter field. Definers and Literals act to explain the Action History code and do not actually affect the action. Suggested definers and literals are provided throughout the chapters in IRM 5.19 and should be used when document ACS. Users should sparingly use the definer or literal "CMMTS" and/or leave the definer/literal field blank. Users should see Exhibit 5.19.5-6, ACS Definers/Literal, for a list of suggested common definers/literals.

5.19.5.4.5
(04-02-2018)

**Special Case Processing
Requirements – IAT
Compliance Suite Tool**

- (1) ACS employees have special case processing requirements for two types of activities; Perform research before implementing enforcement actions and recording activity for NON-ACS Incoming Calls. To assist employees with these requirements, the IAT Compliance Suite Tool has been configured to automatically perform research and input required transactions in the following scenarios:
- a. Research before Enforcement Action - employees must perform research to ensure that taxpayers have received their Collection Due Process Rights (CDP) for all assessments. The IAT Compliance Suite Tool satisfies this requirement because the tool will alert the employee by identifying modules with additional assessments that have occurred after the CDP notice.
- Note:** The module alert appears at the bottom of the Compliance Suite response screen to the right of the line-item labeled 'Additional Assessment (TC 290 / 300) after LT11 (TC 971 AC 069).
- b. Recording Activity for NON-ACS Incoming Calls - SB/SE HQ collection created a transaction code, TC971 AC462, for tracking incoming telephone activity by ACS employees from taxpayers calling on balance due call applications. To avoid having employees manually input the code, the IAT Compliance Suite tool was revised so that it will automatically add the transaction to open balance due notice status modules when an ACS employee runs the IAT Compliance Suite for the accessed account.

Note: Users will need to update their Compliance Suite IAT Tool settings to enable automatic input of the TC 971/462. Users will need to check the item that states "Input TC 971/462 on notice status modules for ACS/ACSS".

5.19.5.4.6
(03-12-2020)
**ACS Procedures For
e-4442/4442**

- (1) Throughout IRM 5.19 Liability Collection, Automated Collection System (ACS) is directed to issue a Form 4442. This section provides the option for ACS users to complete an e-4442/4442 in lieu of a paper Form 4442.
- (2) It is NOT mandatory for ACS to use the e-4442.
- (3) Currently the operations listed below are the only areas accepting e-4442.
 - Accounts Management (AM)
 - Field Assistance (FA)
 - Return Integrity Verification Operations (RIVO)
 - Automated Collection System (ACS)

Note: These areas will also accept and process manual Form 4442.
- (4) Follow normal Form 4442 procedures for any areas that do not accept e-4442s. See the *Form 4442 Referral Fax Numbers*.
- (5) When preparing an e-4442 follow procedures outlined in IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442.
- (6) Referrals must be reviewed by a manager or manager's designee within three (3) business days from the date the referral was initially created or resubmitted for review per IRM 21.3.5.4.2.1.1(6), Preparing an e-4442/4442.
 - a. If the referral is rejected by a manager or manager's designee, action must be taken by the initiating Collection Representative (CR) within two (2) business days of the case being rejected.

5.19.5.4.7
(05-02-2016)
**Documenting Comments
and Notes Field**

- (1) Make comments brief but understandable to anyone with some ACS knowledge. Record only the information that each employee accessing the case needs to know. Use approved Standard Abbreviations for Use in Account Management Services, AMS and/or ACS in Exhibit 5.19.5-4, Standard Abbreviations for Use in Account Management Services, AMS and/or ACS.

Reminder: ACS employees nationwide, Quality and other reviewers, and revenue officers read Comments. Using non-standard abbreviations or locally devised shorthand may make it difficult for others to understand what happened on the case.
- (2) All documentation must be done on AMS using checklists or by adding an appropriate issue and narrative. You do not need to add the date, the last 4 digits of your ACS employee number, nor the three letter (alpha) designation for your call site. AMS automatically includes the date and provides your SEID and a link to the Discover Directory to identify you and your site.
- (3) Do not duplicate the recording of ACS actions on IDRS unless specifically required by the IRM.

- (4) The notes section is used to record information such as Power of Attorney. This can also be used to alert employees of special situations.
- (5) Document comments during a taxpayer contact. Documentation during an interview is more accurate and thorough, and facilitates summarizing key points and commitments before concluding the call. For complex cases or for older cases requiring a recap, employees may take notes on paper, then edit and add to AMS history immediately after the contact.

5.19.5.4.8
(07-24-2019)
**Requesting ACS
Archives**

- (1) Archived information primarily includes comments, history codes, levy sources and taxpayer telephone numbers. It does not have information about individual tax modules that ACS processed.
- (2) Archives retain only the latest ACS closure for an entity, with newer closures replacing older ones. The most recent entity closure is usually retained in archives for up to two years.
- (3) Archived accounts display immediately in a different color. However, when both an open and an archived ACS account exists, only the open account will be displayed when accessing the account using the ACS Field.; enter the TIN followed by the literals ARC, e.g. XXX-XX-XXXX,ARC.
- (4) No history, comments or other changes are possible to archived accounts, unless input in the Narrative Screen on ACSWeb.

5.19.5.4.9
(12-12-2022)
**POA/CAF Letters and
the RAF**

- (1) When specifically authorized to receive copies, authorized representatives must be sent copies of any letters that are issued to the taxpayer. When a CAF alert is present on ACS, programming will research the CAF to determine which modules should be included in POA copies of letters issued to taxpayers. During batch processing the POA letter will be systemically sent as appropriate.

Note: Follow instructions beginning in paragraph 4 below when POA information is known but no CAF alert is present on ACS (e.g., a Form 2848 was recently received and has not yet posted to the CAF).

- (2) A Centralized Authorization File (CAF) indicator displays in the Case Overview Screen on ACSWeb if there is an authorized representative for one or more tax modules on ACS. The Tax Module Screen displays a CAF for each module that has an authorized representative.
- (3) When the CAF indicator is displayed, research IDRS to identify the authorized representative and the extent of that person's authorization.

Note: Third parties who are authorized on a Form 8821, Tax Information Authorization may review return or account information for the specified periods on the form, but are not authorized to act on behalf of the taxpayer (including resolving balance due cases). Therefore, ACS Call Sites will no longer accept faxed Form 8821, Tax Information Authorization refer to IRM 5.19.1.2.3.1, Instructions for Form 8821, Taxpayer Information Authorization, for additional guidance.

- (4) When sending the taxpayer an LT letter, also send a "copy" to the authorized representative if that person is authorized to receive notices on at least one ACS module **and there is no CAF indicator present in ACS Alerts.**

- (5) From the ACSWeb Letters page, overlay the taxpayer's address with the authorized representative's name and mailing address. . Precede the authorized representative's name with the literal C/O. Choose the applicable letter from the Letter Type drop-down menu. Then click the radial button for Authorized Representative (PO/PS) in the Address Overlay Letters section. Click the Submit P&O button to initiate the POA copy of the letter. On the History Code screen the entry will show as PO nn , with nn = letter number and the literal is part of the POA name. History Code PO nn causes the letter to display the words POA COPY. When used to send the POA a copy of the LT11, the letter generated with History Code PO11 will be sent by regular mail, not certified, return receipt requested.
- (6) If the representative is authorized to receive notices for only some modules on ACS, exclude the modules not covered by the F2848. On ACSWeb Module Screen remove the check mark from the "include" option. Confirm the removal using the Update button before paging to another module or screen. Repeat this action for each module to be removed. After confirming the removal of the modules, go to ACSWeb Letter Screen , overlay the authorized representative information on the screen and request the letter. Document in Comments the module(s) for which the representative is authorized.

Reminder: The address overlay must be the last change before requesting the letter.

- (7) The Reporting Agents File (RAF) identifies taxpayers and the agents that taxpayers authorize to file Forms 941 and 940 on their behalf electronically or by using magnetic tape. This section summarizes common ACS issues related to the RAF. If needed, more detailed RAF information is in IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655, Reporting Agents Authorization.
 - a. Reporting agents can receive tax information. They often handle the taxpayers' federal tax deposits and can discuss factual details about the return that may help resolve the delinquency. RAF information is not on ACS. If a third party self-identifies as the reporting agent for the taxpayer or an employee of the reporting agent, you may discuss basic filing and tax deposit issues. You must verify the agent's status before divulging taxpayer tax information.

Example: Third parties often volunteer information without our needing to respond with specific amounts and dates. If working the case properly requires us sharing the taxpayer tax information, verify the reporting agent's status on IDRS.
 - b. You can verify whether the taxpayer authorized magnetic tape or electronic filing: On CC ENMOD, RAF/FTD-CD= will have a value of 1 (941), 2 (940) or 3 (941/940), or on CC ACTRA, these same codes display after MTC (magnetic tape code). If these fields are blank, returns are not filed on magnetic tape or electronically.
 - c. Research the RAF using CC RFINK with the taxpayer's EIN. Among the information displayed will be the reporting agent's name and EIN, and a Notice indicator (Y or N) whether the taxpayer authorized us to send tax information to the agent. If needed, researching RFINK using the agent's EIN and a definer R displays the agent's name and address.
 - d. Separately, the taxpayer may designate the reporting agent as an authorized representative, so the agent also may have a CAF code.

- e. CAF and RAF authorities are different. An authorized representative (CAF) is sent copies of all letters sent to taxpayers and fully represents the taxpayer for the stated tax periods to the extent authorized, including providing financial information, discussing payment arrangements, etc. A reporting agent (RAF) can discuss basic information about the Form 941 or 940 tax return and related federal tax deposits beginning with the first tax period shown on RFINQ until revoked. A telephone discussion may be sufficient if the issue is a misplaced deposit or an error on the tax return, but otherwise the reporting agent does not represent the taxpayer, and generally should not be sent copies of ACS taxpayer letters. If RFINQ has a Notice Indicator Y, a letter to a reporting agent more likely would provide a requested transcript with filing and deposit information.

5.19.5.4.10
(11-23-2020)

Reminder Notices

- (1) The Service is required by law to notify taxpayers in writing at least annually about balance due accounts. This program was expanded to issue reminders more frequently and to alert taxpayers to possible NFTL filing.
- (2) LT39 letters are issued systemically to balance due taxpayers based on Business Operating Division (BOD) and the cycle of the last written notice to the taxpayer. The system determines the last written notice based on the latest LTnn letter. If there is no LTnn letter, then it looks at the latest 4TH NOTICE CYCLE from among ACS balance due notices. If there is none, then it uses the most recent NOTICE CYCLE.
- (3) Reminder notices are issued systemically as follows:
 - a. Priorities 0, 1 and 2 - If there is an expired follow-up date, every 25 weeks from the last written notice to the taxpayer or from the ACS establishment cycle, whichever is later.
 - b. Priorities 3, 4 and 5 - If there is an expired follow-up date, every 52 weeks from the last written notice to the taxpayer or from the ACS establishment cycle, whichever is later.
- (4) All balance due inventory is subject to having the LT39 generated, but only those cases with an aggregate assessed balance of \$10,000 or more will be reassigned to function/unit E9 with a 25-day follow-up to make a NFTL determination. See IRM 5.19.5.9.8, E9 - NFTL Determinations (Follow-Up to LT39).
- (5) When the entity has a CAF indicator in the ACS Alerts and the third party is authorized to receive notices, ACS will systemically generate an LT39 to the Power of Attorney.
- (6) Some taxpayers already have contacted the Service and case resolution is pending, so the letter may be unnecessary or confusing to them. Review the LT39 letter text in Exhibit 5.19.5-2, ACS Letters. The text notes that a letter must be issued periodically and that a call from the taxpayer may not be necessary. Verify that no further information is needed from the taxpayer and apologize for any confusion that the letter may have caused.

5.19.5.4.11
(11-10-2010)

ACS Case Inventory

- (1) This section describes the different functions used to assign and work ACS cases.

5.19.5.4.11.1
(11-23-2020)

Service Center Inventory

- (1) This section discusses the Service Center (S) function.
- (2) Service Center ACS Support researches and inputs actions on IDRS because of an action list or a call site Action Request, correspondence processing, etc. Specific functional procedures can be found in IRM 5.19.6, ACS Support .

5.19.5.4.11.2
(12-12-2022)

Contact Inventory

- (1) The Contact Inventory holds cases that require outgoing calls to taxpayers and third parties regarding balance due and return delinquency accounts. Categories are assigned based on type of case (TDA/TDI), module balance, file source, MFT or inventory type.
- (2) Follow the procedures in IRM 5.19.2.2.2, Out Calls and Disclosure Procedure Overview, when an out call should be placed.
- (3) The ACS Predictive Dialer Program processes accounts assigned to the ACS Contact Function and program responsibility is shared between ACS call centers in Buffalo and Brookhaven.
- (4) A Predictive Dialer is an automated dialer that calls a preset list of phone numbers set up as a dialer campaign. There are two types of dialer campaigns; staffed and unstaffed.
 - Staffed Campaigns -plays a call back message on an answering machine or routes a connected taxpayer to an agent ready to assist them.
 - Unstaffed Campaigns - only plays a call back message on an answering machine or to the person who answers the call.

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- (5) Calls are routed **to one** of four Agent group numbers based on the account BOD ID and language selection (Spanish/English) based on the chart below:

Agent Group Number	Agent Group Description
565	SB PD ENG
566	SB PD SP
567	WI PD ENG
568	WI PD SP

- (6) When you receive a call from a customer with an account on ACS because of a message left by the Predictive Dialer System, the application name will show on the Call Data tab on the Cisco Finesse screen identifying the type of call. When the message is left the case reference number (CRN) is referred to as a message ID. ACS Collection Representatives should ask for the message ID that was left in the message. The message ID is repeated twice towards the end of the message. If the caller does not have the message ID use the procedures outlined in IRM 5.19.5.4.12, Telephone Techniques and Communication Skills; and continue with normal disclosure procedures.

Note: Some callers may raise concerns as to whether the message left by the Predictive Dialer is legitimate. Should these questions arise, please advise the taxpayer that the call is legitimate and handle it like any other ACS call after disclosure.

(7) There are 10 contact case inventories, C0 through C9:

- C0 - Managerial inventory for cases requiring approval.
- C1 - IMF TDA/ Combo Cases
- C2 - BMF TDA/Combo Cases
- C3 - IMF TDI
- C4 - BMF TDI Cases
- C5 - Locator Research Results (From the I4 and I5 Functions Only)
- C6 - Reserved
- C7 - High Income Non-Filer (HINF)
- C8 - Payroll Tax (Forms 941/943/944/940) cases
- C9 - Cases with a POA Indicator, no levy source and a phone number.

(8) C1 through C9 are assigned systemically based on the above.

5.19.5.4.11.3

(06-13-2019)

Research Inventory

(1) This section discusses the Research function.

(2) Research units are used as holding areas for:

- Further contact with other organizational functions (Taxpayer Advocate Service, Appeals)
- Cases where taxpayer has been contacted or additional information is needed from within ACS before resolution or collection activity can resume.

(3) There are 10 research unit inventories, R0 through R9:

- R0 - Managerial inventory for cases requiring approval.
- R1 - Suspense Cases
- R2 - Taxpayer Advocate Service Cases, Congressional and cases requiring special handling. (Worked by ACS Support)
- R3 - Fraud Referral and Tax Court Cases Overview.
- R4 - Decedent, bankruptcy, OIC and APO/FPO Address Cases.
- R5 - (Callsite Only) Pending and rejected installment agreements, defaulted continuous wage levies, and incomplete actions by other offices that require follow-up taxpayer contact, e.g., accounts accelerated from notice status.
- R6 - (Callsite Only) Independent Review
- R7 - Reserved
- R8 - Cases returned from queue systemically.
- R9 - International outgoing calls

(4) When ACS Support in the service center rejects an input request from the call site, it may be returned to R0 for follow-up.

5.19.5.4.11.4
(11-23-2020)

Enforcement Inventory

- (1) This section contains the enforcement functions, such as levy and NFTLs.
 - E0 - Managerial inventory for cases requiring approval.
 - E1 - Reserved
 - E2 - Pre-levy actions, usually an LT11
 - E3 - Systemic Levy Action Only
 - E4 - Manual Levy - Take initial levy action
 - E5 - Cases requiring follow-up on levies, including issuing next appropriate levy.
 - E6 - Reserved
 - E7 - Continuous Wage Levy
 - E8 - Cases moved from H7 by headquarters that requires manual levy processing. These are accounts that the Identity Theft Program has deemed closed but the IDTHF indicator remains on the Entity Screen.
 - E9 - NFTL Determination (Follow-up to LT39)

5.19.5.4.11.5
(05-02-2016)

Investigation Inventory

- (1) This section discusses the Investigation function.
- (2) Investigation workload is divided by characteristics of case such as balance due, type of tax, or type of actions required on the account. Generally, attempts are made to locate the taxpayer or his/her assets, or take specific actions to resolve the account.
- (3) There are 10 Investigation unit inventories, I0 through I9:
 - I0 - Managerial inventory for cases requiring approval.
 - I1 - Reserved
 - I2 - Cases requiring research of third-party data bases, directories, or calls/letters to third parties to locate taxpayers or assets.
 - I3 - Reserved
 - I4 - Final attempts to locate taxpayer, assets, or source of information on balance due or mixed accounts prior to initiating a currently-not-collectible, transfer to field, or transfer to queue. Cases are assigned to I4 after research in I2 has proved fruitless or after you have determined that contact with third-party sources would not be helpful.
 - I5 - Final attempts to locate taxpayer or source of information on return delinquencies. Basically, I5 receives work in same manner as I4.
 - I6 - Reserved
 - I7 - Cases requiring transfer to the queue.
 - I8 - Reserved
 - I9 - CR incoming calls.
- (4) When ACS Support in service center rejects input request from call site, it may be returned to I0 for follow-up.

5.19.5.4.11.6
(06-09-2017)

Hold Inventory

- (1) This section discusses the Hold function.
- (2) There are ten Hold Units - H0 through H9:
 - H0 - Approvals
 - H1 - Disaster Inventory
 - H2 - HINF Exam
 - H3 - HQ Requested Hold
 - H4 - Reserved

- H5 - Letter Leveling: During ACS Weekly Batch processing cases requiring a LT11 or LT16 will be placed into to the H5 inventory. Then during the week based on a percentage determined by HQ, each day during the week these letters will be issued.

Note: Employees may see the following history codes: TOH5,,LT11 or LT16 and then during the week you will see the letter issued and the case moved to the appropriate function/unit. By Saturday all accounts will be moved out so that the new receipts can be moved into the inventory.

- H6 - New Receipts with an ASMT Alert
- H7 - The H7 function house accounts moved from E3, E4 and E7 functions where a systemic levy was blocked when the Identity theft indicator is set. When blocking an account from systemic levy, the account will be reassigned to H7. See IRM 5.19.5.5.2, Identity Theft Alert (IDTHF) and ACS Case Processing.
- H8 - The H function house accounts moved from E9 function where a systemic NFTL was blocked when the Identity theft indicator is set. When blocking an account from systemic NFTL, the account will be re-assigned to H8.
- H9 - IRSN accounts

5.19.5.4.11.7
(09-16-2022)

**Various Inventory -
(Headquarters' Use
Only)**

- (1) This section discusses the Various function and units.
- (2) There are ten Various Units - V0 through V9 for support use:
 - V0 - Headquarters' Use Only.
 - V1 - Identity Theft Pending Claims see IRM 5.19.6.21.1, Pending Claims.
 - V2 through V9 Headquarters' Use Only.

5.19.5.4.11.8
(12-12-2022)

**Special Compliance
Personnel (SCP)**

- (1) The Fixing America's Surface Transportation Act (FAST Act), signed into law December 4, 2015, requires the IRS to establish a Special Compliance Personnel program funded by the retained earnings from the Private Debt Collection (PDC) program. See *Private Debt Collection Website* for additional information.
- (2) The term "special compliance personnel" (SCP) means individuals employed by the IRS as field function collection officers or in a similar position, or employed to collect taxes using the automated collection system (ACS) or an equivalent replacement system.
- (3) SCP employees in ACS are assigned to ACS Status (ST22/03) accounts. These accounts will be systemically flagged with a TC 971 AC 470 to be routed to SCP. This flag will enable the IRS to track accounts worked by SCP for Congressional reporting requirements as prescribed in the FAST Act legislation.
- (4) The TC 971 AC 470 systemically reverses when the account leaves ACS Status or the SCP call site jurisdiction.
- (5) Originator codes have been established for Installment Agreements (IA) initiated by SCP. This allows dollars collected to be tracked on IAs established by SCP. Input Originator Code 98 for Regular IA and 99 for Streamline IA.

- (6) The Return Delinquency closing code "049" was established for all TDIs processed by SCP
- (7) The call site name is Special Compliance Personnel and the site number is 772. See IRM 5.19.5.1.1, Background, for additional information.
- (8) Special ACS parameter tables have been established for taxpayer correspondence and returned mail to be delivered to:

ACS Support

P.O. Box 8208

Philadelphia PA 19101-8208

- (9) When a taxpayer does not have their payment address direct them to our online services or provide an address from the Collection Payment link on SERP.
- (10) SCP program case inventory has its own toll-free telephone number for incoming calls and the phone number will be on all outgoing ACS letters from the SCP inventory: **833-282-7220**.
- (11) SCP employees will answer calls from both SCP call site inventory accounts and other ACS status accounts. The SCP will not answer notice status calls.
- (12) Non- SCP will not be able to access an SCP account. They will receive the following ACS Error Message: "267 NOT SCP PROFILE TRANSFER CALL TO SCP" when they attempt to access an SCP account.
- (13) ISCP will use November (N Function) and Quebec (Q Function) in the following manner:
 - November (N)– for accounts requiring follow-up assigned to the SCP inventory resulting from an incoming call.
 - Quebec (Q) – for taxpayer correspondence (SCP ACSS Support)

Note: SCP will handle cases (inventory/incoming calls) residing in the normal function units such as Contact, Investigative, Enforcement, and Research but will move to the next appropriate N function/unit per IRM 5.19.5.4.11.8.3, N Function Inventory.

- (14) SCP will not handle CDP and/or TAS requests. SCP cases meeting CDP or TAS criteria should be moved to the appropriate Support function, refer to IRM 5.19.6.20.7, Processing S7 Inventory - Taxpayer Advocate Cases and IRM 5.19.6.20.8, S8 Inventory.
- (15) SCP employees will have special ACS profiles. See IRM 5.19.5.2, ACS Security:
 - P Profile - Supervisor only for SCP inventory
 - R Profile - Operator only for SCP inventory

Note: The SCP system analyst will still have a M profile.

5.19.5.4.11.8.1 (1) Even though the SCP accounts are segregated into their own Call Site, the same policies and procedures should be followed in the IRM chapters of 5.19 (10-02-2018) unless otherwise specified in this IRM.
ACS Processing for SCP Accounts

5.19.5.4.11.8.2 (1) SCP employees will handle telephone calls based on the chart below: (09-16-2022)
SCP ACS Incoming Call Procedures

Call/Case Type Received by SCP	And	Then SCP Should
ACS Status 22/03 Modules Only	No Other Status module	<ul style="list-style-type: none"> Handle the call and transfer the case to the appropriate N function/unit. Refer to IRM 5.19.5.4.11.8.3 , N Function Inventory.
ACS Status 22/03 Modules	With Modules in Other Statuses	Follow IRM 5.19.1-3, ACS Call Flow, in conjunction with IRM 5.19, Liability Collection, to resolve all modules.
ACS Status 22/03 Modules	All modules including ST22 and other statuses exceed ACS authority levy	Follow IRM 5.19.1.4.1.1, Account Actions on Referral/ Redirects - ACS/ACSS Employees
Notice Status - IMF (21,53, 58, 60, 64 etc.)	No Status 22/03 Modules	Transfer call to App 10 using ext. 1010 for English and ext. 1011 for Spanish
Notice Status - BMF (21,53, 58, 60 64 etc.)	No Status 22/03 Modules	Transfer Call to App 89 using ext. 1089 for English and ext. 1076 for Spanish
Queue Status 24	Can Input Installment Agreements	Input the Installment Agreement Caution: Use Originator Code 98 for regular IA and 99 for streamline IA
Queue Status 24	Procedures Require TSIGN To ACS	<ul style="list-style-type: none"> Follow IRM 5.19.1.4.1(3), Account Actions on Referral/ Redirects Print The SUMRY Of The Case Move Case to SCP Team N The Following Week

Call/Case Type Received by SCP	And	Then SCP Should
Field Status 26	Procedures Require Case Be Referred To Field	Follow IRM 5.19.1.4.1(5), Account Actions on Referral/Redirects

- (2) Non-SCP employees will not be able to access an SCP account.
- (3) Non-SCP employees should transfer the call using the procedures in the Transfer Guide, see IRM 5.19.1.3.4.3.7, Special Compliance Personnel (SCP) Calls, that will provide instructions for transferring the call when you receive the following ACS Error Message: 267 NOT SCP PROFILE TRANSFER CALL TO SCP.

Note: Do Not Transfer accounts to SCP when you receive the ACS Error Message: 097 ARCHIVE ACCOUNT. The account has been closed by SCP and can be handled by any ACS site.

- (4) When a non-SCP case is transferred to the N function/unit it will move the account into the SCP inventory and systemically input a TC971-AC470. The case should remain in the N inventory until case completion. A case should not be transferred out of the N inventory.
- (5) Follow the procedures in IRM 5.19.1.3.4.1, Multilingual Services when receiving calls with a language barrier. This includes translation for Spanish speaking callers.

Caution: Do not transfer the calls to the UCCE Extensions when working the SCP Incoming Phone Lines employees working those lines will not be able to access SCP accounts.

5.19.5.4.11.8.3
(06-23-2022)
N Function Inventory

- (1) This section provides procedures for SCP employees handling ACS accounts. The SCP employee should transfer the account to the next appropriate N function unit based on the next action.
- (2) Only SCP employees should assign accounts to this function unit
- (3) N0 – Managerial Approval - for accounts normally sent to C0 for managerial approval throughout the Chapters in IRM 5.19, Liability Collection.
- (4) N1 – Suspense Cases (R1 & P5) – transfer an account to N1 if it meets the same requirements in IRM 5.19.5.7.1, R1 - Suspense Cases, or IRM 5.19.5.12, Online Payment Agreement Inventory - P5.
- (5) N2 – Pre- Levy Inventory (E2) – transfer an account to N2 if it meets the same requirements in IRM 5.19.5.9.1, E2 Pre-Levy Processing
 - a. To issue LT11, input history codes TON3 then LT11. This will ensure the appropriate parameter for the LT11 follow-up is correct.
 - b. Issuing a LT11 from N2 will not systemically move the account to N3.
- (6) N3 – Levy, CTLV & Levy follow-up Inventory (E3, E4, E7 & E5) – transfer an account to N3 if it meets the same requirements in:
 - IRM 5.19.5.9.2, E3 Systemic Levies

- IRM 5.19.5.9.3, E4 Manual Levy Processing
 - IRM 5.19.4.4.6, Continuous Wage Levies - E7 Payment Processing
 - IRM 5.19.4.4.9, Levy Follow-up
- a. You must manually issue a levy for the accounts in N3, a levy will not be issued systemically.
 - b. Once the levy is issued, the account will remain in N3. For cases with an expired follow-up date, use the procedures in IRM 5.19.4.4.9, Levy Follow-up.
 - c. Follow the procedures in IRM 5.19.5.9.4, E5 - Follow-up Systemic and Manual Levies, where a levy has been previously issued.
- (7) N4 – Insolvency and Issues (R4) – transfer an account to N4 if it meets the same requirements in IRM 5.19.5.7.4, R4 - Insolvency and Issues.
 - (8) N5 – Agreement Issues and Accelerated Accounts (R5) – transfer an account to N5 if it meets the same requirements in IRM 5.19.5.7.5, R5 -Agreement Issues and Accelerated Accounts.
 - (9) N6 – Independent Review (R6) – transfer an account to N6 if it meets the same requirements in IRM 5.19.5.7.6, R6 - Independent Review.
 - (10) N7 – TDA/Mix Modules Requiring Contact (Cn) or Locator (I4) – transfer an account to N7 if the case requires an outcall. When working N7 inventory, make the phone attempt. If phone attempt previously made then follow IRM 5.19.5.8.2, I4 Final Attempts to Locate Taxpayers - Overview to close the case.
 - (11) N8 – TDI Standalone Requiring Contact (Cn) or Locator (I5) – transfer an account to N8 if the case requires an outcall. When working N8 inventory, make the phone attempt. If phone attempt previously made then follow IRM 5.19.5.8.3, Final Attempts to Locate RD Taxpayers - Overview to close the case.
 - (12) N9 – Transfer Actions (I7) – transfer an account to N9 if it meets the same requirements in IRM 5.19.5.8.4, I7 - Transfer Actions.

Note: The account will systemically transfer to S9, after the input of TFX. The account will no longer be considered a SCP account.

5.19.5.4.11.8.4
(09-24-2021)

Q Function Inventory

- (1) SCP will have their own Support team to handle any correspondence received for the SCP inventory.
- (2) When correspondence is received in SCP, reassign the case TOQ4,120,CORR.
- (3) After processing the SCP correspondence ensure all case actions are completed. Move the case to the next appropriate function/unit, refer to the Q Inventories below or IRM 5.19.5.4.11.8.3, N Function Inventory.
 - Q0 - Managerial Approval for accounts normally sent to S0 for managerial approval
 - Q1 - Reserved
 - Q2 - Reserved
 - Q3 - SCP MFT Mirrored Assessments (S3), follow procedures in IRM 5.19.6.19.2, Processing the S3 Inventory.

- Q4 - SCP Taxpayer Correspondence (S4), follow the procedures in IRM 5.19.6.19.3, Processing the S4 Inventory.
- Q5 - SCP Installment Agreement (S5), follow the procedures in IRM 5.19.6.19.4, Q5 Processing.
- Q6 - Reserved
- Q7 - Reserved
- Q8 - Reserved

- (4) All other Support duties such as Action Lists, Automated Lien System Certified Mail Process etc., will be handled under the procedures cited in IRM 5.19.6, ACS Support.
- (5) Accounts meeting the requirements of Taxpayer Advocate Service/ Congressional (R2) per IRM 5.19.5.7.2, R2 Taxpayer Advocate Service/ Congressional will not be handled by SCP. The account should be transferred TOS7 changing the accounts assignment from the SCP inventory.
- (6) Accounts meeting Collection Due Process (CDP) criteria should not be worked by SCP. The account should be transferred TOS8,120,CORR changing the account assignment from the SCP inventory.
- (7) After processing the SCP correspondence ensure all case actions are completed. If the next action requires moving the case out of the Q inventory, refer to IRM 5.19.5.4.11.8.3, N Function Inventory to maintain SCP ownership.

5.19.5.4.11.8.5
(09-16-2022)

Accounts Meeting the Requirement to Move Out of The SCP Inventory

- (1) When an account meets one of the inventory types listed below, it will no longer be considered as SCP.
- (2) The specialty inventories will not be included as SCP and will be systemically moved once the requirement is met.
 - a. International and International Territories – Philadelphia (O and R Teams).
 - b. FERDI – Jacksonville (F functions) see IRM 5.19.18, Federal Employee/ Retiree Initiative (FERDI), for more information.
 - c. Identity Theft Accounts – Fresno (O Function) see IRM 25.23.10.7.2.7, Oscar “O” Inventory, for more information.
- (3) The listed function units below will not be considered SCP. The account should be moved from SCP with the history code TOXX.
 - a. V Function Pending Identity Theft Accounts see IRM 5.19.6.21, Victor “V” Inventory, for more information.
 - b. S7 Taxpayer Advocate Cases – OARs see IRM 5.19.6.20.7, Processing S7 Inventory Taxpayer Advocate Cases, for more information.
 - c. S8 Collection Due Process see IRM 5.19.6.20.8, S8 Inventory, for more information.

5.19.5.4.12
(12-12-2022)

Telephone Techniques and Communication Skills

- (1) For all incoming and outgoing phone calls ACS Callsite and Support employees should follow the procedures in IRM 5.19.5.4.12, Field Assistance and Accounts Management employees should follow procedures in IRM 21.1.7, Campus Support.

(2) The Internal Revenue Service Restructuring and Reform Act of 1998 (IRS RRA 98), Section 3705(a), provides identification requirements for all IRS employees working tax related matters.

(3) You must promptly provide, in a professional and courteous manner, the following information when you communicate with a taxpayer.

- By telephone contact, provide either your Title (e.g., Mr., Mrs., Ms., Miss), Last Name and the IRS HSPD-12 (SmartID Card) 10-digit Personal Identification (PID) Number, or your First Name, Last Name, and your 10-digit (SmartID Card) PID Number or your First Name, Last Initial, and your 10-digit (SmartID Card) PID Number. .

Note: For Text Chat greeting refer to IRM 5.19.5.11 ACS Text Chat and ACS Chat Bot Overview

- By correspondence, provide your generated Integrated Data Retrieval System (IDRS) or other unique letter system number. If an IDRS/unique number is not generated, use all 10-digit PID from your IRS HSPD-12 (SmartID Card) and must provide a phone number.

Note: If you do not have a SmartID card, you must give the caller your first initial, last name and your badge/ID number.

(4) The ACS Lead Gate was discontinued as of September 7, 2021. CRs should direct their questions to their assigned lead and/or manager.

(5) When speaking to the taxpayer, advise the taxpayer that you must verify his or her identity by asking for his or her current street address, city, state, zip code, date of birth and the taxpayer identification number. IRM 5.19.1.2.2, Disclosure Overview: Verifying Identity of Contact Party.

Caution: Inadequate authentication of the identity of a caller could result in an unauthorized disclosure or inspection of a return or return information. If an IRS employee makes a knowing or negligent unauthorized disclosure, or a willful unauthorized inspection, the United States may be liable for damages. See IRC section 7213, IRC section 7213A, and IRC section 7431. If an IRS employee makes a voluntary, intentional disclosure, the employee may be subject to criminal penalties including a fine, imprisonment, and loss of employment.

(6) Employees should:

- Speak to the caller in a pleasant, courteous, and professional manner indicating a willingness to help, by using an appropriate phrase such as "May I help you?" or "How can I help you?"
- Allow 30 seconds for the taxpayer to respond after your initial introduction; ensure the taxpayer can hear you (ex. repeat your name and badge number), if there is still no response, disconnect the call and move on to the next call.
- Do not threaten the use of violence or threaten the use of other criminal means, to harm the person, reputation or property of any person.
- Do not use obscene or profane language regardless of any that may be used by the person contacted.
- Do not use IRS jargon when communicating with the taxpayer.
- Do not unnecessarily probe children to secure information.

- Do not indicate during contacts with third parties that the contacts relate to collecting delinquent taxes or securing delinquent returns.
 - Ask questions necessary to determine the nature of the inquiry. Ask for information you are unable to locate through your research.
 - Paraphrase their inquiry to show you have identified the reason for their call, as needed.
 - Avoid extraneous dialogue keeping the conversation focused on the taxpayer's inquiry.
- (7) If you are receiving a fax from the caller, verify they have the correct IRS fax number and the fax was sent before placing them on hold. Advise the caller of their expected wait time, of no more than five minutes to receive their documents. Return to the caller within that time frame.
- If the caller is not able to send the fax immediately, advise caller to call back when they are able to fax the required document(s).
 - If the caller needs to be placed on hold after the fax is received, follow the guidelines in IRM 5.19.5.4.12, Telephone Techniques and Communication Skills.
- (8) When an assistor receives a call from a Spanish speaking individual and is unable to complete Disclosure Authentication or obtain Oral Disclosure Consent due to limited (or no) English language, it is appropriate to transfer the call to the Spanish gate.
- Reminder:** A transfer of this type is only used when the assistor cannot be understood (by all parties) nor can the assistor understand all parties to obtain the required disclosure authentication or answer the taxpayer's/representative's question.
- (9) If an individual is calling in a language other than Spanish, when the assistor cannot be understood (by all parties) nor can the assistor understand all parties to obtain the required disclosure authentication or answer the taxpayer/representative's questions, offer Over-the-Phone Interpreter Service (OPI). Follow the guidelines in IRM 5.19.1.3.4.1, Multilingual Services.
- (10) Follow IRM 21.1.3.23, Scams (Phishing) and Fraudulent Schemes or contacts that met this scenario.
- (11) The objective of the telephone contacts is to resolve the case or to move the case toward resolution, using the following reference:
- a. Working Balance Due Accounts see IRM 5.19.1, Balance Due.
 - b. Working IMF return delinquency accounts see IRM 5.19.2, Individual Master File (IMF) Return Delinquency.
 - c. Working BMF return delinquency accounts see IRM 5.19.22, Business Master File (BMF) Return Delinquency.
- (12) If you must place the taxpayer on hold while researching an inquiry, follow the steps shown below, provide the reason for placing the taxpayer on hold, ask for permission and wait for a response. Advise the taxpayer of the promised wait time of no more than five minutes and return to the taxpayer within that time frame. For any additional hold time, again ask for permission, wait for a response, provide a promised wait time of no more than 5 minutes, and return within that time frame.

Note: When placing the taxpayer on hold, use the hold feature, not the mute feature. Do not unplug from the teleset.

Note: If the taxpayer asks you to hold, advise the taxpayer you will be allowed to hold for no more than two minutes. Tell the taxpayer after the two minutes the call will be disconnected. If the taxpayer does not return, disconnect the call and notate on AMS the call was terminated due to the taxpayer not returning to the call..

- (13) If a call is inadvertently disconnected, employees have the discretion to immediately call the taxpayer back, if appropriate, to complete the resolution.
- A callback would be appropriate when speaking with the taxpayer and the call is at the end stages of case resolution when the call inadvertently disconnects.
 - A callback would not be appropriate when the call is in the beginning stages. This may include disclosure verification, accessing IAT tools or initial analysis of the case.
 - Your discretion should be used to make a callback after speaking with a taxpayer for a while but have not come to the full case resolution. In complex case situations, it may be beneficial to make the outcall to finalize the case.
 - Follow the chart below if you have determined a callback is appropriate:

If	And	Then
You selected Wrap during the call	Your phone status changed to Wrap when the call dropped	Select an outgoing phone line and make the outcall to the taxpayer
You did not select Wrap during the call	Your phone status changed to Available when the call dropped and a new call was received	Document AMS for the call that was dropped, exit the case, and handle the new call. During the 2nd call select Wrap and at the conclusion of the 2nd call, make the outcall to the 1st taxpayer
You did not select Wrap during the call	Your phone status changed to Available when the call dropped and you did not receive a new call	Select the Idle option, input the Idle code, then select an outgoing line to make the outcall to the taxpayer

- (14) In rare instances, a telephone call may extend past the employee's tour of duty. In these situations, employees should consult local management on which of these options should be followed from below.

Note: Document the case. Do not return the taxpayer to the queue.

1. If able to do so, complete the call with **manager approved** overtime, credit, or compensatory time.
 2. If unable to complete the call, schedule a callback within 24 hours (1 business day).
 3. If unable to schedule a callback within 24 hours (1 business day), transfer the call to a lead/manager/employee for completion.
 4. If unable to transfer the call directly, prepare a Form 4442 referral to manager/lead. The Form 4442 should be processed within 24 hours (1 business day).
- (15) The service is under no obligation to determine if the taxpayer is using cordless phone. However, if you become aware it is a cordless phone (e.g., the taxpayer mentions during conversation that it is a cordless phone) then you may advise the taxpayer of the risks of using a cordless phone to discuss tax information. Cordless phones may use unsecured lines, and the conversation may be heard on another device. If the taxpayer does not agree to cordless use, the IRS employee should advise the taxpayer to call back on a more secure phone line.
- (16) If requests to speak to a manager, follow procedures in IRM 5.19.1.3.1.(1), Referrals to Manager - All Employees.

Note: While you should exhibit patience with customers, you are not expected to be subjected to abusive language. If the customer is being verbally abusive, explain that you are willing to help and request that the caller remain calm to resolve the issue. If the customer continues with the abusive language, explain that if the caller does not discontinue the abusive language, the call will be terminated. If the caller continues the abusive language, terminate the call and inform your manager.

- (17) When a taxpayer is calling ACS because of a message left by the Predictive Dialer System, the application name will show on the teleset identifying the type of call. ACS CR's should use the case reference number (CRN) to access the case. To ease any concerns that the taxpayer may have, you may also provide the taxpayer with the last four digits of his/her TIN (Social Security Number/Employee Identification Number). Then, request that the taxpayer verify the first five digits as outlined in paragraph 18. Afterward, continue with normal disclosure procedures.
- (18) For a Power of Attorney or Tax Practitioner (or write it as POA/Tax Practitioner) calling on multiple clients, ACS CR's should follow IRM 21.3.10.2, Practitioner Priority Service (PPS) Overview, and limit the number to no more than (5) clients per call. If IMF/BMF taxpayers call in regarding multiple accounts, follow the guidelines in IRM 21.1.1.4(10), Communication Skills.
- (19) Conclude the contact courteously, generally by thanking the caller for calling.
- (20) Employees should follow IRM 1.4.16.3.5.4, Average Wrap Time, as it applies to working an account after the call is completed.
- (21) Emergency Situations: There are instances when the Service is closed due to an emergency situation. Some examples of this type of closure could be related to weather issues, natural disasters, and/or nationwide health crisis. During this time, it is necessary to provide employees with procedural guidance

to handle taxpayer accounts. SERP IPU updates will be used to deliver the procedural guidance to employees in Compliance to allow for consistent case processing.

- (22) Employees will not interrupt their calls and conversations with taxpayers, third parties and/or other IRS employees to take incoming calls on their personal cell phones. This includes incoming and outgoing phone media such as text messages, emails, and Skype. All personal cell phones should be silenced to avoid distractions and disturbances during working hours.

5.19.5.4.12.1
(11-23-2020)

**Outgoing Contacts for
ACS**

- (1) When initiating an outgoing phone call, the taxpayer may be reluctant to give you his/her Taxpayer Identification Number (TIN). To ease any concerns that the taxpayer may have, provide the taxpayer with the last four digits of his/her TIN (Social Security Number/Employee Identification Number). Then, request that the taxpayer verify the first five digits. After verifying the TIN, see IRM 5.19.1.2.3, Disclosure Overview: Verifying Identity of Contact Party for other disclosure guidelines. When leaving a message, state the hours of operation as: 8:00 a.m. to 8:00 p.m. Monday - Friday.
- (2) If an answering machine is reached and the assistor has no reason to believe the phone number does not belong to the taxpayer but the number has never been confirmed.
 - a. Identify yourself as a representative from the Internal Revenue Service,
 - b. Leave a message for the taxpayer, by name, asking the taxpayer to call the appropriate phone number W&I or SB/SE within one business day,
 - c. Include the Case Reference Number (CRN) found on the ACSweb Case Overview screen for the taxpayer to reference when calling back. Advise the taxpayer when calling back not to enter the CRN at the taxpayer identification prompt, but stay on the line for the next available assistor.
- (3) If an answering machine is reached and the established cycle on the case is within 50 cycles of the current cycle:
 - a. Identify yourself as a representative from the Internal Revenue Service,
 - b. Leave a message for the taxpayer asking the taxpayer to call the appropriate phone number W&I or SB/SE within one business day,
 - c. Include the Case Reference Number (CRN) found on the ACSweb Case Overview Screen for the taxpayer to reference when calling back. Advise the taxpayer when calling back not to enter the CRN at the taxpayer identification prompt, but stay on the line for the next available assistor.
- (4) If an answering machine is reached but the assistor cannot reasonably identify the phone as belonging to the taxpayer and/or the established cycle on the case is over 50 cycles:
 - a. DO NOT identify yourself or the Internal Revenue Service,
 - b. Leave a message for the taxpayer, by name, asking the taxpayer to call the appropriate phone number within one business day,
 - c. Include the Case Reference Number (CRN) found on the ACSweb Case Overview screen for the taxpayer to reference when calling back. Advise the taxpayer when calling back not to enter the CRN at the taxpayer identification prompt, but stay on the line for the next available assistor.
- (5) Do not leave confidential tax information on a voice mail message or an answering machine message.

5.19.5.4.12.2
(03-29-2022)
**Systems
(ACS/AMS/IDRS)
Unavailable**

- (6) Do not provide taxpayers/third parties with the telephone numbers of functional areas.
- (7) Refer to IRM 5.19.5.6.1.5, Left Message to Call Back, to leave a message based on the case type.

- (1) At times, phone calls to the ACS call site, will be received when systems are unavailable. We experience system outages affecting Accounts Management System (AMS), ACSWeb, and/or IDRS. In most circumstances, the system(s) are down for a short period of time.
- (2) You are required to take calls and provide assistance. To ensure that calls are handled consistently, refer to the guidance in paragraphs 3 through 6.
- (3) We must always try to address and/or resolve the issue(s) with available resources. Even with limited system access, we may be able to answer questions.
- (4) Request a call back only if available systems do not allow resolution of the issue.
- (5) Provide the taxpayer your name and badge number. Then advise "We are unable to access all of the information on your account due to system issues. However, I may be able to assist you. What is the nature of your call?"
- (6) Document the account history/case narrative on IDRS, AMS or ACSWeb when systems are available.

Note: Make a reasonable attempt to assist the taxpayer by securing the TIN to ensure direction provided to the taxpayer is accurate.

- Assist the caller to the extent that available systems will allow.
- If unable to assist the caller, request a call back in 2 hours including information they may need to resolve their case.

Exception: During the annual IDRS End of Year (EOY) Downtime use the time frames cited in the SERP Alert for each specific system.

If	Then
IDRS is down (AMS will not be available):	<ul style="list-style-type: none"> • Research ACSWeb and available CFOL command codes. Input comments on ACSWeb Standalone if in ST22. • Balance Due Accounts: Research CFOL command codes.

If	Then
AMS is down:	<ul style="list-style-type: none"> Research IDRS and ACSWeb Standalone. Input comments on ACS Narratives Screen if in ST22 and input a history item on IDRS. Balance Due Accounts: Research CFOL command codes.
ACSWeb is down:	Research IDRS and AMS. Input narrative on AMS and a history item on IDRS.

5.19.5.4.13
(01-27-2021)
ACS and Disclosure

- (1) ACS employees should follow Disclosure Overview IRM 5.19.1.2.3, Disclosure Overview: Verifying Identity of Contact Party, for all incoming and outgoing telephone calls.
- (2) To prevent unauthorized disclosures of tax information. refer to the following IRM sections:

If the contact is	Then
Taxpayer	IRM 5.19.1.2.3, Disclosure Overview: Verifying Identity of Contact Party
POA/TIA	<ul style="list-style-type: none"> IRM 5.19.1.2.3, Disclosure Overview: Verifying Identity of Contact Party IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication

- (3) Follow the procedures in IRM 11.3.2.4.1.1, Disclosure of Collection Activities with Respect to Joint Returns when determining what information can be disclosed to the other spouse.
- (4) IRC 6103(e)(8) authorizes the IRS to disclose certain information about the IRS's efforts to collect tax to taxpayers or their authorized representatives, when the taxpayers filed a joint return and are no longer married or separated and no longer reside in the same household. This guidance refers to Master File Tax (MFT) 30 and MFT 35 joint liabilities and mirrored accounts which reflect MFT 31 and MFT 65.
- (5) Periodically you will receive incoming calls from taxpayers on mirrored assessment accounts in status 22. Mirrored modules are created when taxpayers take actions which result in one or both taxpayers being held fully or partially liable for a joint tax debt. The purpose of mirroring a jointly filed MFT 30 module into two MFT 31 modules, is to reflect each individual's separate tax liability, collection statute expiration date (CSED), and assessment statute expi-

ration date (ASED). In an innocent spouse matter, mirroring will also allow collection activity to continue for the non-requesting spouse.

(6) Disclosure Examples:

Example: James and Sarah Shepherd filed joint for tax year 2015. They are now separated and both have split assessments under MFT 31/MFT 65 for the year 2015. Sarah currently has an installment agreement. James calls ACS and asks if IRS has tried contacting his wife. He would like the phone number to contact her to discuss their tax matters. You can advise we have been in contact with Sarah and she has established an installment agreement. You **cannot** disclose Mrs. Shepherd's phone number as this is not a disclosure authorized under IRC 6103(e)(8).

Example: John and Mary Poodle filed joint for tax year 2013. They are now separated and both have split assessments under MFT 31 for the year 2013. John is currently in Chapter 13. Mary calls ACS and asks if IRS has tried contacting her husband. While speaking with Mary you can tell her we spoke with John and his account is suspended due to bankruptcy status. You cannot disclose when the account will be reactivated or what chapter was filed. Both are based on IRC 6103(e)(8).

Example: David and Patricia Beagle filed a joint return for TY 2016. In 2017 they, separated and David now resides in another home. David called to provide financial information and was placed in CNC status. Patricia called to make a payment and inquired if we contacted David to have him pay on the balance also. Patricia said she did not know where he was currently living and asked for his current address. While speaking with Patricia you can tell her we spoke with David and he has been placed in CNC status. You cannot disclose at what income level the CNC module will be reactivated. You cannot provide her with his new address. Both are based on IRC 6103(e)(8).

Example: Recently, Richard and Karen Pitbull divorced but still had tax matters that were outstanding for tax years 2013 & 2015. Their joint account was split and each has an MFT 31 for TY 2013 & 2015. Richard sent in a payment totaling \$2,000.00 and it was applied and full paid TY 2013. There is still a balance for TY 2015 in the amount of \$3,500.00. Karen called in to set up an installment agreement for the balances. She inquired what the current balances were for both tax years. You can provide Karen with the information about Richard's recent payment amount, which tax year it was applied to, and that TY 2013 is full paid and the amount outstanding for TY 2015.

Example: You received a call from the POA representing Thomas Betafish to resolve the outstanding balance for TY 2012. You recognize that it was a split assessment based on a jointly filed return. The POA would like to set up an installment agreement for \$100 per month. He asked what other payments have been applied to the balance. The POA knows the ex-wife was recently married and is trying to locate her but has been unsuccessful. He asks if we have been in contact with the ex-wife and if he can have her contact information. You can provide the POA with the payments that have been applied to TY 2012 and what the current

balance is on the account. You cannot provide the POA with the name, address, or phone number for the ex-wife as he does not represent her in these tax matters.

Example: In 2016, Charles and Jessica Jade separated and Jessica relocated to a different state. They owed taxes totaling \$12,000.00 for 2015 & 2016, which they had filed joint returns. Both taxpayers filed their individual tax returns for 2017 and their refunds were offset to the balance. Charles called and established an installment agreement for \$250.00 per month after he secured new employment with a higher income. Jessica called in to provide us with a change of address and find out how much was owed. She asked if we spoke to her ex-husband and if he is making payments because he is not calling her and he owes her money. You can provide to Jessica the amount of each credit applied to the balances for TY 2015 & 2016. The credits would include her refund offset, his refund offset, and any \$250.00 payment received to date from the installment agreement. You cannot provide Jessica with the source of her ex-husbands income or the amount of income he is earning based on IRC 6103(e)(8).

Example: OIC: William and Jennifer Opal filed joint for tax year 2013. They are now divorced and both have split assessments under MFT 31 for the year 2013. William recently submitted an offer in compromise that was accepted. Jennifer calls ACS and asks if IRS has tried contacting her husband. He has told her that he owes no more monies for the 2013 tax year. You review IDRS and see a TC 480, Offer in Compromise Pending and TC 780, Master File Account Compromised posted to her MFT 31 module. While speaking with Jennifer you can tell her that account does reflect that an OIC was submitted (TC480) and accepted (TC 780). You relay what payments/refund offsets have been credited to her MFT 31 since the submission of the offer in compromise and what her outstanding balance currently is. Note: IRM 5.19.7.11., Separate OICs on Joint Liabilities, provides what transactions will be input to IDRS. The TC 480 and TC 780 are mirrored, and after the split a TC 782, and TC 483, is input on the non-offer taxpayer module. Once the taxpayer who submitted the offer has fulfilled his terms a TC 788 goes on his/her account.

Example: Continuous Wage Levy: Michael and Elizabeth Silver filed joint for tax year 2013. They are now divorced and both have split assessments under MFT 31 for the year 2013. Elizabeth has a continuous wage levy. The payments are off-setting to Michael MFT 31 module. Michael calls ACS and asks if the IRS is receiving regular payments from his ex-spouse. While speaking with Michael you can tell him that we are collecting monies from Elizabeth; each month we are receiving \$250.00 that is being offset to his 2013 module. The source of payment however is not to be given out. You relay what payments have been credited to his MFT 31 since the onset of the continuous wage levy. You relay what his outstanding balance currently is. You cannot disclose any information about the other spouse's employment, income or assets.

- (7) Additional examples on continuous wage levy, deceased taxpayer and innocent spouse accounts and disclosing information :

Example: Joseph and Barbara Coal filed joint for tax year 2013. They are now divorced and both have split assessments under MFT 31 for the year 2013. Joseph recently submitted an offer in compromise that was accepted. Barbara calls ACS and asks if IRS has tried contacting her husband. He has told her that he owes no more monies for the 2013 tax year. You review IDRS and see a TC 480, Offer in Compromise (OIC) Pending and TC 780, Master File Account Compromised posted to her MFT 31 module. While speaking with Barbara you can tell her that account does reflect that an OIC was submitted (TC480) and accepted (TC 780). You relay what payments/refund offsets have been credited to her MFT 31 since the submission of the offer in compromise and what her outstanding balance currently is. You can disclose whether the OIC relieved Joseph of the joint liability. You cannot disclose the OIC reason (e.g. doubt as to collectability) or specific terms of an accepted OIC. If the OIC was received, you can disclose that an OIC is or was considered, and was rejected, returned, terminated or withdrawn, but you cannot explain why the OIC was rejected.

Note: IRM 5.19.7.11.1, Mirror Assessments, provides what transactions will be input to IDRS. The TC 480 and TC 780 are mirrored, and after the split a TC 782, and TC 483, is input on the non-offer taxpayer module. Once the taxpayer who submitted the offer has fulfilled his terms a TC 788 goes on his/her account.

Example: Michael and Karen Goldfish filed joint for tax year 2013. They are now divorced and both have split assessments under MFT 31 for the year 2013. Karen has a continuous wage levy. The payments are off-setting to Michael MFT 31 module. Michael calls ACS and asks if the IRS is receiving regular payments from his ex-spouse. While speaking with Michael you can tell him that we are collecting monies from Karen in the form of wage levy payments in the amount of \$250 each month that are being offset to his 2013 module. The wage source of payment (employer of the former spouse) however is not to be given out. You relay what payments have been credited to his MFT 31 since the onset of the continuous wage levy. You relay what his outstanding balance currently is. You cannot disclose any information about the other spouse's employment, income or assets.

Example: William and Sarah Emerald filed joint for tax year 2014. They have since divorced, William passed away in 2018 and each have split MFT 31 assessments for tax year 2014. Sarah calls ACS to set up an installment agreement and asks if there were attempts made to collect the debt from her former spouse. You cannot disclose that William is deceased unless it is the reason for his account being suspended (NC08 closure). You can disclose any payments made toward the joint liability but cannot confirm the existence of an estate or if payments were made by the estate or an individual. If Sarah is aware of an estate, we can provide the general nature of collection activities as we would with any other joint account, however we cannot disclose the name of the executor or any assets of the estate we may know of.

Example: In 2017, Robert and Linda Garnett divorce and Linda later remarries. They jointly owe taxes totaling \$28,000.00 for 2015 & 2016. Robert calls

ACS after receiving a Notice of Federal Tax Lien. During the interview he asks if IRS also filed a lien against his ex-spouse. You can disclose that a lien has been filed on the former spouse's property, although the property or any assets should not be identified. Note: You cannot provide or confirm Linda's name change

5.19.5.5
(10-17-2017)
**Miscellaneous Case
Processing For
Accounts in Status 22
(ACS)**

- (1) This section provides direction for ACS accounts that may require additional processing.

5.19.5.5.1
(02-15-2017)
**Affordable Care Act
(ACA) Shared
Responsibility Payment
(SRP) and ACS Case
Processing**

- (1) This section discusses how the Shared Responsibility Payment for IMF and BMF Accounts relates to ACS case processing.

5.19.5.5.1.1
(11-23-2020)
**IMF - Shared
Responsibility Payment
(5000A)**

- (1) See IRM 5.19.1.5.16, Affordable Care Act.
- (2) These modules are blocked from enforcement action such as levy and Notice of Federal Tax Lien (NFTL), manual and systemic. These modules are systemically excluded when levies are generated and/or NFTLs are filed on an Entity.

Note: It will not be necessary to exclude the MFT 35 and MFT 65 by entering an asterisk on the module when issuing a levy on ACS Module Screen or S4.

- (3) Standalone MFT 35 and MFT 65 will be blocked from going to the enforcement functions, such as E2 - Manual LT11, E3-Systemic Levy, E4-Manual Levy, E5-Levy Follow-up and E9-Liens.

Note: All ACS Letters advising of possible enforcement will have a disclaimer for all SRP (MFT 35 and MFT 65) modules.

- (4) **Do not** close standalone module(s) MFT 35 under the Tolerance (NC09), Deferral (NC09), Unable to Locate (NC03), Decedent (NC08) or Unable to Contact (NC12). See Flowchart Below:
- (5) Closing Code NC35 - (Recessed) has been designated for Individual Shared Responsibility Payment (5000A).

Reminder: This closing code is only for MFT 35 and MFT 65 modules.

- a. Standalone MFT 35 and MFT 65 modules require managerial approval and will not close systemically.
- b. Input History Code TOC0,05,NC35.
- c. Management will input History Code NC35,,NCAPP.
- (6) Use the chart below to close an ACS Account with a MFT 35, MFT 65 or both Modules:

IF	AND	THEN
The account has an MFT 35/65	A FERDI Account	Follow IRM 5.19.18, Federal Employee/ Retiree Delinquency Initiative (FERDI)
The account has an MFT 35/65 and no other modules	Taxpayer makes a promise to pay	Input TOI4,XX,TPPP Note: XX number of days to pay.
The account has an MFT 35/65 and no other modules	Working any ACS functions	Input TOC0,05,NC35
The account contains both MFT 35/65 and TDA-MFT 30/31 module(s)	Working any ACS functions <ul style="list-style-type: none"> Account meets Tolerance per IRM 5.19.1.2.6.1 (1) Accounts meets Deferral per IRM 5.19.1.2.6.1(2) and all levy sources are exhausted 	Input TOC0 Then Input NC09
The account contains both MFT 35/65 and TDA-MFT 30/31 module(s)	Working I2 and I4 functions	Follow normal procedures in <ul style="list-style-type: none"> IRM 5.19.5.8.1, I2 - Attempts to Locate Taxpayer - Overview or IRM 5.19.5.8.2, I4 - Final Attempts to Locate Taxpayers or Assets - Overview.
The account contains both MFT 35/65 and TDA-MFT 30/31 module(s)	Working R4 function	Follow normal procedures in <ul style="list-style-type: none"> IRM 5.19.5.7.4 R4 - Insolvency and Issues

IF	AND	THEN
The account contains both MFT 35/65 and TDI-MFT 30 module(s)	Working I2 and I5 functions TDI's can be closed per IRM 5.19.2, Individual Master File (IMF) Return Delinquency.	Follow normal procedures in <ul style="list-style-type: none"> IRM 5.19.5.8.3 I5 - Final Attempts to Locate RD Taxpayers - Overview to close the TDI(s). Input TOC0,05,NC35 for MFT 35
The account contains MFT 35/65 and TDI-MFT 30 module(s)	Working I2 and I4 functions TDI's cannot be closed per IRM 5.19.2, Individual Master File (IMF) Return Delinquency.	Follow normal procedures input TOI7,05,TFQU.

5.19.5.5.1.2
(02-15-2017)

BMF - Employer Shared Responsibility Payment (4980H)

- (1) The Employer Shared Responsibility Payment (ESRP) assessments are processed on the BMF (Business Master File) under MFT 43.
- (2) For additional information see IRM 5.19.4.2.2, Affordable Care Act (ACA) - Employer Shared Responsibility Provision (ESRP) §4980H, for ACS enforcement processing.

5.19.5.5.2
(02-12-2021)

Identity Theft Alert (IDTHF) and ACS Case Processing

- (1) An Identity Theft Alert (IDTHF) is placed on ACS accounts where a TC 971 with any of the following Action Codes (AC) are posted to the Entity:
 - 501: Taxpayer Initiated IDT Case Closure (Tax-Related).
 - 504: Taxpayer self-identified IDT - no tax administration impact.
 - 505: IRS Data Loss Incidents
 - 506: IRS identified IDT - Taxpayer not required to provide required ID Theft documentation, unless requested, and the IDT issue is resolved.
 - 522: Tax-Related IDT - Initial Claim/Suspicion and Supporting Documents.
 - 524: Locking SSNs (IMF only) – Taxpayer Deceased.
 - 525: Applies systemically to a taxpayer's account when an ITIN/SSN mismatch occurs.
- (2) The presence of the IDTHF Alert indicator does not mean that there is an active identity theft issue. In many cases, the IDT issue has been resolved.

Note: The IDTHF alert will remain on the account even if the TC 971-5XX is reversed.

- (3) Do not move the case to the O function simply because of the presence of the IDTHF Alert. If there is an un-reversed TC 971-522 other than PNDCLM and

no subsequent TC 971-50X then the case should be moved to the O function because this indicates that case has not yet been resolved. If the case is resolved, follow normal procedures, See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring.

- (4) Identity Theft inventory is handled by the ACS Support sites and is housed in the “O” functions. See also IRM 25.23.10.7.2.7, Oscar “O” Inventory.
- (5) When processing ACS inventory cases that contain an IDTHF ALERT and/or AMS comments indicate there is an unresolved IDT Issue, for ACS functions outside “V1” function unit refer to the following If/Then Chart:

Caution: If a TC971 AC522 is posted with the literal MIS>PPDSOPIP and no Form 14039 do not send to IDTVA, process as normal through ACS

IF	THEN
There is an unreversed TC 971-522 PNDCLM on the account and no subsequent TC 971-501/506 on the account for any year, do not proceed with collection.	If research indicates a TC 971, 522 PNDCLM and the PNDCLM is less than 120 days, send the case to V1. If the PNDCLM is greater than 120 days, reverse it with TC 972, 522 and take next ACS action on case.
There is an unreversed TC 971-522 other than PNDCLM on the account and no subsequent TC 971-501/506.	Move the case TOO9 with a 01 follow - up.
There is an unreversed TC 971-522 and a subsequent TC 971-501/506 <ul style="list-style-type: none"> Check the secondary date of the 522 and 501 actions codes. If they contain the same tax period, this indicates the IDT issue has been resolved. 	Proceed with normal processing.
There is an unreversed TC 971-522 and a subsequent TC 971-501/506 <ul style="list-style-type: none"> If the tax periods are not the same, this indicates that the tax period containing the TC 971-522 has not yet been resolved. 	Move the case TOO9,01,REVIEW
AMS comments indicate an active IDT issue. Comments state the taxpayer has submitted substantiation documentation and there is no TC 971-522 present.	Input TC 971, 522 containing the miscellaneous field PNDCLM and input the tax year of the IDT incident into the secondary date field. Move the case TOO9,01 .

IF	THEN
There is only a TC 971-506 on the account and no subsequent IDT codes	Proceed with normal processing. The IDT issue has been resolved. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring

- (6) Cases with an IDTHF Alert do not qualify for systemic levy. Review the account to determine what modules are covered by the IDT issue if it has been resolved or reversed (TC 971, 522 or TC 971, 50X) and there is a balance due remaining. IRM 5.19.4.3.4, Levy Determination, for making levy determinations on cases with an IDTHF Alert.

5.19.5.5.3
(10-17-2017)
Passport Certification

- (1) The Fixing America's Surface Transportation (FAST) Act, signed into law December 4, 2015, includes a provision authorizing the IRS to certify to the State Department that an individual owes a seriously delinquent tax debt. This section provides Passport Certification procedures for cases identified January 2017 or later. See IRM 5.19.25, Passport Program.
- (2) Passport Certification information is available to the public at *Revocation or Denial of Passport in Case of Certain Unpaid Taxes*.

5.19.5.5.4
(03-09-2018)
Private Debt Collection

- (1) On December 4, 2015, Congress passed the Fixing America's Surface Transportation (FAST) Act, amending Sections 6306 and 6103 to allow for Private Debt Collection (PDC). Pursuant to this legislation, the IRS is required to use private debt collection companies to collect "inactive tax receivables". For additional information see <http://mysbse.web.irs.gov/collection/privatedebtcollection/default.aspx>.
- (2) ACS employees should follow the procedures in IRM 5.19.1.5.21, Private Debt Collection

5.19.5.6
(05-02-2016)
Procedures for Contact Inventory

- (1) This section provides procedures for the Predictive Dialer and Contact Function.
- (2) Refer to IRM 5.19.5.5.1, Affordable Care Act (ACA) Shared Responsibility Payment (SRP), first if the account contains a MFT 35, MFT 65 or both Shared Responsibility Payment module(s), prior to proceeding with the Contact procedures.

5.19.5.6.1
(11-23-2020)
Predictive Dialer Procedures

- (1) The Predictive Dialer (PD) is a system the Service uses to automatically call taxpayers. The PD dials a list of daily phone numbers received from the ACS system and either leaves a message for the taxpayer or transfers the caller to a waiting agent. The results are uploaded to ACS each night and displayed in the ACS history and alert fields. After a successful contact or a defined number of attempts are made, cases are transferred out of the contact function for additional processing.

If ...	Then ...
Contact is made	The dialer transfers the call along with the ACS case to a waiting agent
Answering machine is reached	An automated message is left
Busy signal or no answer occurs	The dialer updates the account and reschedules the case to the predictive dialer queue for another attempt

- (2) If contact is made with a taxpayer, third party or executor/administrator, see IRM 5.19.1, Balance Due, when working balance due cases. See IRM 5.19.2, Individual Master File (IMF) Return Delinquency for IMF and IRM 5.19.22, Business Master File (BMF) Return Delinquency for BMF, when working return delinquencies.

Exception: When handling Predictive Dialer outcalls, taxpayer information will not be solicited from third parties. Instead, the assistor will leave a message with the third party requesting a call back from a liable party.

- (3) Campaigns are used to generate the outbound calls to the taxpayer. They are designed for several different Business Organizations to address the respective Business Organization's requirements. The selection criteria for the campaigns will be based on but not limited to: function, unit, , IRS site, priority code, Business Operating Division (BOD), Individual Master File (IMF) cases, Business Master File (BMF) cases, Taxpayer Delinquency Account(TDA), Taxpayer Delinquency Investigation (TDI), tax form type, selection code, zip code, and telephone numbers.
- (4) Downloads are copies of the ACS databases. The copies are sent to the predictive dialer each night as part of a nightly batch job. The information contained in the download is used for campaign record selection.
- (5) The Upload program captures specific system results of calls and sends the information back to the mainframe to be placed in the ACS history code field. Based on the results of the upload program, a Systemic Case Assignment Program is run to move cases to the next approximate function. Below provides an explanation of the Predictive Dialer New Alerts located on the ACSweb History Code screen.

Predictive Dialer New Alert	Explanation
PDAO,,BNQ	This is when a busy (B), no answer (N) or taxpayer hung up in the queue (Q). For systemic movement of cases after four attempts.

Predictive Dialer New Alert	Explanation
PDAO,,TEL	This is when a telephone company intercept message is received. For systemic movement of cases after one message.
PDAO,,MSG	this is when an automated message is played.

5.19.5.6.1.1
(10-28-2021)

**Attempts Made -
Telephone Number is
Wrong (TELWR), Not in
Service (NIS) or
Disconnected (DISC)**

- (1) When working TDA/Mixed modules, after all contact attempts have been made (4 attempts or 1 left message) follow the chart below to move the case to the next function/unit.

IF	Then
No alternative number, levy sources available but TDA Modules DO NOT contain a date in the PRI FNL NOT Field	Issue LT11 on required modules. See IRM 5.19.4.3.1, Pre-levy Requirements - E2 Processing, for instructions on excluding necessary modules.
Alternative number is available.	Try alternative phone number if never tried and time zone permits. If alternative number results in a busy or no answer notate on AMS Comments that attempt made to alternative number and leave case in C Function.
No alternative number, levy source available and all TDA modules contain a date in the PRI NOT Field	<ul style="list-style-type: none"> Issue LT40 when Third Party Contact not met, IRM 5.19.5.13.1, Third Party Contact Notification Procedures Note: Modules that meet TPC can be excluded from the letter. Refer to IRM 5.19.4.3.1(8), Pre-levy Requirements - E2 Processing Reassign TOE3,xx, (xx = remainder of follow-up for LT if not expired)
No alternative number, no productive levy sources and UD Mail	Reassign TOI4

IF	Then
No alternative number, no productive levy source and No UD Mail	Reassign case TOI4 and issue LT16

- (2) When working TDI modules, after all contact attempts have been made (4 attempts or 1 left message) follow the chart below to move the case to the next function/unit.

If	And	Then
IMF TDI modules	Alternative number is available	Try alternative phone number, if never tried and time zone permits. If alternative number results in a busy or no answer notate on AMS comments that attempt made to alternative number and leave case in C Function.
IMF TDI modules	No alternative number is available and no UD Mail	Reassign TOI5 and issue LT26
IMF TDI modules	No alternative number is available and has UD Mail	Reassign TOI5
BMF TDI modules	Case has UDMail	Reassign TOI5
BMF TDI modules	Case doesn't have UD Mail and meets 6020b criteria account does not have Employment Code F, G or T and has a module with MFT 01, 10 or 11 within last three years and LRA with same MFT of delinquent module quent module has a credit balance	Reassign TOI7,,TFRO8600 Issue LT18

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If	And	Then
BMF TDI modules	Case doesn't have UD Mail and does meet 6020b criteria LRA and/or credit balance greater than modules older than 3 years	Reassign TOI7,,TFQU
BMF TDI modules	Case does not meet 6020b criteria and No UD Mail	Reassign TOI5,, Issue LT16

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5.19.5.6.1.2
(11-23-2020)

Power of Attorney (POA)

- (1) The C9 function contains cases that require a manual outcall to a POA. The name of the POA should be in the notes section. Enter the POA's phone number in the POA phone field.
- (2) Any category H POA should not be used for the primary collection contact person.

5.19.5.6.1.3
(11-23-2020)

Contact Made Inadvertently With Taxpayer Instead of Power of Attorney (POA)

- (1) If contact is made with the taxpayer when it should have been made with the POA, apologize to the taxpayer, ask if the POA is still in effect and verify the POA's phone number. Input POA information in the Notes Area if necessary (per CFINQ), and place the POA's phone number in the POA phone number field. Follow instruction below:
 - a. Send case to CN inventory

Note: Any category H POA should not be used for the primary collection contact person. For all BODs, resolve the account with the taxpayer.
- (2) If you must leave a message for the POA to call back follow procedures in IRM 5.19.5.6.1.5, Left Message To Call Back, to leave the message based on case type.

Example: IMF TDA/Combo, BMF TDA/Combo, IMF TDI Only or BMF TDI Only

- (3) If attempt to contact the POA results in a busy or no answer, reassign case TOCN,,TC2POA.

5.19.5.6.1.4
(12-12-2022)

Leaving Messages On An Answering Machine

- (1) Below are the messages used for outcalls when using the Predictive Dialer's Automated Messaging Feature. When an answering machine is reached, on any new receipt account, or when there is no reason to believe the phone number does not belong to the taxpayer, but the number has never been confirmed:
 - "This is a message from the Internal Revenue Service. Outgoing calls are only made after a tax notice has been sent. If you have a delinquent tax obligation, it is important you act to resolve it. The IRS website,

www.irs.gov, provides tax help and low-cost self-service options to assist you with filing and paying your taxes. If you would like to speak with an IRS Collection Representative, please call 1-877-XXX-XXXX between the hours of 8:00am and 8:00pm and provide message ID #nnnnnnnn. Please act by using the IRS website www.irs.gov or calling 1-877-XXX-XXXX and providing message ID# nnnnnnnnn. Thank you for listening.”

- “This is an automated message from the Internal Revenue Service. Outgoing calls are only made after a tax notice has been sent. If you have a delinquent tax obligation, it is important you act to resolve it. The IRS offers safe and secure on-line services to apply for a payment plan, view your account, or obtain filing information. Please act by using the IRS website, www.irs.gov/opa. Thank you for listening.”

(2) The PD call back phone numbers are the following:

- WI cases leave the call back number 1-877-968-3413
- SBSE cases leave the call back number 1-877-766-2161

(3) Follow procedures in IRM 5.19.5.6.1.5, Left Message To Call Back, to complete the left message based on case type.

Example: IMF TDA/Combo, BMF TDA/Combo, IMF TDI Only or BMF TDI Only

5.19.5.6.1.5

(10-28-2021)

Left Message To Call Back

(1) For TDA/Mixed Modules with a productive levy source, document a message was left to call back (LMTCB) and follow chart:

IF	THEN
All TDA modules contain a date in the PRI FNL NOT Field on ACS Modules screen (S4) or the FNL Notice column on the Module Summary Screen located on AMS or the SEC FNL NOT Field on the Module Detail Screen on ACSWeb.	<ul style="list-style-type: none"> • Reassign case Toxoid,(XX-remainder of follow up for LT if not expired. • Issue LT40 if Third Party Contact date not met, refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures. <p>Note: Modules that meet TPC can be excluded from the letter. Refer to IRM 5.19.4.3.1(8), Pre-Levy Requirements - E2 Processing</p> <ul style="list-style-type: none"> • If the LTXX follow-up has expired: Reassign case TOE3,xx,Levy (where target date plus 4 days call back time).

IF	THEN
All TDA modules DO NOT contain a date in the PRI FNL NOT Field or the SEC FNL NOT Field.	Issue LT11 on required modules. See IRM 5.19.4.3.1, Pre-Levy Requirements - E2 Processing, for instructions on excluding necessary modules.

- (2) For TDA/Mixed Modules without a productive levy source, document a message was left to call back (LMTCB). Review ACS/IDRS for POA indicator to determine if a POA is entitled to receive copies of any letters going out to the taxpayer. If valid POA on IDRS but no CAF indicator on ACS, send copy to POA if appropriate. Check for undeliverable mail (UD).

If	Then
UD Mail	Reassign case TOI4,xx,UTL (where target date plus 4 days call back time).
No UD mail and LT16/LT11/LT39 previously issued.	Reassign TOI4,xx,UTC (where xx = remainder of follow-up for LT if not expired).
No UD Mail and LT16/LT11/LT39 not previously issued.	Reassign case TOI4 and issue an LT16.

- (3) For IMF TDI cases document a message was left to call back (LMTCB). Check IDRS using CC: SUMRY for open balance due. Check ACS/IDRS for POA indicator to determine if a POA is entitled to receive copies of any letters going out to the taxpayer. If valid POA on IDRS but no CAF indicator on ACS, send copy of letter to POA if appropriate. Check for undeliverable mail (UD).

If	Then
UD mail	Reassign case TOI5,xx,UTL (where xx is the target date plus 4 days call back time).
No UD mail and meets ASFR Criteria	<ul style="list-style-type: none"> Reassign case TOI2,xx,IRPTR (where xx is target date plus 4 days call back time). Document in comments that IRPTR research is needed for ASFR Referral. If I2 has already been done, reassign case TOI5,xx,IRPTR (where xx is target date plus 4 days call back time). Document in comments that IRPTR research is needed or ASFR referral.
No UD Mail and case does not meet ASFR Criteria	Check for LT26. If LT26 issued, reassign TOI5,XX, (Where XX is target date plus 4 days call back time). If LT26 not issued, reassign TOI5 and issue LT26.

- (4) For BMF TDI document in comments who the message to call back was left with and if there was a confirmation that the taxpayer is still in business. Determine if case meets 6020b criteria based on LPS on S4. Check ACS/IDRS for POA indicator to determine if a POA is entitled to receive copies of any letters going out to the taxpayer. Send copy of letter to POA if appropriate. Check for undeliverable mail (UD) and follow the procedures below for third party contacts.

If	Then
UD mail	Reassign case TOI5,xx,UTL (where xx is target date plus 4 days call back time).
No UD mail, meets 6020b criteria, account does not have Employment Code F, G or T and has a module with MFT 01, 10, 11 or 14 within the last three years and LRA with same MFT of delin-	<ol style="list-style-type: none"> 1. Check for LT18 2. If LT18 issued reassign case TOI7,xx,TFRO8600 (where xx is target date plus 4 days call back time). 3. If no LT18 issued, reassign case TOI7,xx,TFRO8600 (where xx is target date plus 4 days call back time) Issue LT18.
delinquent module has credit balance between	
No UD mail, meets 6020b criteria, LRA and/or credit balance	<ol style="list-style-type: none"> 1. Check for LT18 2. If LT18 issued reassign case TOI7,XX,TFQU (where xx is target date plus 4 days call back time). 3. If no LT18 issued, reassign case TOI7,xx,TFQU (where xx is target date plus 4 days call back time) Issue LT18.
No UD mail and does not meet 6020b criteria	Reassign case TOI7,xx,TFQU (where xx is target date plus 4 days call back time).

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Remember: Only Forms 940/941/943/944 are being processed under IRC 6020(b) provisions at this time. Once the 940/941/943/944 are processed, the remaining modules will be sent to the queue since no further enforcement action will be taken on them at this time. See IRM 5.18.2, IRC Section 6020(b) Processing Procedures.

5.19.5.6.2
(11-23-2020)
**Working Contact
Inventory**

- (1) If taxpayer has both IMF and BMF cases on ACS, enter TIN in notes to cross reference other account. Document in AMS comments actions taken on the cases and coordinate between both cases. If the IMF taxpayer is a partner or sole proprietor and has existing BMF liabilities, input of TC 130 per IRM 5.19.10.3.3, Input of TC130 On IMF if one is not already present to ensure that credits are not refunded to the taxpayer. When you must transfer either account to revenue officer or queue, you must reassign all unresolved periods on entity.

- (2) If it can be resolved immediately but requires manager approval, reassign it to a manager unit with a 5-day follow-up, then give an entity screen print to the manager. The manager will TIN access it before the follow-up date, and either approve or reject it. If a follow-up outgoing call may resolve the reason for rejection, make the call.
- (3) When ACS Support in a service center rejects an input request from the call site, it may be returned to a call site manager inventory for follow-up. Generally, ACS Support enters History Code MCXX to show cancellation of the request.
- (4) On outgoing calls, it may be necessary to provide a Case Reference Number (CRN) to help locate the case when the call is returned. The CRN is a unique ten-digit number generated randomly by ACS solely for ACS use. It displays on the Case Overview screen under the TIN and taxpayer name on AMS. It is also used on ACS letters, LP47 and LP64. The CRN is not based on taxpayer information, so using it is not a disclosure issue. The CRN will be used on outgoing taxpayer calls that reach an answering machine or a third party, and on calls made directly to third parties.

Note: Prior to making a call to a third party check the third party contact date. Refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures to identify if a LT40 is needed.

- a. Provide the CRN when encountering answering machines, or third parties who do not require the taxpayer's TIN to provide a response, e.g., a neighbor or third party who answers at an unverified taxpayer telephone number.
 - b. If leaving the Case Reference Number advise the person when calling back not to enter the CRN at the taxpayer identification prompt, but to stay on the line for the next available assistor.
 - c. Provide the TIN when the contact is with third parties who say they need a valid TIN to properly research their records such as a bank or employer.
 - d. ACS cases are accessed with either the TIN or the CRN.
- (5) If you reach an answering machine on an outgoing call to a telephone number that you reasonably believe belongs to the taxpayer, but the number has never been confirmed or the established cycle on the case is within 50 cycles of the established cycle, identify yourself as an IRS employee and leave the CRN in the following situations:
 - a. The number is the taxpayer's residence;
 - b. The number is the taxpayer's business and you reasonably believe that the message will only be accessed by the taxpayer.

Example: A message is left on the taxpayer's individual voice mailbox or the taxpayer has a one-person business with no other employees; or

- c. If the outgoing call reaches an answering machine but does not meet these conditions, identify the taxpayer's name on the message, if considered necessary to get the message to the taxpayer, along with the CRN; however, do not identify that the IRS is the caller, regardless of whether third-party notification requirements have been met. If the message reaches a third-party, not the taxpayer, and the third party returns the

call, it is not a third-party contact per IRM 5.19.5.13, Notification of Third Party Contact because the intent was to reach the taxpayer. However, our ability to solicit information about the taxpayer will depend on whether the third party notification requirement has been met.

Using the general rule of meaningful disclosure under IRC section 6304(b)(4):

- a. You should identify yourself as representing the IRS if you reach the intended taxpayer or third party, or your intent is to reach the taxpayer or third party but you get his/her answering machine.
- b. If you reach the intended third party, however, and the call is for the **sole** purpose of obtaining location information about the taxpayer (taxpayer's place of abode, his/her telephone number at such place, or his/her place of employment), you should state your name but **not** identify yourself as an IRS employee unless you are asked who you represent. For further information on Third Party Contacts refer to IRM 5.19.5.13, Notification of Third Party Contact.

Note: Generally, a contact with a neighbor or landlord is for the sole purpose of obtaining location information. However, a contact with a possible employer or bank intends to confirm employment or an account, so it is **not** for the **sole** purpose of obtaining location information. Therefore, you should identify yourself as an IRS employee. These contacts may lead to location questions if the taxpayer no longer is employed or the bank account is closed, but if it wasn't the **sole** purpose of the contact, identify yourself as IRS.

- c. You may identify yourself as an IRS employee in any case that involves only a return delinquency as section 6304(b)(4) applies only where we are collecting unpaid tax, not determining liability.
- d. In other situations where you are dealing with an intermediary in trying to reach the taxpayer, e.g., a third party who answers the telephone at the taxpayer's residence, or the taxpayer's secretary at work, you should not identify yourself as an IRS employee unless asked who you represent.
- e. Disclosing that you are an IRS employee does not make the call a reportable third-party contact unless you also solicit any information about the taxpayer.

- (6) When securing Power of Attorney (POA) information, document in the notes section the name of the POA and put the POA phone number in the POA Phone Field. Transfer the account TOCN.

5.19.5.7
(06-20-2016)

Procedures for Research Function

- (1) This section provides procedures for the Research function.
- (2) Refer to IRM 5.19.5.5.1, IMF - Shared Responsibility Payment (5000A) first if the account contains a MFT 35, MFT 65 or both Shared Responsibility Payment module(s), prior to proceeding with the Research procedures.
- (3) Refer to IRM 5.19.5.5.2, Identity Theft Alert (IDTHF) and ACS Case Processing for cases in the Research functions with an IDTHF Alert before taking any case action.

5.19.5.7.1
(03-09-2018)

R1 - Suspense Cases

- (1) Use the R1 function to maintain cases requiring additional research and/or actions which cannot be resolved immediately.

Note: Do not send accounts to R1 based on the taxpayer making a promise or commitment, such as, a return, correspondence etc.

- (2) The ACS history codes, AMS comments, and IDRS transactions must be reviewed to determine the following:
 - Internal research was completed/pending,
 - the number of days have expired per *Category Codes* and
 - the taxpayer's issue was resolved.
- (3) Use the appropriate guidelines to process cases maintained in the R1 function as follows:
 - Reconsiderations, Claims, Pending Adjustments or Credits with a posted TC 470 IRM 5.19.5.7.1.1,
 - Pending Adjustments, Offsets or Credits without a TC 470 posted, IRM 5.19.5.7.1.2,
 - CAWR case, IRM 5.19.5.7.1.3,
 - Accounts with Open control bases on TXMODA, IRM 5.19.5.7.1.4,
 - Certain 6020b cases, IRM 5.19.5.7.1.5,
 - ESTAB, Records of Account or Similar Document requests, IRM 5.19.5.7.1.6
 - Cases with open Exam TC 420 (-L Freeze), IRM 5.19.5.7.1.7,
 - Cases on MFT 43 ESRP with pending claim (Form 843) and posted TC 971 CC 013 IRM 5.19.5.7.1.8, Processing Claims on MFT 43 ESRP accounts with a posted TC 971 CC 013.
- (4) Update ACS comments or AMS histories with enough information so the next employee assigned the case can take the appropriate action.
 - Case Type
 - Actions Taken
 - Next action needed, if applicable.

5.19.5.7.1.1
(10-28-2021)

**Processing
Reconsiderations,
Claims, Pending
Adjustments or Credits
with a Posted TC 470**

- (1) Open reconsiderations, claims, pending adjustments or credit cases may contain a posted TC 470 and W- freeze. Various closing codes (CC) are used with a TC 470 to classify the type of case such as: CC 90 for pending adjustments or no closing code for pending claims as shown in Doc 6209, *TC 470 Closing Codes chart*.

Note: There is no systemic reversal for a TC 470 with various closing codes when input on accounts in status 22, 24 or 26. However, if a TC 470 was input when the case was in a different status then the TC 470 may expire systemically after a certain number of cycles. See *Doc 6209, TC 470 Closing Codes chart*. (Example: If a TC 470 cc 90 was input when a case was in status 21 then the TC 470 cc 90 expires after 26 cycles).

- (2) Take the following actions on open cases:
 - a. Set an initial follow-up for 120 days for case resolution.
 - b. Update case an additional 60 days if there is no indication the case is completed (reversal input or adjustment completed).

Note: Use *Section 14 - Integrated Data Retrieval System (IDRS)* aged time frames as a gauge for follow on the account.

- (3) Closed reconsideration, claims, pending adjustment or credit cases are those accounts containing a TC 470 without a W- freeze. Review modules for one of the following to identify the type of closure.
- Posted TC 472 No CC
 - Posted TC 29X or TC 30X**
 - Credit or zero balance and module is in Status 12
 - TC 470 originally input on cases in statuses other than 22, 24 or 26 and it expired systemically.
- (4) Use the If/And/Then chart below to take actions on closed cases (TC 470 no W- Freeze):

IF	AND	THEN
TC 472 no CC or TC 29X or TC 30X is posted to account	All mods are in zero balance (status 12)	Update case for an addition 30 days to allow it to fall off ACS Inventory.
TC 472 no CC or TC29X or TC 30X Is posted to account	TC 472 no CC or TC 29X or TC 30X Is posted to account Balance due remains on some or all of modules	Continue compliance processing by taking the next appropriate action. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring
Credit or zero module balance (Status 12)	All modules in this status	Update case for an additional 30 days to allow it to fall off ACS Inventory. Note: Actions must be taken to resolve any credits.

IF	AND	THEN
TC 470 input on a case when in a status other than 22, 24 or 26.	TC 470 expired systemically based on Doc 6209	<ol style="list-style-type: none"> 1. Identify type of case by TC 470 CC using Doc 6209. (Reconsideration, claim etc.) 2. Identify actions taken and determine if case is resolved. 3. If necessary, contact appropriate area using Form 4442 to request update whether case is still open and request new TC 470 be input. 4. If case is still open, input OADT, 60, TC 470. 5. If case is closed then continue Compliance processing by taking the next appropriate action. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring <p>Note: At this time, the ACS account may still contain the TC 470 alert for these cases and next actions such as levy issuance will need to be taken manually.</p>

- (5) Research open TC 470 with W- freeze cases, with dates older than one year, to identify if actions are required to resolve the case. Use the IF/THEN chart below to take the appropriate actions:

IF	THEN
Actions are needed to resolve case.	<ol style="list-style-type: none"> a. Prepare Form 4442, Inquiry Referral and forward to the appropriate area for resolution. b. Update case for an additional 30 days.
No actions needed to resolve case.	<ol style="list-style-type: none"> a. Reverse TC 470 b. Continue with compliance processing. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring.

- (6) Use the IF/THEN chart below to continue compliance processing for cases with TC 470 over a year old without an open control base or cases with TC 470 and no W- Freeze:

IF	AND	THEN
Balance due of all accounts is below tolerance.	N/A	Reassign case TOC0 immediately followed by action history NC09 on ACSWeb. Note: Use NC19 for LLC-SMO IRM 5.16.1.2.5, Tolerance.
Requested action was not taken	Taxpayer's issue was not resolved.	Attempt to resolve taxpayer's issue (i.e., locate payment/credit, input adjustment, etc.)
Balance due remains on account after adjustment and levy sources are available	<ul style="list-style-type: none"> LT11 was not issued on any modules 	Issue the LT11 per IRM 5.19.4.3.1, Pre-levy Requirements - E2 Processing.
Balance due remains on the account after adjustment and levy sources are available	<ul style="list-style-type: none"> LT11 was issued on all or some modules 	<ul style="list-style-type: none"> Modules needing CDP Notification, issue LT11. Modules that met CDP Notification, determine if Third Party Contact is met. If not, issue LT40. . <p>Note: Modules that meet TPC can be excluded from the letter. Refer to IRM 5.19.4.3.1(8), Pre-Levy Requirements - E2 Processing.</p> <ul style="list-style-type: none"> CDP and Third Party Contact are met, issue the levy as appropriate. Refer to IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing)

IF	AND	THEN
Balance due remains on the account after adjustment and levy sources are available	<ul style="list-style-type: none"> CDP Notification met on all modules 	<ul style="list-style-type: none"> Determine if Third Party Contact Notification is met. If not met, issue LT40. Refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures. Note: Modules that meet TPC can be excluded from the letter. Refer to IRM 5.19.4.3.1(8), Pre-Levy Requirements - E2 Processing. If Third Party Contact is met, issue the levy as appropriate. Refer to IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing).
Balance due for all modules below deferral	Levy sources are exhausted.	Reassign case TOC0 immediately followed by action history NC09 on ACSWeb. Note: Use NC19 for LLC-SMO IRM 5.16.1.2.6, Tolerance
Balance due remains on account after adjustment,	<ul style="list-style-type: none"> Levy sources are exhausted New telephone number is available. 	Enter history code TOCN,,OC2TP.
Balance due remains on the account after adjustment	<ul style="list-style-type: none"> No new telephone numbers Levy sources are not available or have been exhausted 	Enter the following history code as applicable: <ul style="list-style-type: none"> TOI2 for telephone number research TOI4 for locator services research.
TDA is resolved and only TDI modules remains	N/A	Enter History Code TOI5

5.19.5.7.1.2
(06-20-2016)

Processing Payment Tracers, Credit Transfers, and Pending Adjustment or Offsets Without a TC 470 Posted

- (1) Use the IF/Then chart below to process Payment Tracers, Credit Transfers, and Pending Adjustment or Offsets without a TC 470 posted (The maximum follow up time is 10 days to input the necessary action).

IF	THEN
Action will close case (Status 12)	Input OADT, for 25 days for the action to post.

IF	THEN
Action will not close case	Follow IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring, to move cases to the appropriate inventory.

5.19.5.7.1.3
(01-27-2021)
**Processing CAWR
Assessment Cases**

- (1) A CAWR assessment case is identified by a "CAWR" alert posted to ACS/ ACSWeb. The alert remains on the database even after the CAWR issue is resolved.
- (2) To identify if the CAWR case is completed, review IDRS for a TC 290 \$.00 or TC 291 is posted to the affected modules.
- (3) After review is completed, use the IF/Then chart below to take the appropriate actions:

IF	THEN
TC 290 .00 or TC 291 is posted to affected modules	Take the next appropriate action to resume compliance monitoring. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring.
TC 290 .00 or TC 291 is not posted to affected modules	Input OADT, for 90 days for actions to post.

- (4) Additional CAWR information is available on the *SBSE Doc Matching Website*.

5.19.5.7.1.4
(01-27-2021)
**Processing cases with
Open Control Bases on
TXMODA**

- (1) Use CC TXMODA to determine if there are open controls on IDRS. Follow IRM 21.5.2.3, Adjustment Guidelines – Research.
- (2) When the open control is on a non-ACS module continue to pursue collections if the open control will have no impact on the ACS modules. Example: If the open control is on a status 12 module for a credit balance and the credit will not full pay the ACS liabilities.
- (3) **ALWAYS** contact employee with an open control base prior to taking any action on a case, except in the following instances:
 - Open control is to one of the AUR system control numbers, XX88002501, XX88002000, XX88005601.
 - HISTORY item but NO OPEN control.
 - Control in "B" or "M" monitoring status.
 - Control nullified unpostable with category code NLUN.

Note: For accounts where the only open control base is the result of a nullified unpostable, category code NLUN, close the control base and work the case.

- Control is to an external clerical unit (frequently distinguished by zeros in the last five digits of the employee number).

(4) Continue processing these cases. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring.

(5) Use *Form 4442 Referral Fax Numbers* located on SERP Who/Where to route FORM 4442 to the employee for case update.

Note: Do not initiate Form 4442 if the processing time for the issue/request has not expired.

(6) Update AMS comments with actions taken on open control base as follows:

- a. Enter history code OADT,30, with the literal addressing area the F4442 was sent: EXAMS, ASFR, COIC or CAWR. i.e. OADT,30, EXAMS.
- b. If the follow-up date expires and the case still has an open control assignment, attempt telephone follow up with the controlling employee prior to sending another Form 4442.

5.19.5.7.1.5
(01-27-2021)
**Processing Certain
6020(b) Cases**

(1) Take the following actions for 6020(b) cases, with an assessment, and the taxpayer responded they were not liable without providing a signed copy of the return:

- a. Set initial follow up for 60 days.
- b. Update case for another 30 days if no indication adjustment was input.

Note: See IRM 5.19.22.5.3.4, Exception, BMF Substitute for Return 6020(b) Program Referrals.

5.19.5.7.1.6
(05-02-2016)
**Processing ESTAB,
Records of Account or
Similar Account
Document Requests**

(1) Take the following actions when a request for ESTAB, record of account or similar document requests are made:

- a. Set a follow up for 25 days. (This is the maximum time frame allowed)

Exception: Requests for audit reports that have shipped to federal records could take up to 60 days to receive as indicated in IRM 21.5.10.4.4, Requests for Copies of Audit Reports. Set follow up for 60 days for these cases only.

- b. Reassign case to the appropriate function after follow up has expired. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring.

5.19.5.7.1.7
(09-12-2014)
**Processing Cases with
open Exam TC 420 (-L
Freeze)**

(1) Research Audit Information Management System (AIMS) using CC AMDIS to identify the Exam status code.

(2) Follow Exhibit 21.5.10-1, AIMS STATUS CODE GUIDE for Field Exam cases and Exhibit 21.5.10-2, AIMS STATUS CODE GUIDE for Campus Exam cases to take the next collection action or make the appropriate referral.

(3) Set a follow up date that corresponds to the status and issue of the open Exam based on the exhibits.

Example: Case in (Field) AIMS status code 51 less than 30 days, set follow up to allow 60 days from date of status.

5.19.5.7.1.8
(03-09-2018)

**Processing Claims on
MFT 43 ESRP Accounts
with a posted TC 971 CC
013 (- A Freeze)**

- (1) Take the following actions on MFT 43 ESRP cases where a Form 843 was submitted and TC 971 CC 013 (-A Freeze) posted to request abatement of the penalty.
 - a. Set an initial follow-up for 60 days for case resolution with input of action history "TOR1,60,ESRP". If case is already in R1 use "OADT,60,ESRP"
 - b. If suspense period has expired with no action taken, request an update by preparing Form 4442 to the TCO group via global mailbox: *SBSE ESRP Issues. For routing purpose, include the first two digits of the assessment DLN in the body of the e-mail.
 - c. Update the follow-up for 30 days with input of "OADT,30,4442".
 - d. If suspense period has expired and action was completed, take the next appropriate action.

Example: If Form 843 was denied continue to next collection action, if approved an abatement should have been posted to the account to reverse the assessment.

5.19.5.7.2
(04-27-2021)

**R2 - Taxpayer Advocate
Service/Congressional**

- (1) R2 Inventory maintains Taxpayer Advocate Service (TAS) and Congressional cases in status 22. Use the If/And/Then chart below to take the next appropriate action on the case:

If ...	And ...	Then ...
TAS case which can't be resolved, or steps taken to resolve within 24 hours	Immediate action is necessary	<ul style="list-style-type: none"> a. initiate TAS case in accordance with IRM 13.1.7.2, TAS Case Criteria. b. Reassign case to R2 with a next day follow-up Exception: If case is assigned to SCP then reassign case to S7 to remove the SCP assignment. c. Coordinate with manager for assignment, follow-up, and disposition of TAS case in accordance with IRM 13.1.19.5, Operations Assistance Request (OAR)
TAS case which can't be resolved, or steps taken to resolve within 24 hours	Immediate action is not necessary	<ul style="list-style-type: none"> a. Initiate TAS case in accordance with IRM 13.1.7.2, TAS Case Criteria. b. Reassign case to R2 with a 30 day follow-up and refer case as directed locally. Exception: If case is assigned to SCP then reassign case to S7 to remove the SCP assignment. c. Coordinate with manager for assignment, follow-up, and disposition of TAS cases in accordance with IRM 13.1.19.5, Operations Assistance Request (OAR)

If ...	And ...	Then ...
R2 follow up expired on TAS case,	Review of IDRS shows TAS control base is open	<ol style="list-style-type: none"> Use the TAS Campus Directory to contact assigned TAS office to request case status If TAS requests an additional follow-up extend the follow-up date by the number of days requested by TAS Secure TAS employee's name and telephone number. Input history code OAD-T,XX,TASHLD indicating the number of days requested to extend the hold Document the ACS case with pertinent information obtained from the TAS employee.
R2 follow up expired	Review of IDRS shows open TAS control base	<ol style="list-style-type: none"> Contact assigned TAS office assigned and request case status. Check the TAS Campus Directory. If no response from TAS, add another 14 days and make another attempt to contact TAS to request the status of the case. Leave the case in R2. If there is no response from TAS after the 14 days have expired, elevate the issue to the ACS Support TAS Manager who will contact the TAS caseworker's manager for resolution, OADT the case for an additional 7 days. If no response is received from the TAS caseworker's manager after 7 days have expired, move the account out of R2 into the next appropriate function for ACS processing. Ensure all actions taken on the account are documented clearly on AMS.

If ...	And ...	Then ...
If the R2 follow up has expired check IDRS for a control base established by a TAS office	If the control base is closed or if there is no control base established by TAS,	Move the account out of R2 into the next appropriate functions for ACS processing. Note: FERDI cases must be moved to F1.
If the taxpayer specifically requests TAS assistance,	Case is assigned to ACS	<ol style="list-style-type: none"> Refer case to the Local Taxpayer Advocate (LTA) office for review. The LTA or his/her designee will determine if the case meets TAS case criteria or if routine assistance from the Operating Division or Functional Unit will resolve the taxpayer's concern.

- (2) The TAS office will work account related IRS Legislative Affairs Congressional cases; the Local Taxpayer Advocate is responsible for contacting the ACS Support Liaison for updating ACS (Status 22) accounts.
 - a. All Congressional inquiries received in an Operating Division or Functional Unit will be forwarded to the Local Taxpayer Advocate for control and assignment.
 - b. IRS Legislative Affairs will refer account-related Congressional's to the appropriate Taxpayer Advocate Service Office.
 - c. Congressional correspondence is controlled and worked in the TAS office. The TAS office will contact the ACS Support Liaison to request suspension of collection actions, i.e., release of Federal Tax Levy. The ACS Support Liaison will move the account to R2 (or S7 if the request was received as an OAR and/or SCP account) and document ACS comments. Once the Congressional is closed, the TAS office should contact the ACS Support Liaison with the closing actions taken on the Congressional case. The ACS Support Liaison will document ACS with information secured from the TAS office. If the ACS follow-up date has expired, the ACS Support employee will contact the TAS employee for a status update and take the next appropriate action, i.e. move the accounts out of R2 (or S7 if an OAR and/or SCP account) into the next appropriate function for ACS processing.
- (3) If the follow-up date has expired with no response from TAS, add another 7 days and make another attempt to contact TAS to request the status of the case. If there is no response from TAS after 7 days expire, elevate the issue to the ACS Support TAS Manager who will contact the TAS caseworker's manager. Ensure all actions taken on the account are documented clearly on AMS.

5.19.5.7.3
(03-09-2018)
**R3 - Fraud Referral,
Criminal Investigation
and Tax Court Cases
Overview**

- (1) Cases in R3 houses accounts referred for Fraud or petition for Tax Court.

5.19.5.7.3.1
(11-23-2020)
**R3 - Roles and
Responsibilities -
Collection
Representative or Tax
Examiner**

- (1) Potential indicator of fraud is identified through regular case processing. See IRM 25.1.11.4, Developing Potential Fraud Cases, and IRM 25.1.11-1, Fraud Indicator Check Sheet, for examples of indicators of fraud.
- (2) Ensure that the case is complete and properly documented see IRM 25.1.11.5, Interviewing The Taxpayer, and IRM 25.1.11.6, Case Documentation. Date stamp copies of documents received from taxpayers but otherwise do not write on the documents. The history sheet should include:
- All case actions
 - All documents received
 - All contacts written and oral, including all third party contacts
- Note:** If you receive an original return, make a copy to include with the case documentation. Input a TC 599 using FRM49 and forward the original return to the appropriate Submission Processing location.
- (3) Discuss the potential indicators of fraud with the Team Leader or lead. If the Team Leader or lead agrees that potential fraud exists, initiate a discussion with your Collection Functional Fraud Coordinator (CFFC) per IRM 25.1.11.7, Discussion with the Collection Functional Fraud Coordinator. If the Team Leader or lead does not concur that possible Fraud exists, continue normal case processing.
- (4) Upon concurrence of the fraud development case by the CFFC, reassign case TOR3,60, Fraud and gather information prescribed in IRM 25.1.11.8, Potential Fraud Investigation and IRM 25.1.11.9, Case Evidence.
- (5) Suspend any attempts to resolve the case. If taxpayer initiates an installment on a potential fraud case, advise the taxpayer the case is subject to review and to make voluntary payments in the interim.
- (6) Prepare the case to be evaluated for further development of a potential fraud as outlined in IRM 25.1.11.10, Preparation of Case for Potential Fraud Evaluation.
- (7) Retain cases in R3 until the potential fraud development case is approved for transfer to Collection or Exam for further development. The R3 inventory will be controlled by the Fraud Coordinators. If case remains in R3 Inventory past 60 days, Collection Functional Fraud Coordinator is required to contact the Campus Fraud Coordinator to determine why the case has not been TSIGN to field.

5.19.5.7.3.2
(10-28-2021)
**R3 - Roles and
Responsibilities - Fraud
Coordinators**

- (1) The Collection Functional Fraud Coordinator will evaluate the case. Once the Fraud Referral Summary Check Sheet IRM 25.1.11-2 is forwarded to the Col-lection Functional Fraud Coordinator, the coordinator will assume responsibility of the account until a disposition is determined . The following actions will be taken on the case:

Note: Case reviews by the Collection Functional Fraud Coordinator, and the Fraud Enforcement Advisor (FEA) should be completed within 21 days of receipts.

IF	THEN
The Collection Functional Fraud Coordinator concurs that possible Fraud exist	<div>a. Annotate approval on Fraud Referral Summary Check Sheet.</div> <div>b. The CFFCs will review the case and consult with the FEA, as appropriate, to determine whether the case should be investigated further for potential fraud.</div> <div>d. The CFFC sends the data template via encrypted email to *Collection Campus Fraud Reporting.</div> <div>e. Complete the Form 11661-A and forward case file to the FEA .</div> <div>f. The Fraud Enforcement Advi-sor (FEA) will evaluate the case for further development of the potential fraud.</div>
The Collection Functional Fraud Coordinator does not concur that possible Fraud exits	<div>a. Annotate the Fraud Referral Summary Check Sheet and specify the reason for the declination.</div> <div>b. Return case to Team Leader or Lead for normal case pro-cessing.</div>

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IF	THEN
The FEA concurs that possible Fraud exists	<p>a. For transfer to Field Collection following the procedures in IRM 25.1.11.13, Transfer to Field Collection.</p> <p>b. If it is determined the case should go to Examination for assertion of the civil penalty the TDA will remain in R3. For a TDI the coordinator will input the TC 595 cc32 on IDRS, OADT,21,TC 595, follow procedures in IRM 25.1.11.16, Transfer to SBSE Campus Exam.</p>
The Field FEA does not concur that possible Fraud exists	<p>a. Advise the Collection Functional Fraud Coordinator to annotate on Form 11661-A and provide the reasons for declination.</p> <p>b. Advise the Collection Functional Fraud Coordinator to return case to Team Leader or lead for normal case processing and assignment to the appropriate inventory.</p>

5.19.5.7.3.3
(03-09-2018)
**Criminal Investigation
(CI) Code**

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Caution: *Do not attempt enforcement actions on any proposed deficiency that is before CI.*

5.19.5.7.3.4
(11-23-2020)
Tax Court

- (1) Account may be issued to ACS even though the taxpayer has filed a timely Tax Court petition.
- (2) If a taxpayer states a redetermination of a deficiency is still before Tax Court for consideration, secure the following information:
 - a. Name, address, and telephone number of taxpayer's representative
 - b. Docket number
 - c. Tax years involved
 - d. TIN, if not the same as on ACS.

- (3) Contact responsible *CASE ROUTING INTO APPEALS* office and determine if assessment was made prematurely. Document all pertinent information in Comments.
- (4) If Appeals determines assessment is premature, take the following actions:
 - a. Input TC 470,cc90, using IDRS CC REQ77
 - b. Document AMS that Appeals determines assessment is premature and it will be adjusted.
 - c. Use the If then chart below to take the next action:

IF	THEN
Case is open in ACS	Input history code to ACS: TOC0,21,ADJST. Note: This allows time for the case to fall off ACS.
Case is not open in ACS	Input STAUP 22 06 on IDRS

Appeals is responsible for abating premature assessment.

- (5) If assessment is correct, pursue collection on correct assessment only.

Caution: *Do not attempt enforcement actions on any proposed deficiency that is before Tax Court.*

- (6) BMF accounts with a TC 520cc084 do not go into ST72 when the taxpayer files an Appeal and may remain in Court for some time. Input History Code TOR3,365,cc84.

Caution: This parameter should only be used for accounts meeting these criteria.

- (7) When working R4 inventory and there is a TC 520cc72 or 74 with no TC 521, allow an additional 60-day follow-up on the account.

5.19.5.7.4 (05-02-2016) **R4 - Insolvency and Issues**

- (1) This section provides instructions on R4 function.

5.19.5.7.4.1 (11-23-2020) **Bankruptcy**

- (1) R4 receives cases where it appears that the taxpayer is in bankruptcy. This information may come from the taxpayer or from a third party.
- (2) Ensure that all pertinent information was secured as outlined in IRM 5.19.1.5.2, Insolvency Issues and is entered in comments.
- (3) Refer all requests for Post-Petition Installment Agreements or extensions to pay to Centralized Insolvency Operation (CIO) as follows:
 - a. Contact CIO using the link below based on state/jurisdiction of the bankruptcy

- b. Secure fax/e-fax number from CIO contact and fax any relevant documents, ex: Form 9465
- c. Maintain case in the R4 and input history code OADT,60,TOCIO.

Note: CIO telephone and fax numbers for internal use can be found on SERP under *the Who/Where tab*. If the taxpayer wishes to contact the CIO directly, the toll-free number for CIO is 1-800-973-0424.

- (4) Contact the Insolvency Unit and provide facts of case. They will advise whether collection action should continue or be suspended.
- (5) If a taxpayer filed Chapter 13, and the module has a TC520cc84 per IRM 5.17.11.2(3), Purpose of Chapter 13 Cases, extend the parameter for 999 days.

5.19.5.7.4.2
(09-24-2021)
Decedent

- (1) R4 receives cases where it appears that the taxpayer is deceased. When working calls or correspondence take the following actions:
 - a. Refer to IRM 5.19.1.5.3, Deceased Taxpayer for TDA cases.
 - b. Refer to IRM 5.19.2.6.4.6.6, IMF Response Taxpayer Deceased for TDI cases.
- (2) When working R4 inventory take the following guidelines beginning in IRM 5.19.5.7.4.2.1, Initial Inventory Processing of Decedent Cases.
- (3) When working a decedent account and there is a Power of Attorney on the CAF database, verify if the authorization is still valid. If the authorization was signed prior to the taxpayer's date of death then the authorization is null and void. For joint accounts, verify the surviving spouse has an authorization on file. ,

5.19.5.7.4.2.1
(09-24-2021)
**Initial Inventory
Processing of Decedent
Cases**

- (1) Use the If/Then chart below, in the order listed, to take initial actions on the account:

IF	THEN
IDTHF Alert is on account and account contains TC 971/524	No special actions are required continue case processing
IDTHF Alert is on account that contains TC other than TC 971/524	See IRM 5.19.5.5.2 , Identity Theft Alert (IDTHF) and ACS Case Processing for additional information.

IF	THEN
	<p>Follow guidelines in IRM 5.19.4.5, Notice of Federal Tax Lien Determination and Filing Criteria to make the NFTL Determination.</p> <p>Note: If research determines a NFTL should be filed. Input TOC0 if your grade level is below the Delegation Order 5-4 for filing NFTL. Management will input FM10 and return the case back TOR4.</p> <p>Reminder: File additional NFTL on subsequent assessments if proper notification is documented on the account. (EX: Notice CP504, Letter LT39). Neither a fiduciary's name nor address is to appear on the NFTL. See IRM 5.19.1.5.3, Deceased Taxpayers.</p> <p>Reminder: If a fiduciary's address was added update AMS comments to include the address of real property owned by the decedent prior to death or their last known address if they owned no property. Document that the NFTL should not be filed using the address on the account and enter FM10 twice to request the NFTL.</p>
Account contains an Open Audit (TC 420/424 or –L Freeze)	Maintain case in R4 and suspend case with input of history code OADT,90,AUDT until audit is completed.

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IF	THEN

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- (2) Determine type of case (TDA/TDI/COMBO) including whether a TDA is a single or joint filer. Use IRM 5.19.5.7.4.2.2, Streamline Decedent Processing to process TDA single filer cases. For all other case types, proceed to the next paragraph, (3)
- (3) For TDA Joint, TDI or Combo Cases:
- If information per IRM 5.19.1.5.3(5), Deceased Taxpayers in paragraphs (2), (3), and (4) is not available on the account, follow guidelines in IRM 5.19.1.5.3, Deceased Taxpayers paragraph to secure the information and update AMS history.
 - For ACS accounts, Issue LP60 instead of IDRS 2268C letter if not previously issued. If information is based on Form 1041, overlay the name line of the ACS LP60 to include "Estate Of." If information is not based on Form 1041 overlay name line to add (Deceased) after the deceased taxpayer's name. Add the care of or fiduciary name to the second line of the LP60 and overlay the address as applicable. If no fiduciary name is available then input "Deceased" in the second line
 - If the information is available and AMS was updated then take the following actions:

Type of Accounts	IRM Section
Process TDA/COMBO joint filer cases, or those with a surviving liable party using:	IRM 5.19.1.5.3.1, Deceased Taxpayers - Balance Due Actions.
Process TDA BMF sole proprietorship and BMF partnership accounts using:	IRM 5.19.1.5.3.1, Deceased Taxpayers - Balance Due Actions.
Process TDI standalone cases using:	IRM 5.19.2.6.4.6.6, IMF Response Taxpayer Deceased begin with paragraph 5.
Process BMF TDI, Response Taxpayer Deceased for Sole proprietor businesses, and husband and wife partnerships using:	IRM 5.19.22.5.3.1.2.1, BMF Response Taxpayer Deceased.

- For COMBO cases use TDA/TDI guidelines to address each module in the case as appropriate. When reassigning the TDI modules of a

COMBO case to the queue per IRM 5.19.2.6.4.6.6, IMF Response Taxpayer Deceased ensure all TDA closure are posted prior to input of the TFQU action on ACS.

5.19.5.7.4.2.2
(06-23-2022)

Streamline Decedent Processing

- (1) Obtain the date of death from CC INOLES and verify a TC 540 was input. If not, input following the procedures in IRM 5.19.1.5.3.1(7), Deceased Taxpayers - Balance Due Actions.
- (2) Issue levies or LT11 if required for a module(s) following guidelines in IRM 5.19.4.3, Levy Information and IRM 5.19.5.13.1, Third Party Contact Notification Procedures. Maintain case in R4, by reassigning back TOR4,47,LEVY (levy issued) or TOR4,53,Levy (LT11 issued) after systemic assignment TOE3 or TOE5. Once levy sources are exhausted, follow the paragraph below.

Note: The Service cannot levy on property **in control** of the probate court. If there is an open probate, follow the procedure per the IRM 5.19.1.5.3(4), Deceased Taxpayers.

- (3) Take the following actions when **more than** 5 years has passed **since the**

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- Update account entity as directed in IRM 5.19.1.5.3.2, Deceased Taxpayers - Entity Changes.

Note: To avoid changing the taxpayer name control when changing entities to add DECD, please ensure you include the appropriate brackets as outlined in IRM 3.13.5.120.9(6), Inputting Name Changes for Deceased Taxpayers.

- Input NC08 on ACS or TC 530 cc 08 on IDRS using CC *REQ77/CC FRM77* on each module with a balance due. (Online input should only be done if modules are not on ACS).
- Input history code "TOC0,21,CNC"
- Document AMS.

- (4) Additional research is required to secure real property and other asset, decedent and/or probate information when:

- more than 5 years has passed since the date of death and AAB (CC
- **or**, when the date of death is within 5 years regardless of dollar amount.

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- (5) Take the following actions, in the order listed to secure real property and other asset, decedent and/or probate information. Stop when information is secured. Example: if all information is secured in (a) then you do not need to go on to (b), (c), (d).

- a. Research internal sources including CC *IRPTR* and CC *RTVUE* in the year prior to, year of, and years following death to identify potential real property and or other assets.

Note: Mortgage interest and/or real estate taxes paid indicate the decedent owned real property. Rental income indicates a Form 1041 may need to be filed. If filed, review for levy sources and assets. See IRM 5.5.2.11, Reporting Estate Income.

- b. Secure a Custom Comprehensive People Search report (Accurint) from the current Locator Service vendor, if available. This report provides the date and county of death, as well as real property and other asset and locator information.
- c. If a phone number is available, call the fiduciary to obtain real property and other asset, decedent and/or probate information. Make up to two attempts at telephone contact before proceeding.
- d. When the date of death is **within 5 years**, issue ACS LP60 letter, if not previously issued. If information is based on Form 1041, overlay the name line of the ACS LP60 to include "Estate Of". If information is not based on Form 1041, overlay name line to add (Deceased) after the deceased taxpayer's name. Add the care of or fiduciary name to the second line of the LP60 and overlay the address as applicable. If no fiduciary name is available then put "Deceased" in the second line.

(6) Use the chart below to take the next action:

Note: If an LP60 was issued then take the next action after the follow up date has expired.

IF	AND	THEN
If the AAB (CC SUMRY) due is	Research indicates the Deceased potentially owned real property	<ul style="list-style-type: none"> a. Ensure NFTL was filed for the real property owned. Review AMS history for special lien filing instructions. If necessary, file an NFTL using guidelines in IRM 5.19.4.5.3.1, Before Filing A NFTL's and IRM 5.19.4.5.3.2, Filing Criteria. b. Input history code NC08 for ACS modules and TC 530 cc 08 using CC REQ77 /CC FRM77 on each module with a balance due that are non-ACS modules c. Input ACS history code ACS: "TOC0, 21, CNC." d. Document AMS

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IF	AND	THEN
If the AAB (CC SUMRY) due is	<ul style="list-style-type: none"> Attempts at contact unsuccessful No indication of open probate No indication deceased owned real property. 	<p>a. Update the account entity as directed in IRM 5.19.1.5.3.2, Deceased Taxpayers - Entity Changes.</p> <p>Note: To avoid changing the taxpayer name control when changing entities to add DECD, please ensure you include the appropriate brackets as outlined in IRM 3.13.5.120.9(6), Inputting Name Changes for Deceased Taxpayers.</p> <p>b. Input history code NC08 for ACS modules and TC 530 cc 08 using CC REQ77 /CC FRM77 on each module with a balance due that are non-ACS modules.</p> <p>c. Input ACS history code ACS: "TOC0, 21, CNC".</p> <p>d. Document AMS.</p>
If the AAB (CC SUMRY) due is	Research indicates the Deceased potentially owned real property	<p>a. Ensure NFTL has been filed for the real property owned. Review AMS history for special lien filing instructions. If necessary, file an NFTL using IRM 5.19.4.5.3.1, Before Filing A NFTL's and IRM 5.19.4.5.3.2, Filing Criteria guidelines.</p> <p>b. Check all modules for imminent CSED. If any CSED will expire in 8 months or less, transfer TOI7,05,TFQU</p> <p>c. If all CSEDs are greater than 8 months, transfer case TOI7,05,TFRO</p> <p>d. Document AMS</p>

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IF	AND	THEN
If the AAB (CC SUMRY) due is	There is an indication of an open probate	<ol style="list-style-type: none"> a. Ensure NFTL has been filed for the real property owned. Review AMS history for special lien filing instructions. If necessary, file a NFTL using guidelines in IRM 5.19.4.5.3.1, Before Filing a NFTL and IRM 5.19.4.5.3.2, Filing Criteria b. Send LT16 c. Prepare Form 4442 , Inquiry Referral, with attachments and or documents then fax or mail to the appropriate <i>Advisory Unit</i>. d. Input history code OADT,90,4442ADV. e. Reissue 4442 if no response after 90 days and case remains in R4, re-input history code f. Document AMS

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IF	AND	THEN
If the AAB (CC SUMRY) due is	<ul style="list-style-type: none"> Attempts at contact are unsuccessful, There is no indication of open probate. Form 1041 reviewed for levy sources. Levy sources have been exhausted and There is no indication that the deceased owned real property 	<p>a. Make a NFTL using guidelines in IRM 5.19.4.5, Notice of Federal Tax Lien Determinations and Filing Criteria.</p> <p>b. Update the account entity as directed in IRM 5.19.1.5.3.2, Deceased Taxpayers - Entity Changes.</p> <p>Note: To avoid changing the taxpayer name control when changing entities to add DECD, please ensure you include the appropriate brackets as outlined in IRM 3.13.5.120.9(6), Inputting Name Changes for Deceased Taxpayers.</p> <p>c. Request managerial approval to close case 530/08 with input of ACS history codes "TOC0,05,NC08"</p> <p>d. Document AMS, including lien filing determination results, per guidelines in IRM 5.19.4.6, Procedures for Filing NFTL.</p> <p>e. Managers will confirm actions and if appropriate approve the closure by inputting "NC08, 53APP" on ACS.</p>

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5.19.5.7.4.3
(05-02-2016)

Processing OIC Cases

- (1) Accounts containing a posted TC 480 with a –Y freeze on IDRS are considered open OIC cases. Process open OIC cases using the If/Then chart below:

IF	THEN
All Modules are in Status 71	<p>Input History Code OADT,60,PNOIC</p> <p>Note: Allows time for case to fall out of ACS Inventory.</p>

IF	THEN
One or more of the Modules are in Status 22	<ol style="list-style-type: none"> 1. Follow guidelines in IRM 5.19.17.3.1 to prepare and forward Form 4442 Inquiry Referral to the appropriate COIC site. See <i>OIC Accepted Offers</i> 2. Input history code OADT,30,OIC to allow COIC time to process the Form 4442. 3. If modules are still in Status 22 after the follow up date initiate a new Form 4442 as there are no internal contact numbers COIC.

(2) Accounts containing a TC 480 without a –Y freeze on IDRS are considered closed OIC cases. Review modules for one of the following transactions posted after the TC 480 to identify the type of OIC closure

- TC 481- Offer Rejected
- TC 482 - Offer Returned/Withdrawn
- TC 483 - TC480 posted in error
- TC 781 - Defaulted Offer (TC 780/TC 781)
- TC 788 - Fully satisfied offer (TC 780/TC 788)

(3) Process closed OIC cases using the IF/AND/THEN chart below:

IF	AND	THEN
TC 481, TC 482, TC 483 or TC 781 is posted after the TC 480	All modules are in Status 22	<p>Resume enforcement action as appropriate, which could include manual issuance of levies or LT11 but maintain case R4 inventory.</p> <p>Note: TC 480 indicator does not allow for systemic levy processing, manual issuance is required.</p>

IF	AND	THEN
TC 481, TC 482 or TC 483 is posted after the TC 480	All modules are not in Status 22	<ol style="list-style-type: none"> 1. Prepare a Form 4442 Inquiry Referral. Provide the taxpayer's name, phone number, Social Security Number and COIC site. Input history code OADT,60,PNOIC to allow for status 22 to post. See <i>OIC Accepted Offers</i> 2. When all mods are in ST22, resume enforcement action as appropriate, which could include manual issuance of levies or LT11. Use the appropriate guidelines such as IRM 5.19.4.3.11, Typing Manual Levies for manual levy instructions. <p>Note: TC 480 indicator does not allow for systemic levy processing, manual issuance is required.</p>
TC 483 is posted after the TC 480	New TC 480 is pending on the account	<p>Input history code OADT,60,PNDOIC</p> <p>Note: Allows time for TC 480 and – Y freeze to post. Case should fall off ACS Inventory</p>
TC 781 is posted after the TC 480 (and TC 780)	All modules are not in Status 22	<ol style="list-style-type: none"> 1. Prepare a Form 4442 Inquiry Referral and fax to the appropriate MOIC site using <i>Campus Compliance Locations for Monitoring of Accepted Offers</i>. 2. Request MOIC input the appropriate transactions to default the offer. 3. Input history code OADT,60,PNOIC to allow for status 22 post 4. When all mods are in ST22, resume enforcement action as appropriate, which could include manual issuance of levies or LT11. Use the appropriate guidelines such as IRM 5.19.4.3.11, Typing Manual Levies for manual levy instructions. <p>Note: TC 480 indicator does not allow for systemic levy processing, manual issuance is required.</p>

IF	AND	THEN
TC 788 is posted after the TC 480 (and TC 780)	All modules are not in Status 12	<p>a. Input history code OADT,60,OIC Note: Allows time for module balances to zero out and close to status 12. Case should fall off ACS Inventory.</p> <p>b. If after 60 days the account is not closed, contact <i>MOIC using the Offer in Compromise (OIC) Campus Compliance Locations for the Monitoring of Accepted Offers.</i></p> <p>c. Request MOIC input the appropriate transactions to expedite case closure.</p>

5.19.5.7.4.4
(06-13-2019)
**APO/FPO Address
Cases**

- (1) New cases with an APO/FPO address are systemically moved to the R4 function unit when there is no phone number or address available.
- (2) Research cases using IRM 5.19.10.7.2.2, Combat Zone Research, to identify if the case is in an active combat zone that requires collection suspension.
- (3) Use the If/Then chart below to determine the next action:

If	Then
Case is in active Combat Zone	<ol style="list-style-type: none"> 1. Suspend case in R4 inventory until suspense period has expired. 2. Input history code OADT,60,CMBTZNE initially, then update suspension as needed. 3. Once suspense period expires use IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring to resume collection.
Case is not in active Combat Zone	Follow guidelines in IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring to resume collection.

5.19.5.7.5
(09-16-2022)
**R5 - Agreement Issues
and Accelerated
Accounts**

- (1) R5 inventory maintains cases accelerated on IDRS to ACS with a TSIGN of 0120 or 0110 or are manually reassigned to R5 function unit to follow up with the taxpayer.
- (2) Use the If/And/Then chart below to process cases accelerated to R5 function unit.

If Case is...	And ...	Then ...
Terminated Continuous Wage Levy (CTLV)	<ul style="list-style-type: none"> • There is additional delinquencies • a new debit (TC290/300) to an existing module • levy payments still being received , or	Refer to IRM 5.19.5.7.5.2, Processing Terminal Continuous Wage Levies in R5.
Terminated CTLV	Levy payments are not being received	Resume routine collection action. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring
Rejected Installment Agreement (IA)	60 day suspension expired without evidence of appeal	Resume routine collection action. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring

If Case is...	And ...	Then ...
A response to a taxpayer phone call or when responding to correspondence	Employee does not have the expertise or authority to resolve the case.	<p>Use the appropriate link below to proceed after the follow up date expired</p> <ul style="list-style-type: none"> • IRM 5.19.1.6.4 (10), Installment Agreements (IAs) • IRM 5.19.1.6.4.13, DDIA • IRM 5.19.1.6.4.14, Form2159, Payroll Deduction Agreement • IRM 5.19.1.6.4.2.1, Lump Sum Payment for IBTF Express Only • IRM 5.19.1.6.4.21, VLSP • IRM 5.19.13, Campus Procedures for Securing Financial Information • IRM 5.19.18.5.10.1.1, Pending Installment Agreement (IA) Follow-up

Note: After the completion of R5 procedures on the accelerated case, change TSIGN from 0120 to 0000 per IRM 5.19.1.6.4.12, Input of IA, to allow ACS processing.

- (3) Use the If/And/Then chart below when researching IDRS to identify the category involved.

If case is a...	And ...	Then ...
Rejected previous CTLV	there is an additional delinquency or debit to an existing module	Refer to IRM 5.19.5.7.5.2, Processing Terminated Continuous Wage Levies in R5
Defaulted CTLV	TP is no longer employed or is laid off indefinitely	Resume routine collection actions. See IRM 5.19.5.7.9 , Actions to Resume Compliance Monitoring
Rejected IA	60 day suspension expired without evidence of appeal	Resume routing collection actions. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring

- (4) Use the If/And/Then chart below to process cases assigned to R5 to follow up with the taxpayer.

Note: Research IDRS to ensure TC971 ac043 appear on all balance due modules included in the pending installment agreement. If the code is missing, use the case history date when the account met pending installment agreement criteria and enter TC971 ac043.

If ...	And ...	Then ...
TP agreed to submit Collection Information Statement (CIS) and/or substantiation for CIS	No Response from Taxpayer	Forward case to an Independent Reviewer following guidelines in IRM 5.19.1.6.4.10 ,Proposal to Reject IA to Independent Review
TP agreed to submit completed signed Form 433D to qualify for over \$25,000 streamlined installment agreement criteria	No Response from Taxpayer	Establish IA based on guidelines in IRM 5.19.1.6.4, Installment Agreements (IAs)

If ...	And ...	Then ...
TP agreed to make an initial voluntary payment to reduce the aggregate assessed balance due to meet stream-lined or SIA criteria.	Payment posts by promised date	Set up the SIA as noted in prior AMS comments
TP agreed to make an initial voluntary payment to reduce the aggregate assessed balance due to meet stream-lined or SIA criteria.	Payment does not post by promised date	Forward case to an Independent Reviewer following guidelines in IRM 5.19.1.6.4.10 ,Proposal to Reject IA to Independent Review
Case was reassigned from the D1 category on the SCCB Action List,	ACS Support transcribed information to AMS comments or notes about the taxpayer's request.	Review comments and take the next appropriate action
Case reassigned and IDRS shows a TC 971, 043 indicating a pending IA	Pending IA criteria per IRM 5.19.1.6.4.7 is met	<p>Note: If a letter was previously sent, such as 484C or 2272C, do not send another letter. Proceed with Independent Review.</p> <ul style="list-style-type: none"> • Issue LT19 when the total balance due is \$50,000 or less • Issue LT24 when the total balance due is greater than \$50,000 • Issue LT24 when there is one or more modules with restricted interest • Input OADT,25 for the follow-up of the letter in R5

If ...	And ...	Then ...
Case reassigned and the only information you have is TC971, 043 on IDRS indicating a pending IA	Pending IA criteria per IRM 5.19.1.6.4.7 is not met and the TC971, 043 is within 26 cycles	<ul style="list-style-type: none"> Reverse the TC971, 043 with a TC972, 043 using the date of the original TC971, 043 (Refer to IRM 5.19.1.6.4.7, Pending IA Criteria). Issue LT19 when the total balance is \$50,000 or less. Issue LT16 when the total balance is greater than \$50,000 Input history code TOE2,25 if levy sources and no final notice; TOE3,25 if levy sources and has a primary final notice; TOI4,25 if no levy sources.
LT19 or LT24 issued	No Response from TP after the follow up date expired	Forward case to an Independent Reviewer following guidelines in IRM 5.19.1.6.4.10 ,Proposal to Reject IA to Independent Review

5.19.5.7.5.1
(06-20-2016)

**Analyze Taxpayer Ability
to Pay and Payment
Methods**

- (1) See IRM 5.19.1.6, Methods of Payment.

5.19.5.7.5.2
(10-28-2021)

**Processing Terminated
Continuous Wage Levies
in R5**

- (1) When new module(s) results in debit(s) to the account, CSCO will default the continuous levy installment agreement and input a STAUP 2200 and ASGNI/ ASGNB 0120 and the account will come into ACS in the R5 function unit:
- Check IDRS CC IAGRE for the agreement locator number(ALN) XX08

- b. Check AMS comments for defaulted due to new debit, new module, insufficient payment(s) or
 - c. Check IDRS for modules that were not included with the original levy.
 - d. Clear ASGNI/ASGNB 0120 by inputting a new ASGNI/ASGNB 0000
- (2) Use the IF/And/Then chart below to take the next appropriate action on CTLV cases terminated because of an additional delinquency or debit to an existing module:

If	And	Then
Levy payments are not being received	A new module and/or new debit (TC290/300) on the account and needs a LT11	<ul style="list-style-type: none"> a. Issue an LT11 if a valid levy source is available, b. Go to the ACSWeb Module page to identify the modules that should be included in the LT11. c. To remove modules, select each module, uncheck the "Include" box, and update the page. d. Repeat this for each module that should not be part of the LT11 letter. e. Document AMS Comments what module(s) are on the LT11 f. Check Third Party Contact date on modules with an LT11. If the third party contact date is not met, issue LT40 on those modules. Refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures Note: Modules that meet TPC can be excluded from the letter. Refer to IRM 5.19.4.3.1(8), Pre-Levy Requirements - E2 Processing. g. Reassign case to E3 h. If no valid levy source is available issue an LT16. Reassign to I4 i. Request ACS archives and review ACSWeb comments if you do not know the identity of the wage levy source. You can use the Remittance Transaction Research (RTR) System, if you or your lead have access to pull up an image of the check.

If	And	Then
Levy payments are being received	A new module(s) and/or new debit (TC290/300) on the account and needs a LT11	<ul style="list-style-type: none"> Issue LT11 on the new module(s) or the new debit module(s). Check third party contact dates met on modules without the new debit. Refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures <ul style="list-style-type: none"> Reassign case to E4
There is no taxpayer response by the follow-up date,	Levy payments are being received	Review IRM 5.19.4.4.6, Continuous Wage Levies -E7 Payment Processing to see if the case qualifies for IDRS monitoring as a CTLV
It qualifies as a continuous wage levy, (CTLV)	Levy source is available	<p>a. Ensure third party contact date is met. Refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures.</p> <p>Note: CDP notification must be met on all modules and do not have a subsequent assessment.</p> <p>b. Issue a new levy to the same source for the new entity balance.</p> <p>c. Re-establish continuous wage levy on IDRS.</p>
It does not qualify as a CTLV	Other levy sources are not available, or levy payments have been small or irregular.	See IRM5.19.4.4.8, Next Action after a Levy Response to determine the next actions

- 5.19.5.7.6
(05-02-2016)
R6 - Independent Review
- (1) Refer to procedures in IRM 5.19.1.6.4.10.1, Independent Reviewer Responsibility.
 - (2) This function unit houses the Callsite accounts.
- 5.19.5.7.7
(10-28-2021)
R8 - Cases Returned from the Field Queue Systemically or Manually
- (1) Accounts are systemically returned from the queue (ST24) to the R8 function when a new module reaches ST22 on IDRS.
 - (2) Cases are manually returned from the queue (ST24) to the R8 function after input of IDRS CC STAUP 2200 with TSign 0602 or 0604 for the following:

- a. TSIGN 0602: Cases returned for further contact due to unresolved taxpayer issues.
- b. TSIGN 0604: Cases returned to ACS from Appeals.

Note: For other cases, determine why the case was returned from the queue (ST24) by reviewing comments and notes documented in ACSWeb and AMS. Also, review CC: ENMOD for any history, TSIGN for the Collection Assignment Code (0602 or 0604) and TXMODA for any open or closed control bases.

- (3) TSIGN 0604 is used by CDP caseworkers to bring accounts back to ACS when a CDP case is returned from Appeals. They monitor the case in accordance with IRM 5.19.8.4.14, Working Cases Back From Appeals. Cases can be identified on IDRS by a TC 521, STAUP 2200 and an IDRS control base with 'BKEND' as the activity.

Note: Extend follow-up 14 days to allow time for the CDP caseworker to update the account. If the case reappears in R8 after the follow-up extension, contact the ACS CDP COORDINATORS to request that they access this account to resume call site processing.

- (4) Systemic processing was implemented to automatically move returned cases to the appropriate function and if applicable issue the appropriate letter; however, there are instances where this does not occur. Take the following actions when the case does not move systemically:
 - a. Change the CLC code from "06XX" to "0000" by using CC: ASGNI/B. Refer to the Document 6209 for the appropriate TDA/TDI Assignment Codes.
 - b. Move cases to the appropriate function and set the correct follow up date if the taxpayer promised to take an action to resolve the case, (e.g.; file delinquent returns, and provide financial information) and the deadline plus the appropriate follow-up has not elapsed.
 - c. For all other cases, determine whether the case is TDI, TDA or combo case, if levy sources or phone numbers are available and if contact has been made in the last 12 months. Then identify the appropriate table (as follows) to use to take the next action.

- (5) Use the following table to take the next action for TDI cases:

IF	THEN
There is a phone number available	Enter history code TOCN to move case to the contact function.
There is no phone number available	Enter history code TOI2 so locator research can be performed.

- (6) Use the following table for TDA/Combo cases to take the next action, if levy source(s) are available:

Note: If there are some modules that meet TPC, they can be excluded from the letter. Refer to IRM 5.19.4.3.1(8), Pre-Levy Requirements - E2 Processing.

IF	AND	THEN
A date does not appear on all modules in the PRI FNL NOT field.	The modules may be included in a levy	Follow pre-levy requirement procedures in IRM 5.19.4.3.1, Pre-levy Requirements - E2 Processing.
A date appears on all modules in the PRI FNL NOT field.	Third party contact dates have been met.	Follow levy procedures in IRM 5.19.4.3.4, Levy Determination.
A date appears on all modules in the PRI FNL NOT field on the module screen	Third party contact dates have not been met.	a. Enter history code TOE3 b. Issue an LT40

(7) If there are no levy sources, and there is a telephone number available, and contact has not been made within the past 12 months, enter history code TOCN,,OC2TP or valid POA. Do not routinely return these cases to queue without fully analyzing to determine next action.

(8) Use the following table for TDA/Combo cases if no levy source(s) or telephone number(s) are available, or contact has not been made within the last 12 months:

IF	AND	THEN
The aggregate balance including	No open return delinquency	a. Update AMS comments b. Enter history codes TOC0 and NC09
The aggregate balance including an open return delinquency	I2 and/or I4 has not been completed in the past 12 months	Enter history code TOI4 if I2 done. Otherwise enter history code TOI2

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IF	AND	THEN	
<p>There is undeliverable mail and the balance is:</p> <p>a. over deferral criteria per IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees or</p> <p>b. over deferral criteria but the aggregate assessed is less</p> <p>c. BMF Non-Trust Fund or the aggregate assessed balance is less than</p> <p>Fund with or without an open return delinquency</p>	<p>I2 and I4 has been completed in the past 12 months and case can be closed UTL per IRM 5.19.5.8.2.5, Closing the Case.</p>	<p>a. Make NFTL determination if aggregate assessed balance specified in IRM 5.19.4.5.1 Notice of Federal Tax Lien Filing Determinations,</p> <p>b. Follow IRM 5.19.4.6.1, How to File NFTL for procedures for lien filing.</p> <p>c. i) Input TC 593cc32 on the open Return Delinquencies using CC: FRM 49</p> <p>d. If aggregate assessed</p> <p>for Unable To Locate Determination</p> <p>e. If aggregate assessed</p> <p>Follow IRM 5.19.5.8.2.5, for Unable to Locate Determination</p> <p>f. Update narrative on AMS.</p>	<p>#</p> <p>#</p> <p>#</p> <p>#</p>
<p>There is no undeliverable mail</p>	<p>the aggregate balance is:</p> <p>a. over deferral criteria per IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees or</p> <p>b. over deferral criteria but the aggregate assessed balance</p> <p>and BMF Non-Trust Funds or</p> <p>c. the aggregate balance is</p> <p>trust funds with or without an open return delinquency.</p>	<p>a. Make NFTL determination if aggregate assessed balance specified in IRM 5.19.4.5.2, Notice of Federal Tax Lien Filing Determinations</p> <p>b. Follow IRM 5.19.4.6.1, How to File NFTL for procedures for lien filing.</p> <p>c. If aggregate assessed balance is less than</p> <p>5.19.5.8.2.5, for Contact To Locate Determination</p> <p>d. If aggregate assessed</p> <p>Follow IRM 5.19.5.8.2.5, for Unable To Contact Determination</p> <p>e. Close return delinquency, per IRM 5.19.5.8.3.5, I5-Closing the Case. If open return delinquency cannot be closed, then close entire case to the queue. Enter TFQU,AOTO7000 or TOI7,TFQU.</p> <p>f. Update comments</p>	<p>#</p> <p>#</p> <p>#</p> <p>#</p>

IF	AND	THEN
Account does not meet UTL or UTC criteria and does not meet bypass criteria per Exhibit 5.19.5-7, Field Queue Bypass Criteria.	I2 and I4 has been completed in the past 12 months	Enter history code TFQU,,AOTO7000 or TOI7,,TFQU.
Account exceeds ACS Dollar Criteria	Account meets field queue bypass criteria per Exhibit 5.19.5-7, Field Queue Bypass Criteria.	Enter history code TOI7,,TFRO.

5.19.5.7.8 (05-02-2016) (1) International cases with phone numbers requiring manual outcalls.

R9 - International Outcalls

5.19.5.7.9 (10-28-2021) (1) Use the below table for the next appropriate action when directed from other sections of this IRM:

Actions to Resume Compliance Monitoring

IF	AND	THEN
Balance due of all accounts is below tolerance.	Case is in ST22	Reassign case TOC0 immediately followed by action history NC09 on ACSWeb. NOTE: Use NC19 for LLC-SMO as per IRM 5.16.1.2.5, Tolerance.
Requested action was not taken	Taxpayer's issue was not resolved.	Attempt to resolve taxpayer's issue (i.e., locate payment/credit, input adjustment, etc.).
Balance due remains on account after adjustment and levy sources are available	<ul style="list-style-type: none"> LT11 was not issued on any module(s) 	Issue the LT11 per IRM 5.19.4.3.1, Pre-levy Requirements.

IF	AND	THEN
Balance due remains on the account after adjustment and levy sources are available	<ul style="list-style-type: none"> LT11 was issued on all or some modules 	<ul style="list-style-type: none"> Modules needing CDP Notification, issue LT11 CDP Notification is met, but Third Party Contact is not met, issue LT40 <p>Note: Modules that meet TPC can be excluded from the letter. Refer to IRM 5.19.4.3.1(8), Pre-Levy Requirements - E2 Processing.</p> <ul style="list-style-type: none"> CDP and Third Party Contact are met, issue the levy as appropriate. Refer to IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing)
Balance due of all accounts are below deferral	Levy sources are exhausted	<p>Reassign case TOC0 immediately followed by action history NC09 on ACSWeb.</p> <p>Note: Use NC19 For LLC-SMO as per IRM 5.16.1.2.5 , Tolerance</p>
Balance due remains on account after adjustment,	<ul style="list-style-type: none"> Levy sources are exhausted New telephone number is available 	Enter history code TOCN,,OC2TP.
Balance due remains on the account after adjustment	<ul style="list-style-type: none"> No new telephone numbers Levy sources not available or have been exhausted 	<p>Enter the following history code as applicable:</p> <ul style="list-style-type: none"> TOI2 for telephone number research TOI4 for locator services research.
TDA is resolved and only TDI modules remain	TDI research is needed	Reassign case TOI5.

5.19.5.8
(11-23-2020)

**Procedures for
Investigation Inventory**

- (1) This section provides procedures for the Investigation function.
- (2) This section has suggested unit designations for locator activities. The locator starting point must be I2. This is because ACS systemically assigns some new work to that unit, and it helps in efforts to standardize work among sites.
- (3) Refer to IRM 5.19.5.5.1, Affordable Care Act (ACA) Shared Responsibility Payment (SRP) and ACS Case Processing first if the account contains a MFT 35, MFT 65 or both Shared Responsibility Payment module(s), prior to pro-

ceeding with the Investigation procedures.

- (4) Refer to IRM 5.19.5.5.2, Identity Theft Alert (IDTHF) and ACS Case Processing for cases in the Investigation functions with an IDTHF Alert before taking any case action.

5.19.5.8.1
(01-27-2021)
**I2 - Attempts to Locate
Taxpayer - Overview**

- (1) Locator research is performed in I2 when a taxpayer's address and phone number information may no longer be valid.
- (2) Call site should look for indications in comments that ADR research has begun or has been completed. Their processing steps and time frames are in IRM 5.19.16.3.4, Address Research (ADR) Processing.
 - a. Determine whether to wait for ADR or proceed with call site locator research. The issues are the time frames (up to 60 days), the case priority, and the availability of other locator sources, including levy sources that we could call or write.
 - b. If ADR has been completed, the Comments field may show up to two addresses where ADR issued an R-U-There letter but received no response. Beside the addresses, comments should show their sources:
 - IDS CB = Trans Union Credit Bureau
 - IDS CBRS = Currency and Banking Retrieval System (BMF only)
 - IDS UFA = Unverified Forwarding Address
 - IDS IRMF = Information Return Master File
 - IDS ADR = No Alternative Addresses Found
- (3) Prior Predictive Dialer Outcall Attempts made. For additional information see IRM 5.19.5.6.1, Predictive Dialer Procedures.
 - Predictive Dialer Outcall results will be found in ACS on ACSWeb.
- (4) The amount of I2 research required is dependent upon the dollar amount and local availability of locator sources.
- (5) Cases in I2 may be worked via the I2 list or through next-case processing. The I2 lists shows cases with current or expired follow-up dates and is arranged in priority order and by ZIP code within priority. The List contains TIN, name and address of taxpayer, balance due amount, undeliverable mail indicator or IR issuance code if present, selection code on IMF return delinquencies, and secondary TINs and pre-labeled area that may be filled-in with results of research efforts.
 - Research all cases on list and perform all terminal work
 - Complete lists weekly
 - List may be modified based on local work flow and locator sources, so what is referred to as the I2 List might be several lists, each structured to facilitate local research.
- (6) When all required I2 work is completed input appropriate history code with parameter I2DONE. Document AMS with any pertinent information found.

5.19.5.8.1.1
(12-12-2022)
I2 - Limited Processing

- (1) I2 research is not required for TDA cases with balances below tolerance level or met deferral level where all levy sources have been exhausted. See IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees .

- Reassign case TOC0 (ACS Call Site), TOS0 (SBSE ACS Support) and input history code NC09.

Note: Follow IRM 5.16.1.2.5, Tolerance accounts below tolerance that are assessed under an LLC EIN, but owed by SMO.

- (2) If IDRS CC TXMOD, CC ENMOD, AMS comments show recent activity, (i.e., payment or pending RD closing code) indicating the taxpayer is attempting to resolve their account, take the next appropriate action.

Example: If there is an open TAS control (category section on TXMOD shows TAS), reassign to S7. All other open controls reassign to R1 except category code NLUN. If the open control is to one of the AUR system control numbers: XX88002501, XX88002000, XX88005601, no contact is necessary continue processing the case. For accounts where the only open control base is the result of a nullified unpostable, category code NLUN, close the control base and work the case.

- (3) The following Return Delinquencies (RD) can be closed without conducting locator Research:

- a. If the tax year of the return meets the criteria for Little or No Tax Due in IRM 5.19.2.6.4.6.3.2, IMF Little or No Tax Due, or IRM 5.19.22.5.3.1.1.4, BMF Little or No Tax Due, close with RD90,027.

Note: Policy Statement P-5-133 provides that enforcement of filing requirements for delinquent returns will normally not extend beyond six years.

- b. If research shows a return was previously filed, See IRM 5.19.2.6.4.6.10, IMF Response Taxpayer Previously Filed Return or IRM 5.19.22.5.3, BMF Return Delinquency Responses and Inquiries.
- c. Resolve any credits on the modules being closed per IRM 5.19.2.6.7, Credit Balance Overview for IMF and IRM 5.19.22.5.6, BMF Credit Balance Overview for BMF accounts.

- (4) If there is a balance due, usable levy source(s), and the PRI FNL NOT for all modules is blank, issue an LT11. If there is a balance due, usable levy source(s) and at least one module has a final notice, see IRM 5.19.4.3.1, Pre-levy Requirements - E2 Processing for additional procedures.
- (5) If a decedent indicator is present or research determines the taxpayer is deceased send the account TOR4,,DECD.
- (6) I2 research is not required for cases with issuance code IR, which is in Alert section of ACSWeb on the case overview screen, where a previous TC 530 was within the last 12 months.
 - a. If the previous TC 530 is more than 12 months old or the closing code was 39 continue with I2 research.
 - b. If there are no usable levy source(s), check IDRS to identify the previous TC 530 closing code was either 03 or 12 follow case closure procedures in IRM 5.19.5.8.2.5, I4 - Closing the Case.
- (7) If there is an unused phone number transfer case TOCN.

- (8) If account meets IRC 6020b criteria, check CC BMFOL or ACS Module screen on BMF TDIs for the last period satisfied (LPS) information. Follow the chart below for next appropriate action:

IF	AND	THEN
UD Mail	Meets 6020b criteria	Proceed to IRM 5.19.5.8.1.3, I2 - ACSWeb, CFOL and IDRS Research.
No UD Mail Note: Do not refer for 6020b processing if there is a TDA; instead continue with research.	The account does not have Employment Codes F, G or T and has a module with MFT 01, 10, 11 or 14 within last three years and LPS/LRA or credit balance with same MFT of delinquent modules	Reassign TOI7,,AOTO8600. Issue LT18 if one has not been sent.

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- (9) If account did not meet limited case processing criteria proceed to IRM 5.19.5.8.1.2, I2 - Routine Processing

5.19.5.8.1.2
(12-12-2022)

I2 - Routine Processing

- (1) Conduct case analysis to determine if or which locator actions are necessary. Locator research is not required for:
- Cases with issuance code IR where a previous TC 530 was within the last 12 months. If previous TC 530 is over 12 months or the closing code was a 39, continue with research.
- (2) If IDTHF alert is present on ACS, see IRM 5.19.5.5.2, Identity Theft Alert (IDTHF) and ACS Case Processing.
- (3) In addition to the following the below procedures, accounts containing IMF TDI(s) with selection code 88 require the issuance of the 2269c letter to the address of record. See IRM 5.19.2.6.4.6.15, IMF Response Select Codes 88, Mortgage Interest and 89, High Mortgage Interest for the exact verbiage to use.

IF	And	THEN
Entity address change cycle is more current than date of the most recent LT letter	LT letter has not been sent	TDA/COMBO Modules <ul style="list-style-type: none"> • Issue a LT16 letter to the entity address, case remains in I2. TDI Only Modules <ul style="list-style-type: none"> • Issue LT26 on IMF, LT18 on BMF meeting 6020(b) criteria or LT16 on BMF not meeting 6020(b) criteria.
Entity address change cycle is more current than date of the most recent LT letter	LT letter has been sent	<ul style="list-style-type: none"> • Proceed to CFOL research in IRM 5.19.5.8.1.3, ACSWeb, CFOL and IDRS Research.
Spousal Data Screen on ACS shows a separate address for the secondary spouse	OL letter was not sent	<ul style="list-style-type: none"> • Issue an OL16 letter to the secondary taxpayer's address, case remains in I2.
Spousal Data Screen on ACS shows a separate address for the secondary spouse	OL letter was sent	<ul style="list-style-type: none"> • Proceed to CFOL research in IRM 5.19.5.8.1.3, ACSWeb, CFOL and IDRS Research

Reminder: Do not overlay a domestic address with a foreign address or vice versa, instead issue Correspondence Letter 2475C and select paragraph F.

- (4) If none of the above conditions exist, proceed to ACSWeb, CFOL and IDRS research in IRM 5.19.5.8.1.3, ACSWeb, CFOL and IDRS Research.

5.19.5.8.1.3
(12-12-2022)

**I2 - ACSWeb, CFOL and
IDRS Research**

- (1) The purpose of CFOL command code research is to locate new address (es), and telephone numbers from IRP data or other information posted on CFOL since the taxpayer last filed. Do not repeat CFOL research if it has been done in the last 12 months. Check all cross-reference information for possible updated information.
- (2) Command codes to be researched are:
 - a. CC TRDBV - for current address and/or phone numbers load new information into AMS comments and follow procedures below.
 - b. CC IRPTR(O) - if the on-file date is more recent than the entity address, follow procedures below.
 - c. CC INOLES - provide physical address and, when applicable, cross reference TIN's.
 - d. CC BMFOLE - Provides cross reference TIN's for General Partnerships and Single Member Owner LLC's.
- (3) Research ACSWeb comments for unused information supplied by a 3rd Party, documented by Support (Levy Response Screen) and compare it with info found to determine which is the most recent:
 - PHT (potential home)
 - PWT (potential work)
 - PCT (potential cell)
 - PADDR (potential address) and
 - PEMP (potential employer)
- (4) Take the following actions once ACSWeb and CFOL/IDRS research is completed.
- (5) If no new information found, review ACSWeb for a "UD" mail indicator. If stand-alone TDI, follow chart below:

IF	THEN
UD Mail	Input TC593 CC 32. Reassign TOC0,21,593CC32 (ACS Call Site),

- (6) Follow procedures in chart below for all other accounts if no "UD" indicator:

IF	THEN
Entity is Single Member Owner LLC (LLC-SMO Entity)	See 5.16.1.2.5, Tolerance.

IF	THEN
New phone number and address found	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field Note: If more than one number is found, enter additional numbers in AMS narrative. Enter new address in AMS narrative. Reassign TOCN,,C-FOLDONE Issue OL16 on TDA/Combo modules. TDI only modules: Issue OL26 on IMF, OL18 on BMF meeting 6020(b) criteria or OL16 on BMF not meeting 6020(b) modules.
New address found but no new phone number	<ul style="list-style-type: none"> Stand-alone TDI(s) Only Enter new address in AMS narrative. Reassign TOI5,,CFOLDONE. Issue OL26 on IMF, OL18 on BMF meeting 6020(b) criteria or OL16 on BMF not meeting 6020(b) criteria. All Others: Issue OL16 and conduct Accurant research per IRM 5.19.5.8.1.4, Accurant Research to locate potential phone number.
New phone number found but no new address	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field Note: If more than one number is found, enter additional numbers in AMS narrative Reassign TOCN,,C-FOLDONE.
No new phone number or new address found	Conduct Accurant research per IRM 5.19.5.8.1.4 Accurant Research to locate potential phone number and address.

Reminder: Do not overlay a domestic address with a foreign address or vice versa, instead issue Correspondex Letter 2475C and select paragraph F.

5.19.5.8.1.4
(12-12-2022)
I2 - Accurint Research

- (1) Research Accurint for new taxpayer address and phone number if it has not been completed in the last -12 months. If Accurint has been completed, for BMF cases proceed to IRM 5.19.5.8.2.4, I4 - Neighbor Research - (BMF Only). For IMF cases, proceed to IRM 5.19.5.8.2.5, I4 - Closing the Case.
- (2) Document in AMS - Accurint done.
- (3) Take the next appropriate action in chart below:

IF	THEN
New phone number and address found	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field. Note: If more than one number is found, enter additional numbers in AMS narrative Enter new address in AMS comments. Reassign TOCN,,I2DONE. Issue OL16 on TDA/ Combo modules. TDI only modules: Issue OL26 on IMF, OL18 on BMF meeting 6020(b) criteria or OL16 on BMF not meeting 6020(b) criteria, to newest potential address.
No new phone number but new address found	<p>TDA/COMBO Modules</p> <ul style="list-style-type: none"> Enter new address in AMS comments. Reassign TOI4,,I2DONE, Issue OL16 to newest potential address. TDI ONLY Enter new address in AMS comments. Reassign TOI5,,I2DONE, Issue OL26 for IMF, OL18 on BMF meeting 6020(b) criteria, or OL16 on BMF not meeting 6020(b) criteria, to newest potential address.

IF	THEN
New phone number found only	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field. Note: If more than one number is found, enter additional numbers in AMS narrative Reassign TOCN,,I2DONE.
No new phone number or new address found	<p>BMF TDA Cases</p> <ul style="list-style-type: none"> Proceed to IRM 5.19.5.8.2.4, I4 - Neighbor Research - (BMF Only). <p>IMF TDA Cases</p> <ul style="list-style-type: none"> Proceed to IRM 5.19.5.8.2.5, I4 - Closing the Case. BMF TDI's (Only) <ul style="list-style-type: none"> IRM 5.19.5.8.2.4, I5 - Neighbor Research - (BMF Only) IMF TDI's (Only) <ul style="list-style-type: none"> IRM 5.19.5.8.3.5, I5 - Closing the Case

Reminder: Do not overlay a domestic address with a foreign address or vice versa, instead issue Correspondence Letter 2475C and select paragraph F. Send the letter without a TIN (input * in the TIN field).

5.19.5.8.2
(05-02-2016)
**I4 - Final Attempts to
Locate Taxpayers or
Assets - Overview**

- (1) I4 inventory consists of balance due or combo cases which may require further locator research or perfection of the levy source address. If there is a stand-alone TDI account only, reassign case TOI5.
- (2) Accounts are assigned to I4 with the following history codes:
 - a. TOI4,,POTCLSR (Systemically reassigned from E5 when there are no levy sources available for systemic levy issuance).
 - b. TOI4,,SYSLIEN (Systemically reassigned from E9 when a systemic FM10 has generated).
 - c. TOI4,,PREDDIALR (Systemically reassigned from CN through the Predictive Dialer Upload Program, after out call attempts are made and an action history code shows I2 done).
 - d. TOI4,,I2DONE or TOI4,,CFOLDONE (Manually reassigned from other inventories for follow up action on attempts to locate the taxpayer).
 - e. TOI4,,LOCDONE cases systemically reassigned through GII Locator Process. GII performs all required research on IMF accounts (Accurant, TRDBV and IRPTR) and sends all overlay letters to possible addresses. Regarding BMF cases, GII will only perform IRPTR and INOLES and send overlay letters. The literal "MANLACC" is used when GII Accurant cannot be completed and must be performed manually.

5.19.5.8.2.1
(06-23-2022)

I4 - Routine Processing

- (1) In some cases, particularly on cases systemically moved to I4, required I2 actions may not have been taken or required. Conduct case analysis by reviewing AMS narrative and history codes to determine if or which locator actions are necessary.
- a. Locator research is not required for TDA cases with balances below tolerance level or for cases below deferral level where all levy sources have been exhausted. See IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees.
- Note:** Follow IRM 5.16.1.2.5, Tolerance accounts below tolerance that are assessed under an LLC EIN, but owed by SMO.
- b. Combo (Mix Modules) Return Delinquencies (RD) in cases with TDA module balances below tolerance or with TDA module balances below deferral where all levy sources have been exhausted, can be closed without conducting locator research: Follow procedures in IRM 5.19.5.8.3.1, I5 - Routine Processing.

IF	THEN
All TDI modules can be closed Little or No Tax Due	<p>a. Close them on ACS with input of RD90,,027 or manually input TC590cc027 on IDRS using CC FRM49 to all TDI modules</p> <p>b. Reassign case with input of ACS history code "TOC0,,NC09"</p> <p>c. Input NC09 on ACS</p>
If all TDI modules on ACS cannot be closed Little or No Tax Due	Do not close them until locator options are exhausted. Proceed to IRM 5.19.5.8.2.1, I4 - Routine Processing.

Note: Credit Balance(s) must be thoroughly researched and addressed to determine the correct disposition. It is also required to research all credits before closing the module with a transaction code (TC) 590, 591 or 593. See IRM 5.19.2.6.7, Credit Overview Balance.

- (2) Cases may be reported currently not collectible with an Unable to Contact closing code (NC12) even though there was taxpayer contact at some time. For example, the taxpayer promises to call back, and then doesn't call back. If enforcement and locator options are exhausted, this may be closed as unable to contact if there has been one additional contact attempt after the broken promise within the last six months. An example of an attempt could be an LT16 or a systemic LT39 or a call where we left a message to call back. Document AMS with contact attempts.
- (3) If IDTHF alert is present on ACS, see IRM 5.19.5.5.2, Identity Theft Alert (IDTHF) and ACS Case Processing.
- (4) If TXMOD, ENMOD, AMS comments show recent activity indicating the taxpayer is attempting to resolve the account, take the next appropriate action. Examples: If there is an open TAS control (category section on TXMOD shows

TAS) reassign to S7. All other open controls reassign to R1 with an initial 60-day parameter, except category code NLUN. If the open control is to one of the AUR system control numbers, XX88002501, XX88002000, XX88005601, no contact is necessary, continue processing the case. For accounts where the only open control base is the result of a nullified unpostable, category code NLUN, close the control base and work the case. If two or more wage levy payments (designated payment code "05,18 or 19") have been received in the last 90 days and no other usable levy sources remain, reassign TOE7 for possible continuous wage levy.

- (5) If a decedent indicator is present or research determines the taxpayer is deceased send the account TOR4,,DECD. If accounts have already had R4 processing continue I4 processing.

Note: Only if the account is IMF, BMF sole proprietorship, and BMF partnership accounts per IRM 5.19.1.5.3(1), Deceased Taxpayers.

- (6) If there is a balance due and usable levy source(s), follow the chart below:

If	And	Then
PRI FNL NOT is blank for all TDA modules	usable levy sources	Issue LT11
Some TDA modules have PRI FNL NOT and some are blank	usable levy sources	<ul style="list-style-type: none"> Issue LT11 on the modules with the blank PRI FNL NOT Issue LT40 on the modules with a PRI FNL NOT if TPC not met <p>Note: Refer to IRM 5.19.4.3.1, Pre-Levy Requirements - E2 Processing and IRM 5.19.5.13.1, Third Party Contact Notification Procedures</p> <p>T</p>

If	And	Then
All TDA modules has a PRI FNL NOT	usable levy sources	<ul style="list-style-type: none"> If TPC not met, issue LT40. Refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures If TPC met, issue the levy. Refer to IRM 5.19.4.3.4, Levy Determination - (E3-E4 Processing)

(7) Locator research is not required for cases with issuance code IR, which is located in the Alert section of ACSWeb on the case overview screen: where a previous TC 530 was within the last 12 months. If the previous TC 530 is more than 12 months old or the closing code is 39, continue with I4 research.

(8) If there is an unused phone number, transfer the case TOCN.

(9) The GII Locator assigned the case to I4 systemically. These cases can be identified by history code TOI4,,LOCDONE for ACS Callsite.

- On IMF TDA cases, after all required research (Accurant, TRDBV, INOLES and IRPTR) has been completed and overlay letters sent to possible addresses. After ensuring all leads are exhausted, proceed to IRM 5.19.5.8.2.5, I4 -Closing the Case.

Note: Accurant research is only usable for a case closure determination for 12 months after the research is completed.

- On BMF TDA cases, required INOLES and IRPTR research has been completed and overlay letters sent to possible addresses. Complete BMFOLE and TRDBV research if not completed through GII. After ensuring all leads are exhausted, proceed to IRM 5.19.5.8.2.3, I4 - Accurant Research manual procedures.

(10) If all required I2 research was done, (ACS history shows I2DONE):

- For BMF cases proceed to IRM 5.19.5.8.2.3, I4 - Accurant Research.
- For IMF cases proceed to IRM 5.19.5.8.2.5, I4 - Closing the Case.

Note: Accounts containing IMF TDI's with selection code 88 require the issuance of the 2269c letter. Ensure the letter was sent. If not, IRM 5.19.2.6.4.6.15, IMF Response Select Codes 88, Mortgage Interest and 89, High Mortgage Interest for the exact verbiage to use and issue the letter.

(11) Conduct routine processing by following the procedures in chart below:

IF	AND	THEN
No letter has been sent or the entity address change cycle is more current than date of the most recent LT letter	LT letter has not been sent	Issue a LT16 letter to the entity address, case remains in I4.
No letter has been sent or the entity address change cycle is more current than date of the most recent LT letter	LT Letter has been sent	Proceed to CFOL research in IRM 5.19.5.8.2.2, ACS, CFOL and IDRS Research.
Spousal Data Screen on ACS shows a separate address for the secondary spouse	OL letter was not sent	Issue an OL16 letter to the secondary taxpayer's address, case remains in I4.
Spousal Data Screen on ACS shows a separate address for the secondary spouse	OL Letter was sent	Proceed to CFOL research in IRM 5.19.5.8.2.2, ACS, CFOL and IDRS Research.
If none of the above conditions exist	CFOL Research needed	Follow CFOL research in IRM 5.19.5.8.2.2, ACS, CFOL and IDRS Research.

5.19.5.8.2.2
(12-12-2022)
I4 - ACSWeb, CFOL and IDRS Research

- (1) The purpose of CFOL command code research is to locate new addresses and telephone numbers from IRP data or other information posted on CFOL since the taxpayer last filed. Do not report CFOL research if it has been done in the last **12** months. Check all cross-reference information for possible updated information.
- (2) CFOL command codes are:
 - a. CC TRDBV - for current address and/or phone numbers and load new information into AMS comments and follow procedures below.
 - b. CC IRPTRO - if the on-file date is more recent than the entity address, follow procedures below.
 - c. CC INOLES - provides physical address and, when applicable, cross reference TIN's.
 - d. Check CC: TXMOD for TC 971,068 for UD mail. If the cycle of the TC 971, 068 was input after a new address being updated to CC: ENMOD, proceed with appropriate actions. Review ACSWeb for a "UD" mail indicator.
 - e. CC BMFOLE - Provides cross reference TIN's for General Partnerships and Single Member Owner LLC's.

- (3) Research CFOL for new taxpayer address and phone numbers if it has not been completed in the last 12 months.
- (4) Research ACSWeb comments for unused information supplied by a 3rd Party, documented by Support (Levy Response Screen) and compare it with info found to determine which is the most recent:
 - PHT (potential home)
 - PWT (potential work)
 - PCT (potential cell)
 - PADDR (potential address) and
 - PEMP (potential employer)
- (5) Document in AMS - "CFOL done".
- (6) Take the next appropriate action per the chart below:

Note: If case is Stand-alone TDI transfer TOI5.

IF	THEN
New phone number and address found	<ul style="list-style-type: none"> • Enter new phone number in ACSWeb Phone field Note: If more than one number is found, enter additional numbers in AMS narrative. • Enter new address in AMS narrative. • Reassign TOCN. • Issue OL16 to the newest potential address.
New address found but no new phone number	<ul style="list-style-type: none"> • Enter new address in AMS narrative. • Issue OL16 to the newest potential address. Case remains in I4.
New phone number found but no new address	<ul style="list-style-type: none"> • Enter new phone number in ACSWeb Phone Field. Note: If more than one phone number is found, enter additional phone numbers in AMS narrative • Reassign TOCN.

IF	THEN
No phone number or address found	Follow procedures in IRM 5.19.5.8.2.3, I4 - Accurint Research.

5.19.5.8.2.3
(12-12-2022)

I4 - Accurint Research

- (1) Research Accurint for new taxpayer address and phone number if it has not been completed in the last 12 months. If Accurint has been completed, for BMF cases proceed to IRM 5.19.5.8.2.4, I4 - Neighbor Research - (BMF Only). For IMF Cases, proceed to IRM 5.19.5.8.2.5, I4 - Closing the Case.
- (2) Document in AMS - Accurint done.
- (3) Take the next appropriate action per the chart below:

Note: If case is Stand-alone TDI transfer TOI5.

IF	Then
New phone number and address found	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field. Note: If more than one number is found, enter additional numbers in AMS narrative. Enter new address in AMS narrative. Reassign TOCN. Issue OL16 to the newest potential address.
No new phone number but new address found	<ul style="list-style-type: none"> Enter new address in AMS comments. Input history code OAD-T,,ALSDONE. Case remains in I4. Issue OL16 to newest potential address.
New phone number found only	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field. Note: If more than one number is found, enter additional numbers in AMS narrative. Reassign TOCN.

IF	Then
No New Phone Number or Address	BMF Cases <ul style="list-style-type: none"> • Proceed to IRM 5.19.5.8.2.4, I4 -Neighbor Research - (BMF Only). IMF Cases <ul style="list-style-type: none"> • Proceed to IRM 5.19.5.8.2.5, I4 - Closing the Case.

5.19.5.8.2.4
(10-28-2021)

I4 - Neighbor Research - (BMF Only)

dures.

Note: ACS Letter LT40 should be issued prior to sending third party contact letters. Refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures.

- (2) Conduct neighbor research and follow-up on viable leads for the two closest addresses using Accurint.
- (3) Take the following actions when addresses have been located for neighbors:
 - a. Input the action history literal OADT,,NBRCK.
 - b. Issue LP64s.
 - c. Clearly document results of research.
- (4) If no leads found, input the action history literal OADT,,NBRCKX and proceed to IRM 5.19.5.8.2.5, I4 - Closing the Case for procedures.

5.19.5.8.2.5
(10-28-2021)

I4 - Closing the Case

- (1) After completion of all required I2/I4 processing and no productive leads to locate and/or to contact the taxpayer remains; take the following action(s): ensure that IDRS, CFOL and Accurint research was completed within the last 12 months.
- (2) The account has a FERDI indicator: Follow IRM 5.19.18.5.7, F7 - Locator and Pre-closure Research to reassign case.
- (3) Make a NFTL determination per IRM 5.19.4.5, Notice of Federal Tax Lien Determinations and Filing Criteria.

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Note: If all modules for the account are in ACS (ST22) you must input your closing actions in ACS using the flowchart below:

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Reminder: Accounts closed UTL or UTC on BMF sole proprietorships and partnerships where the owner is identified as the liable taxpayer, are reactivated based on the address and filing information of the sole proprietor and general partner. When one of these BMF accounts is closed as UTL or UTC, a TC 130 with the EIN, BMF name control and CNC closing code must be input on the IMF entity, under the SSN of the individual or partner. The TC 130 for refund offsets and the TC 130 for CNC reactivation are required for every UTL or UTC closure on these BMF cases. See IRM 5.19.1.5.5.1, BMF TC 130 Procedures.

Note: For Combo accounts, complete TDA and TDI case processing prior to final submission to a managerial function.

- (5) For TDA/Combo Modules cases: If the aggregate assessed balance due exceeds closing Unable to Contact or Unable to Locate then take the following actions::

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- a. Follow IRM 5.19.4.5.1, Notice of Federal Tax Lien Filing Determination and if required to file NFTL per IRM 5.19.4.6.1, How To File NFTL.
 - b. If case meets queue bypass criteria per Exhibit 5.19.5-7, reassign case TOC0,,TFRO (ACS Call Site).
 - c. If case does not meet queue bypass criteria, input history code TFQU, AOTO7000 or TOI7,,TFQU. If directed locally not to send cases directly to the queue. See IRM 5.19.5.8.4, I7 - Transfer Actions.
- (6) For Combo accounts: once the balance due portion of the case has been closed. Close the TDI per chart below:
- (7) Credit balances must be addressed whenever return delinquencies are closed with a TC 590, 591, 593, 597 or 598. Refer to IRM 5.19.2.6.7, Credit Balance Overview for credit balance procedures. Follow the applicable chart below to close the Return Delinquency:
- IMF TDI MODULE CLOSINGS

IF	AND	THEN
The account has a FERDI indicator	There is a TDI to close	Follow IRM 5.19.18, Federal Employee/Retiree Delinquency Initiative (FERDI).
UD Mail	There is a TDI to close	<ul style="list-style-type: none"> • Input TC 593 cc32 on IDRS using CC FRM49. • Reassign TOC0,21,RDPND.
No UD Mail	CC: IRPTR shows little or no tax due or case meets P-5-133 criteria	Close per IRM 5.19.2.6.4.6.3.2, IMF Little or No Tax Due.
No UD Mail	CC: IRPTR shows a refund is due	Close per IRM 5.19.2.6.4.6.2, IMF Refund Due.

IF	AND	THEN
No UD Mail	Income is below filing requirement	Close per IRM 5.19.2.6.4.6.1, IMF Response Taxpayer Not Liable (Income Below Filing Requirements).
No UD Mail	Meets ASFR Criteria	Follow IRM 5.19.2.6.4.6.4, IMF Taxpayer Liable. Note: Do not refer for ASFR if a liability was closed as UTL, UTC or TFQU: Enter TOI7,,TFQU.
No UD Mail	All other cases should be closed as Unable to Contact (UTC)	Close per IRM 5.19.2.6.6.1, Unable To Contact.

- BMF TDI MODULES CLOSING

IF	AND	THEN
UD Mail	There is a TDI to close	<ul style="list-style-type: none"> • Input TC 593 cc32 using CC FRM49. • Reassign TOC0,21,RDPND.
No UD Mail Note: Exception: F1065 cannot be closed little or no tax due.	IRM 5.19.22.5.3.1.1.4, BMF Little or No Tax Due.	Reassign TOC0,,59027 (ACS Call Site).
No UD Mail	Meets 6020b criteria as follow: <ul style="list-style-type: none"> • The account does not have Employee code F, G, or T and • Has a module with MFT 01, 10, 11 or 14 within last three years and • LPS/LRA data with same MFT of delinquent 	<ul style="list-style-type: none"> • Reassign TOI7,,AOTO8600. • Issue LT18 if one has not been issued Note: Do not refer for 6020b processing if there is a TDA; instead: Reassign TOI7,,TFQU.
No UD Mail	Employment Code F, G or T exists	<ul style="list-style-type: none"> • Reassign TOC0,,TFRO (ACS Call Site). • Manager inputs TFRO,,AOTO6501 no documents to be associated or TFRO,,AOTO6566 documents to be associated.

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IF	AND	THEN
No UD Mail	Does not meet 6020b criteria and does not have Employment Code F, G or T.	Reassign TOI7,,TFQU.

5.19.5.8.3
(05-02-2016)
**I5 - Final Attempts to
Locate RD Taxpayers -
Overview**

- (1) I5 contains stand-alone return delinquency cases where final attempts are made to locate the taxpayer prior to closing the case. If the account is a TDA or Combo (TDI plus ST22 TDA), reassign TOI4.
- (2) Accounts are assigned to I5 with the following history codes:
 - TOI5,,PREDDIALR (Systemically reassigned from CN through Predictive Dialer Upload Program, after out call attempts are made and an action history code shows I2 done)
 - TOI5,,TDIONLY (Systemically reassigned from E3, E5, E9 after the balance due has been closed and only a return delinquency exists)
 - TOI5,,I2DONE or TOI5,,CFOLDONE (Manually reassigned from other functions after all attempts to locate the taxpayers have been exhausted)
 - TOI5,,LOCDONE (Systemically reassigned through GII Locator Process). GII conducts the required research for IMF accounts (Accurint, TRDBV and IRPTR) and sends all overlay letters to possible addresses. Regarding BMF cases, Accurint, BMFOLE IRPTR and INOLES will be completed. The literal "MANLACC "is used when GII Accurint cannot be completed and must be performed manually.

5.19.5.8.3.1
(12-12-2022)
I5 - Routine Processing

- (1) Return Delinquencies (RD) can be closed without conducting Locator Research:
 - a. If the tax period of the return meets the criteria for Little or No Tax Due following IRM 5.19.2.6.4.6.3.2, IMF Little or No Tax Due or IRM 5.19.22.5.3.1.1.4, BMF Little or No Tax Due, then close the RD(s) with the RD90,027; if the tax year was older than six years or if manager approved the closing.

Note: Policy Statement P-5-133 provides that enforcement should not extend beyond six years.
 - b. If you determine that only a part of the tax modules on ACS web can be closed Little or No Tax Due, reassign account to CO for managerial approval with a next action for unresolved return delinquencies.
 - c. If working Return Delinquency (RD) module and research indicates balance due module(s) was closed under hardship criteria (ST53 cc24-32) within the last 12 months and TP is liable to file the returns, input TC 598cc032.
- (2) If a decedent indicator is present or research determines the taxpayer is deceased, Send the account TOR4,,DECD.
- (3) In some cases, particularly on cases systemically moved to I5, required I2 actions may not have been taken or required. Conduct case analysis by reviewing AMS narrative and history codes to determine if or which locator actions are necessary.

- (4) The GII Locator assigned cases to I5 systemically. These cases can be identified by history code TOI5,,LOCDONE for ACS Callsite.

- On IMF TDI accounts, all required research (Accurint, TRDBV, and IRPTR) has been completed and overlay letters sent to possible addresses. Once all leads are exhausted, proceed to IRM 5.19.5.8.3.5, Closing the Case.

Note: Accurint research is only usable for a case closure determination for 12 months after the research is completed.

Note: On BMF TDI accounts, INOLES and IRPTR research was completed and overlay letters sent to possible addresses. After ensuring all leads are exhausted, proceed to IRM 5.19.5.8.2.3, Accurint Research.

- (5) If IDTHF alert is present on ACS, see IRM 5.19.5.5.2, Identity Theft Alert (IDTHF) and ACS Case Processing.
- (6) If TXMOD, ENMOD, comments show recent activity indicating the taxpayer is attempting to resolve their account, take the next appropriate action. Examples: If there is an open TAS control (category section on TXMOD shows TAS) reassign to S7. All other open controls reassign to R1, except category code NLUN. If the open control is to one of the AUR system control numbers: XX88002501, XX88002000, XX88005601, no contact is necessary continue processing the case. For accounts where the only open control base is the result of nullified unpostable, category code NLUN, close the control base and work the case.
- (7) If there is an unused phone number, transfer case TOCN.
- (8) If all required I2 research was done, (ACS history shows I2DONE):
- For **BMF** cases proceed to IRM 5.19.5.8.3.3, I5 - Accurint Research.
 - For **IMF** cases proceed to IRM 5.19.5.8.3.5, I5 - Closing the Case.
- Note:** Accounts containing IMF TDI(s) with selection code 88 require the issuance of the 2269c letter. Ensure the letter was sent. If not, see IRM 5.19.2.6.4.6.15, IMF Response Select Codes 88, Mortgage Interest and 89, High Mortgage Interest for the exact verbiage to use and issue the letter.
- (9) Conduct routine processing by following the procedures in the chart below:

IF	AND	THEN
No letter has been sent or Entity address change cycle is more current than date of the most recent LT letter	LT letter has not been sent	<ul style="list-style-type: none"> • Issue a LT letter to the entity address. • BMF Cases - Meets 6020(b), issue LT18, all other issue LT16, cases remain in I5. • IMF - LT26 case remains in I5.
No letter has been sent or Entity address change cycle is more current than date of the most recent LT letter	LT letter has been sent	Proceed to CFOL research in IRM 5.19.5.8.3.2, ACSWeb, CFOL and IDRS Research.

- (10) If none of the above conditions exist, proceed to CFOL research in IRM 5.19.5.8.3.2, ACSWeb, CFOL and IDRS Research.

5.19.5.8.3.2
(12-12-2022)

I5 - ACSWeb, CFOL and IDRS Research

- (1) The purpose of CFOL command code research is to locate new addresses and telephone numbers from IRP data or other information posted on CFOL since the taxpayer last filed. Do not repeat CFOL research if it has been done in the last 12 months. Check all cross-reference information for possible updated information.
- (2) CFOL command codes are:
 - a. CC: TRDBV - for current address and/or phone numbers and load new information into comments.
 - b. CC: IRPTRO - if the on-file date is more recent than the entity address, follow procedures in (3) below.
 - c. CC: INOLES - provides physical address.
- (3) Research ACSWeb comments for unused information supplied by a 3rd Party, documented by Support (Levy Response Screen) and compare it with info found to determine which is the most recent:
 - PHT (potential home)
 - PWT (potential work)
 - PCT (potential cell)
 - PADDR (potential address) and
 - PEMP (potential employer).
- (4) Document in AMS - CFOL done.
- (5) If No new information found, review ACSWeb for a "UD" mail indicator If stand alone TDI, follow chart below:

IF	THEN
UD MAIL	Input TC 593cc032 Reassign TOC0,21,RD932,032 .

(6) Take the next appropriate action per the chart below:

IF	THEN
New phone number and address found	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field. Note: If more than one number is found, enter additional numbers in AMS narrative. Enter new address in AMS narrative Reassign TOCN Issue OL26 on IMF, OL18 on BMF meeting 6020(b) criteria, or OL16 BMF not meeting 6020(b), to the newest potential address.
New address found but no new phone number	<ul style="list-style-type: none"> Enter new address in AMS narrative. Issue OL26 on IMF, OL18 on BMF meeting 6020(b) criteria, or OL16 BMF not meeting 6020(b), to the newest potential address, case remains in I5.
New phone number found but no new address	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field. Note: If more than one phone number is found, enter additional phone numbers in AMS narrative. Reassign TOCN.
No phone number or address found	Follow procedures in IRM 5.19.5.8.3.3, I5 - Accurint Research.

5.19.5.8.3.3
(12-12-2022)
I5 - Accurint Research

- (1) Research Accurint for new taxpayer address and phone numbers if it has not been completed in the last 12 months. If Accurint has been completed, for BMF Cases proceed to IRM 5.19.5.8.3.4, I5 - Neighbor Research (BMF Only). For IMF Cases, proceed to IRM 5.19.5.8.3.5, I5 - Closing the Case.
- (2) Document in AMS - Accurint done.
- (3) Take the next appropriate action per the chart below:

IF	THEN
New phone number and address found	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field. Note: If more than one number is found enter additional numbers in AMS narrative Enter new address in AMS narrative. Reassign TOCN. Issue OL26 on IMF, OL18 on BMF meeting 6020(b) criteria, or OL16 BMF not meeting 6020(b), to the newest potential address.
No new phone number but new address found	<ul style="list-style-type: none"> Enter new address in AMS narrative. Input history code OAD-T,,ALSDONE. Issue OL26 on IMF, OL18 on BMF meeting 6020(b) criteria, or OL16 BMF not meeting 6020(b), to the newest potential address, case in remains in I5.
New Phone number found only	<ul style="list-style-type: none"> Enter new phone number in ACSWeb Phone Field. Note: If more than one number is found enter additional numbers in AMS narrative Reassign TOCN.

IF	THEN
No new phone number or new address found	BMF Cases: <ul style="list-style-type: none"> • Proceed to IRM 5.19.5.8.3.4, I5 -Neighbor Research (BMF Only). IMF Cases: <ul style="list-style-type: none"> • Proceed to IRM 5.19.5.8.3.5, I5 - Closing the Case.

5.19.5.8.3.4
(10-28-2021)

**I5 - Neighbor Research
(BMF Only)**

- (1) Conduct neighbor research and follow-up on viable leads for the two closest addresses using Accurant.

Note: ACS Letter LT41 should be issued prior to sending third party contact letters. Refer to IRM 5.19.5.13.1, Third Party Contact Notification Procedures.

- (2) Take the following actions when addresses have been located for neighbors:

- Input the action history literal OADT,,NBRCK.
- Use the two closest addresses - issue LP64s.
- Clearly document results of research.

- (3) If no leads are found, input the action history literal OADT,,NBRCKX and follow procedures in IRM 5.19.5.8.3.5, I5 - Closing the Case.

5.19.5.8.3.5
(10-28-2021)

I5 - Closing the Case

- (1) After all required I2/I5 processing is completed and further efforts to locate and/or to contact the taxpayer are not considered productive, follow the procedures in the applicable IMF/BMF TDI Modules Closing chart below:

Note: Credit balance must be addressed whenever return delinquencies are closed with a TC 590, 591, 593, 597 or 598. Refer IRM 5.19.2.6.7, Credit Balance Overview for IMF cases and IRM 5.19.22.5.6, BMF Credit Balance Overview with credit balance procedures.

- IMF TDI MODULES CLOSING

IF	AND	THEN
If the account has a FERDI indicator	There is a TDI to close	Follow IRM 5.19.18, Federal Employee/Retiree Delinquency Initiative (FERDI).
UD Mail	There is a TDI to close	<ul style="list-style-type: none"> • Input TC 593 cc32 on IDRS using CC FRM49 • Reassign TOC0, 30, RDPND.
No UD Mail	CC: IRPTR shows little or no tax due or case meets P-5-133 criteria	Close per IRM 5.19.2.6.4.6.3.2, IMF - Little or No Tax Due.

IF	AND	THEN
No UD Mail	CC: IRPTR shows a refund is due	Close per IRM 5.19.2.6.4.6.2, IMF Refund Due.
No UD Mail	Income is below filing requirement	Close per IRM 5.19.2.6.4.6.1, IMF Response Taxpayer Not Liability (Income Below Filing Requirements).
No UD Mail	Meets ASFR Criteria	Follow IRM 5.19.2.6.4.4, IMF Automated Substitute for Return Program (ASFR) Referrals.
Does not meet any of the above closing actions	There is a TDI to close	Close per IRM 5.19.2.6.6, Unable To Locate.

- BMF TDI MODULES CLOSINGS

IF	AND	THEN
UD Mail	There is a TDI to close	<ul style="list-style-type: none"> Input TC 593 cc032 using CC FRM49. Reassign TOC0,30,RDPND (ACS Call Site).
No UD Mail Note: Exception F1065 cannot be closed little or no tax due	Little or no tax due per IRM 5.19.22.5.3.1.1.4, BMF Little or No Tax Due criteria	Reassign TOC0,05,590027 (ACS Call Site).
No UD Mail Note: Do not refer for 6020b processing if there is a TDA; instead continue with research.	Meets IRC Section 6020b criteria as follows: The account does not have Employment Code F, G or T and has a module with MFT 01, 10, 11, or 14 within last three years and LPS/LRA data with same MFT of module has a credit balance	<ul style="list-style-type: none"> Reassign TOI7,,TFRO8600. Note: Manager will go to ACSWeb - click on Reassign Case, out of ACS, and click on the drop-down menu and select TFRO and enter the definer which are the first four digits of the TSIGN number then enter 8600. Issue LT18 if one has not been issued. Note: Do not refer for 6020b processing there is a TDA; instead Reassign TOI7,,TFQU.

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IF	AND	THEN
No UD Mail	Employment Code F, G or T exists	<ul style="list-style-type: none"> Reassign TOI7,,TFRO (ACS Call Site) Manager/lead inputs TFRO,,AOTO6501 no documents to be associated or TFRO,,AOTO6566 documents to be associates.
No UD Mail	Does not meet 6020b criteria and does not have Employment Codes F, G or T.	Reassign TOI7,,TFQU.

- (2) If case meets queue bypass criteria see Exhibit 5.19.5-7, Field Queue Bypass Criteria, and reassign case TOC0,,TFRO (ACS Call Site).
- (3) If case does not meet queue bypass criteria; cannot be closed Unable to Locate or Unable to Contact input history code TFQU,AOTO7000 or TOI7,,TFQU if directed locally not to send cases to the queue. See IRM 5.19.5.8.4, I7 - Transfer Actions.

5.19.5.8.4
(03-29-2022)

I7 - Transfer Actions

- (1) Cases are reassigned to I7 when the next requested action is TFQU or TFRO.

Exception: Cases with one or more module(s) containing an imminent CSED **should not** be transferred to the Field via ACS history code TFRO or IDRS cc TSIGN, if the account can not be resolved within ACS authority, ie. installment agreement, currently not collectible. An imminent CSED is classified as less than 8 months remaining on the CSED. The cases meeting this criteria should be referred to I7 for TFQU.

- (2) Review all TDI modules on COMBO cases for HINF TDI Selection codes (sel code 3X). If the TDI module contains a HINF selection code follow guidelines in IRM 5.19.2.8.11, HINF Referrals to refer the case to Exam.
- (3) All TF actions will be systemically reassigned TOS9,28,nnnnn.
- TF actions input manually will result in an action history of TOS9,28,xxxxx, where xxxxx = employee number.
 - TF action resulting from batch actions will generate an action history of TOS9,29,88888.
 - TF actions resulting from weekly processing will generate a TOS9,99999.
- (4) Callsite Management may exercise the right to direct employees not to send cases directly to the queue. In those situations, employees are to enter TOI7,,TFQU. I7 would then input action history TFQU,AOTO7000.
- (5) Before sending unresolved cases to the queue, a NFTL determination is required. See IRM 5.19.4.5.2, Do Not File Decisions. Be sure a warning of NFTL filing is evident on each module per IRM 5.19.4.5.1, Notice of Federal Tax Lien Filing Determinations.

- (6) When sending cases to the queue input history code TFQU,AOTO7000.
- (7) Be sure to document the case history.

5.19.5.8.4.1
(12-12-2022)

Transfer Out of ACS

- (1) This section provides ACS Managers and Leads the procedures to follow when transferring a case out of ACS.
- (2) Check ACS comments for recent taxpayer contact and check IDRS for recent payments or return posting.
- (3) All locator research must be completed before sending the case to I7 if there has been no taxpayer contact in the last 12 months.

IF	AND	THEN
Comments indicate a response to the last LT/OL/LP and new address was provided	No follow up action has been taken	<ul style="list-style-type: none"> • Check directory assistance for possible new phone listing. If new number located, reassign the case TOCN. Otherwise • Issue OL/LT to new address. • Leave case in I7.
Comments indicate a response to the last LT/OL/LP and new address was provided	Follow up action has been taken	Continue with the transfer process.

- Standalone MFT 35/65 account on ACS, input TOC0,,NC35.
- BMF IBTF Accounts with an AAB of \$25,000 or more will be transferred to the field. If there are delinquent returns, the taxpayer can be advised to file, but the account will go to the Field immediately.

Exception: Cases with one or more module(s) containing an imminent CSED should not be transferred to the Field via ACS history code TFRO or IDRS cc ASGNI/ASNGB. If ACS cannot resolve, the case should be sent to the queue. An imminent CSED is classified as less than 8 months remaining on the CSED.

- (4) Review all open account modules for open conditions that could prevent the case from transferring including certain freeze codes: Take the following action when the following freeze codes are identified.

IF Freeze Code is Present	AND	THEN
-W Bankruptcy/Litigation	An open TC520cc084 is posted to the account	Input history code TOR4,999,520/84 to ACS.
-W Bankruptcy/Litigation	An open TC520 with all other closing codes	Input history code TOR4,90,Bank

IF Freeze Code is Present	AND	THEN
-Y OIC	There is an unreversed TC480 on the modules	Input history code TOR4,60,OIC
-V Bankruptcy	An Open TC 520 any closing code	Input history code TOR4,90, Bank
V- Refund Hold	Credit on module	Input history code OADT,60,FRZPND

- (5) Before sending unresolved cases to the queue, a NFTL determination is required. See IRM 5.19.4.5.1, Notice of Federal Tax Lien Filing Determinations. Be sure a warning of NFTL filing is evident on each module per IRM 5.19.4.5.2, Do Not File Decisions.

- (6) Use the below chart for the appropriate action for TFRO or TFQU transfer:

Note: All TFRO transfers must be completed by a Lead or manager for balance due accounts.

Note: No accounts with an imminent CSED, expiring 8 months or less, should be transferred to the Field. These case should be transferred to the queue.

IF	AND	THEN
A payment has posted	A balance remains that is under the tolerance amount, see IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees.	<ol style="list-style-type: none"> 1. Reassign the case TOC0. 2. Issue LT33. 3. Input NC09 on ACS.
A payment has posted	A balance remains that is above the tolerance amount, see IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees and levy sources present	Make levy determination per IRM 5.19.4.3.4, Levy Determination.
A payment has posted	A balance remains that is above the tolerance amount, see IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees and no levy sources present	Make NFTL determination per IRM 5.19.4.5.1, Notice of Federal Tax Lien Filing Determinations. Input history code TFQU,AOTO7000.
Decedent Account	Real Property	<ul style="list-style-type: none"> • No correspondence input TFRO,AOTO6501 • With correspondence input TFRO,AOTO6566
The taxpayer requests an IA	The account exceeds ACS and ACSS dollar authority follow IRM 5.19.1.4.1.1, Account Actions on Referral/Redirects - ACS and ACSS Employees	<ul style="list-style-type: none"> • ST22 input TOI7,,TFRO • Notice Status/ST24/ST64 input STAUP 2200 and reassign the account to 6541 on IDRS <p>Note: Manager will notate AMS with the TFRO approval before transfer input.</p>
Taxpayer states Unable to Pay (Possible CNC).	The account exceeds ACS and ACSS dollar authority in IRM 5.19.1.4.1.1, Account Actions on Referral/Redirects - ACS and ACSS Employees	<ul style="list-style-type: none"> • ST22 input TOI7,,TFRO • Notice Status/ST24/ST64 input STAUP 2200 and reassign the account to 6541 on IDRS. <p>Note: Manager will notate AMS with the TFRO approval before transfer is input.</p>

IF	AND	THEN
Cases meeting the bypass criteria	No Revenue Officer (RO) assignment known and does not meet imminent CSED (8 months or less)	<ul style="list-style-type: none"> ST22 input TOI7,,TFRO Notice Status/ST24/ST64 input STAUP 2200 and reassign the account 6501 on IDRS. <p>Note: Manager will notate AMS with the TFRO approval before transfer is input.</p>
Request for assignment to a specific RO	Approved by Group Manager	TFRO,NNNNNNNN <ul style="list-style-type: none"> The N's represent the RO's assignment number
Return is pending	No balance due modules	Extend F/U date by 21 days.
Return has posted	Balance due modules and available levy sources	Make levy determination per IRM 5.19.4.3.4, Levy Determinations.
Return has posted	Balance due and no available levy sources	Make NFTL determination per IRM 5.19.4.5.1, Notice of Federal Tax Lien Filing Determinations. Input history code TFQU,AOTO7000.
No return posted	No balance due modules and account meets ASFR/6020b criteria	<ul style="list-style-type: none"> IMF Cases: Reassign to ASFR per IRM 5.19.2.6.4.4, IMF Automated Substitute for Return Program (ASFR) Referrals. BMF Cases: If case meets 6020b processing as outlined in IRM 5.19.22.5.3.4, BMF Substitute for Return A6020(b) Program TDI and Reconsideration Referrals (Forms 940, 941, 943, or 944) - ACS Employees Only, input history code. TFRO,AOTO8600. Case will automatically be reassigned to S9. If case is over the 6020b processing input history code TFQU,AOTO7000. Case will automatically be reassigned TOS9.

IF	AND	THEN
No return posted	No balance due modules and does not meet ASFR/6020b criteria	<ul style="list-style-type: none"> Do not extend the follow up date. Input TFQU,AOTO7000.

5.19.5.8.5
(05-02-2016)
I9 - Incoming Calls

- (1) This function is for incoming calls.

5.19.5.9
(11-23-2020)
Procedures for Enforcement Inventory

- (1) This section provides procedures for the Enforcement functions.
- (2) See IRM 5.19.5.5.1, Affordable Care Act (ACA) Shared Responsibility Payment (SRP) and ACS Case Processing, first if the account contains a MFT 35, MFT 65 or both Shared Responsibility Payment module(s), prior to proceeding with the enforcement procedures.

5.19.5.9.1
(10-28-2021)
E2 - Pre-Levy Processing

- (1) Balance due cases are assigned to E2 when a collection due process notice (LT11) is required prior to levy and was not issued systemically.
- (2) If IDTHF alert is present on ACS, see IRM 5.19.5.5.2, Identity Theft Alert (IDTHF) and ACS Case Processing.
- (3) E2 takes pre-levy actions specified in IRM 5.19.4.3.1, Pre-levy Requirements - E2 Processing, generally requesting an LT11, then reassigning the case to E3 with a 53-day follow-up to levy.

5.19.5.9.2
(05-02-2016)
E3- Systemic Levies

- (1) E3 inventory is used to house cases determined to be eligible for systemic levy.
- (2) This inventory will be handled systemically only if otherwise directed by Headquarters.

5.19.5.9.3
(10-28-2021)
E4- Manual Levy Processing

- (1) E4 inventory is used to house cases determined to be ineligible for systemic levy by the ACS System.
- (2) If IDTHF alert is present on ACS, see IRM 5.19.5.5.2, Identity Theft Alert and ACS Case Processing.
- (3) Manually reassigned by other call site employees who are not authorized to initiate a levy but who see that the notice requirements in IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing) and IRM 5.19.4.3.1, Pre-levy Requirements - E2 Processing, are met.
- (4) All E4 accounts require manual processing. Process the inventory following E4 guidance found in IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing).

5.19.5.9.4
(11-23-2020)
E5 - Follow-up Systemic and Manual Levies

- (1) Cases are housed in this inventory for follow-up after issuance of a levy. See IRM 5.19.4.4.9, Levy Follow-Up Procedures and Guidelines. See IRM 5.19.4.3.12, Issuing Levies.

5.19.5.9.5
(11-23-2020)
E6 - Reserved

- (1) This is a reserved inventory.

5.19.5.9.6
(11-23-2020)
E7 - Continuous Wage Levy (CTLV)

- (1) If an account in E5 receives at least 2 payments within 90 days that account will be systemically reassigned to E7.
- (2) This prevents the account from being closed systemically, when levy proceeds are being received. See IRM 5.19.4.4.6, Continuous Wage Levies - E7 Payment Processing, when working these cases.

5.19.5.9.7
(10-02-2018)
E8 - IDTHF-Manual Levy Processing

- (1) This function unit contains accounts moved by headquarters from H7 that Identity Theft Program has deemed closed. These accounts have available levy source and we can pursue collection by taking enforcement action. These accounts should be worked following the procedures in IRM 5.19.5.9.3, E4 - Manual Levy Processing.

Exception: When issuing a levy the account will not move to E5. The account should stay in E8 for levy follow-up, to avoid systemically moving back to H7 inappropriately.

5.19.5.9.8
(12-12-2022)
E9 - NFTL Determinations (Follow-Up to LT39)

- (1) ACS reassigns to E9 with a 25-day follow-up accounts with an aggregate assessed balance of \$10,000 or more where the system generated an LT39, Reminder Notice. See IRM 5.19.5.4.10, Reminder Notices for more information about the Reminder Notice program.
- (2) Employees GS-6 or higher (GS-8 if not in Compliance/Collection) are delegated authority to request NFTL.
- (3) Refer to IRM 5.19.5.5.1, IMF - Shared Responsibility Payment (5000A) first if the account contains a MFT 35 Shared Responsibility Payment to determine how to proceed with the E9 procedures.
- (4) When the case appears on the follow-up date, make a NFTL determination as stated in IRM 5.19.4.5.1, Notice of Federal Tax Lien Filing Determinations and be aware of when not to file a NFTL as stated in IRM 5.19.4.5.2, Do Not File Decisions. Generally, if there has been no personal taxpayer contact and the aggregate assessed balance specified is \$10,000 or more, the determination will be to request NFTL by entering History Code FM10. Ensure warning of NFTL has been sent previously as stated in IRM 5.19.4.5.3.1, Before Filing NFTLs. The NFTL cannot be systemically generated if there is an unreserved TC470 on the account. If there is a TC 470 on the account and it is determined that the NFTL should be filed prepare Form 12636 manually.
- (5) Cases often will show some taxpayer contact. Sometimes, case resolution may be imminent. The LT39 is issued based on the number of weeks after the latest written notice to the taxpayer, plus an expired follow-up date. There may have been taxpayer contact before or after the LT39 that affects whether a NFTL is appropriate.
- a. Do not file a NFTL if comments or history codes show taxpayer contact or a pending action suggesting the taxpayer is working with the Service to resolve the account, and the deadline for the taxpayer's commitment has not elapsed.
 - b. Do not file a NFTL if the aggregate assessed balance is below \$10,000.

- c. Do not file a NFTL if the documentation shows that the case meets any criteria in IRM 5.19.4.5.2, Do Not File Decisions, or IRM 5.19.4.5.3, NFTL Filing Decisions.
 - d. Otherwise, request a NFTL by entering History Code FM10. See IRM 5.19.4.6, Procedures for Filing NFTL, for additional instructions about NFTL, particularly situations requiring uncommon procedures.
- (6) If the decision is not to file a NFTL, note the reason in comments.
- (7) After making the NFTL determination, take the next action to resolve the case and reassign it from E9.
- a. Initiate other simultaneous enforcement actions if there is a levy source and no pending action resulting from a contact after LT39 issuance. Issue an LT11, if needed prior to levy and it meets the criteria in IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing) or issue a levy, if the criteria has been met. This decision is easier if the previously assigned function/unit was E2 where an LT11 was the next expected action, E3 where levy was the next expected action, or E5 where a subsequent levy was likely but enforcement usually can be pursued on cases reassigned from Contact, from Investigation locator units, or from R8. If an LT11 is issued, the system assigns the case to E3 with a 53-day follow-up. If a levy is requested, the system assigns the case to E5 with a 47-day follow-up.
 - b. If there is no levy source or if the determination has been made not to take enforcement action at this time, then review documentation, take the next appropriate action, and reassign to the proper function/unit. Input a follow-up date consistent with deadline/action. Some examples are:

IF	THEN
A phone number is available and prior telephone contact has not been attempted.	Reassign case to CN for telephone contact.
There is no phone number or telephone contact was previously attempted.	Reassign case to I2 for locator research.
I2 research has been completed and no telephone number is available.	Reassign case to I4 for further locator research .

IF	THEN
I4 has been completed and case cannot be closed unable to locate or unable to contact. Follow instruction outlined in Exhibit 5.19.5-7, Field Queue Bypass Criteria.	<ul style="list-style-type: none"> If TFQU criteria has been met input TFQU,AOTO7000. If TFRO criteria has been met input history code TOI7,,TFRO. <p>Note: The case should not meet imminent CSED (8 months or less), see IRM 5.19.5.8.4, I7 - Transfer Actions</p>
Determination is not to file NFTL due to: <ul style="list-style-type: none"> Bankruptcy Decedent with no surviving spouse Decedent Sole Proprietor 	Reassign case to R4.
If none of the above apply	Reassign the case back to the function/unit it was in immediately prior to E9.

- c. A few cases will show activity after system reassignment to E9. If the taxpayer called or wrote in response to the LT39, the employee who took the call or processed the correspondence usually makes a NFTL determination and moves the case to another function/unit for follow-up based on the taxpayer contact. For cases left inadvertently in E9 after taxpayer contact, or where information other than a taxpayer contact posted after system assignment to E9, review documentation closely to determine the proper function/unit and follow-up date for the next action. Reassign the case as needed.
- d. For a case that an employee manually assigned to E9 the comments should show the next requested action after NFTL filing. If it does not show the next requested action and the next action is not apparent, or if the NFTL request was incorrect, reassign it to the originating function/unit with a next-day follow-up. To expedite their corrective action, consider calling the requestor or that employee's manager so the case can be TIN accessed.

5.19.5.10
(01-27-2021)
Hold Inventory

- (1) This section provides procedures for the Hold function.
- (2) Refer to IRM 5.19.5.5.1, IMF - Shared Responsibility Payment (5000A), first if the account contains a MFT 35, MFT 65 or both Shared Responsibility Payment module(s), prior to proceeding with the Locator procedures.

5.19.5.10.1
(11-23-2020)
H1 - Disaster Cases

- (1) Depending on the severity and scope of a disaster, Headquarters Program Analysts may post Alerts on SERP outlining the appropriate guidelines to use when the IRS extends tax relief to taxpayers affected by a disaster.

- (2) A -O freeze may be systemically set on taxpayer's accounts in the covered disaster area. The freeze causes the suppression of some Master File and most IDRS notices, and prevents new accounts from moving to ACS.
- (3) Cases already on ACS receive a disaster (DST) indicator (based on the -O freeze from IDRS). This freeze prevents ACS from sending out systemic letters, NFTL, or levies (except LP68 levy release).
- (4) ACS weekly processing extends the follow-up date to either the disaster end date or ten days after the system date (whichever is later). This prevents the accounts from appearing in the "Next Case inventory."
- (5) ACS established a program that places disaster status on accounts based on the disaster zip code list prior to receiving official notification from IDRS. This helps to prevent unwanted case actions when a -O freeze is established.
- (6) If the Disaster Relief Memorandum provides for individual assistance, Grant filing and payment relief to taxpayers located outside of the federally declared disaster memorandum, which self-identify as an affected taxpayer.
- (7) For ACS Contacts on Disaster accounts follow IRM 5.19.1.5.8, Disaster/ Emergency Relief.
- (8) ACS Case Processing:
 - a. Defer all enforcement activity and other case actions on taxpayers, who self-identify as impacted by the disaster, until the expiration of the declared disaster period as outlined in the Disaster Relief Memorandum.
 - b. Suspend enforcement activity and other case actions for the length of the -O freeze period when the IRS decides to implement a systemic freeze (-O freeze, DST Alert)
 - c. Release any levies issued on affected accounts (-O freeze). Include levies issued the date of the disaster and back 30 days.
 - d. Reinstate installment agreements, without charging a user fee, when contacted by taxpayers who defaulted due to the disaster. Update next payment due cycle to the date the taxpayer promises to start making payments.
 - e. Follow normal procedures for taxpayers who are unable to pay if the taxpayer says they cannot keep their agreement. Add a complete history to AMS, on why the user fee was waived.
 - f. Resume Collection Activity at the expiration of the suspension of enforcement period (accounts with expired disaster end dates). Establish "soft contact" start-up procedures in the impacted disaster area by issuing an LT14 notice with 25-day follow up and then move to the next appropriate function as shown in the table below:

IF	AND	THEN
TDA /Combo	<ul style="list-style-type: none"> Available Levy Source 	<ul style="list-style-type: none"> Reassign case to E2. Issue LT14.
TDA /Combo	<ul style="list-style-type: none"> No available levy source Available phone number 	<ul style="list-style-type: none"> Reassign case to CN. Issue LT14.

IF	AND	THEN
TDA /Combo	<ul style="list-style-type: none"> No available levy source or phone number 	<ul style="list-style-type: none"> Reassign case to I2. Issue LT14.
TDI	<ul style="list-style-type: none"> Available phone number 	<ul style="list-style-type: none"> Reassign case to CN. Issue LT14.
TDI	<ul style="list-style-type: none"> No available phone number 	<ul style="list-style-type: none"> Reassign case to I2. Issue LT14.

Note: HQ may systemically issue the LT14 soft notices and move cases to the next appropriate function, to satisfy notice requirements when a disaster covers a significant geographical area and affects many taxpayers (requiring the establishment of a –O freeze), telephone contact is not required prior to resuming case actions.

Note: If applicable, grant additional time to file based on the taxpayer's unique situation.

5.19.5.10.2
(11-23-2020)

H2 - HINF Exam Referral Cases

- (1) Refer to IRM 5.19.2.8.11, HINF - Referrals.

5.19.5.10.3
(05-02-2016)

H3 - HQ Hold Inventory

- (1) Headquarters' Accounts - No action should be taken on these accounts without contacting Headquarters.

5.19.5.10.4
(05-02-2016)

H4 - HQ Inventory

- (1) Headquarters' Accounts - No action should be taken on these accounts without contacting Headquarters.

5.19.5.10.5
(10-28-2021)

Processing H7 Inventory – ACS Alert IDTHF Cases

- (1) H7 function maintains cases where a levy was systemically blocked while in E3 or E4 functions due to setting of the Identity Theft Alert, IDTHF. The IDTHF alert is set when a specific TC 971, 5xx posts to IDRS.
- (2) The IDTHF alert is set when a specific TC 971, 5xx posts to IDRS. TC 971, 5xx codes that set the IDTHF alert on ACS are:
- 501: Taxpayer Initiated IDT Case Closure (Tax-Related)
 - 504: Taxpayer self-identified IDT - no tax administration impact
 - 505: IRS Data Loss Incidents
 - 506: IRS identified IDT - Taxpayer not required to provide required ID Theft documentation, unless requested, and the IDT issue is resolved.
 - 522: Tax-Related IDT - Initial Claim/Suspicion and Supporting Documents
 - 524: Locking SSNs (IMF only) – Taxpayer Deceased
 - 525: Applies systemically to a taxpayer's account when an ITIN/SSN mismatch occurs.

Note: Reverse TC 971, with action codes listed above, with input of TC 972 and the associated/applicable action code. The IDTHF alert may still be on ACS even with a TC 972 posted.

Caution: If a TC 971, 522 is posted with the literal MISC>PPDSOPIP and no Form 14039 do not send to IDTVA process as normal through ACS

(3) Determine if IDT is resolved and whether levy can be issued by researching ACS, AMS and IDRS using the following command codes

- SUMRY
- TXMOD
- ENMOD
- INOLES
- IRPTR
- IMFOL

Note: : Remember CDP Rights and Third Party Contact Notification (LT11/LT40) requirements must be met before taking any enforcement action. Issue the appropriate letter but leave case in H7. **Do Not Reassign Case.** Refer to IRM 5.19.4.3.1, Pre-Levy Requirements - E2 Processing and IRM 5.19.5.13.1, Third Party Contact Notification Procedures for the requirements on CDP Rights and Third Party Contact Notification.

Note: When processing H7 cases for levy action; **do not** reassign the case to E3/E5 for systemic levy processing. Manual input of history code LVXX to issue levy issuance is required; a systemic levy action is inappropriate on these accounts. Refer to IRM 5.19.4, Enforcement Actions.

(4) Take the next appropriate action using the If/And/Then chart below:

If ...	And ...	Then ...
Stand Alone TDI	ASFR criteria is met per IRM 5.19.2.6.4.4, IMF Automated Substitute for Return Program (ASFR) Referrals	Enter history code TFRO,,AOTO8000.
	ASFR Criteria is not met	a. Enter history code TOI5. b. Issue LT26.
IDT TC 971 action codes are not related to ACS modules	Not Applicable	a. Make levy determination using IRM 5.19.4.3.4, E3/E4 – Levy Determinations. b. Document AMS with research done and actions taken.

If ...	And ...	Then ...
Case systemically moved to H7 based on TC971, 524	No returns filed after year of the date of death	<ul style="list-style-type: none"> a. Reassign case to TOR4, 01, 971524. b. Document AMS and include statement Not IDT issue - TC971, 524 only Deceased.
	Returns filed after the year of the date of death,	<ul style="list-style-type: none"> a. Reassign case to TOO9, 01, FRMH7. b. Document AMS with research done and actions taken. Include statement, Tax return filed after year of the date of death. IDT may be involved- case reassigned to O9
TC 971, 522 other than PNDCLM is posted	No TC 971, 501 or 506 posted for the same tax year,	<ul style="list-style-type: none"> a. Reassign the account to TOO9, 01, FROMH7. b. Document AMS with the research done and actions taken. Include statement, Working H7 inventory TC 971, 522 posted to account and not yet resolved – case being reassigned to O9
TC 971, 522 PNDCLM posted	PNDCLM is less than 120 days,	Reassign case to V1.
	PNDCLM is greater than 120 days,	<ul style="list-style-type: none"> a. Reverse TC 971,522 with TC 972, 522 b. Take next action on case.

If ...	And ...	Then ...
TC971, 522 posted	Closing TC 971, 501 or 506 posted,	a. Make Levy Determination using IRM 5.19.4.3.4, Levy Determination - (E3/E4 – Processing) b. Document AMS with research done and actions taken. Include whether to issue levy if final notice and third party contacts have been met.
TC 972 action code 522, 524, and 525 posted	Not Applicable	a. Make levy determination using IRM 5.19.4.3.4, Levy Determination - (E3/E4 – Processing) b. Document AMS with research done and actions taken. Include whether to issue levy if final notice and third party contacts have been met.
TC 971, 504, 505 or 525 posted	No other IDT TC 971 action codes posted to IDRS.	a. Make levy determination using IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing) b. Document AMS with the research and actions taken. Include statement IDT Issue was resolved with applicable TC 971, 50x. (x = 501 or 506) action code.

If ...	And ...	Then ...
No open ID Theft issue	No productive levy sources;	a. Document AMS IDTHF resolved b. Reassign case to TOI4.

5.19.5.11
(09-16-2022)

ACS Text Chat and ACS Chat Bot Overview

- (1) ACS Text Chat was implemented November 2017 to provide general assistance for taxpayers who receive certain ACS notices, visit certain irs.gov webpages or are routed out of the Online Payment Agreement (OPA) application when attempting to establish a payment plan. The goal of text chat is to direct taxpayers to available online or self-help tools in lieu of calling into the ACS toll free lines.
- (2) ACS Text Chat uses the eGain application as its platform. Users obtain access to the eGain application through a request on the BEARS application. The eGain application includes “Quick Responses” and “Quick Links” to assist employees with responses. Employees can edit them to respond to taxpayer specific questions or formulate their own responses as needed.
- (3) Initially, ACS Text Chat was only Unauthenticated however Authenticated Text Chat was added for the OPA application in June 2019. They are defined as follows:
 - Unauthenticated Text Chat: Employees do not have access to taxpayer information and cannot access the taxpayer’s account. Employees can respond to general inquires and provide alternative online options to taxpayers to assist them in meeting their tax obligations. Additionally, the eGain application masks taxpayer identification numbers (TINs) to ensure taxpayer data is secure.
 - Authenticated Text Chat: Employees can provide responses to specific questions based on OPA route out codes (the reason they were unable to complete the transaction on OPA) after the taxpayer authenticates through the Secure Access eAuthentication application. Refer to IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts and IRM 21.2.1.58.1, Secure Access eAuthentication. Assistors provide a link to the taxpayer to route them to the Secure Access application where they log in. Once they are authenticated, they are routed back to the same assistor on eGain. If the taxpayer fails authentication, they will be routed back to the assistor but can only be offered unauthenticated chat.
- (4) Chat Bot was implemented on the English and Spanish versions of the “Payments” webpages in December 2021. Chat Bot does not have the ability to authenticate the taxpayer but provides taxpayers with self-help options to resolve common collection issues including:
 - How to make One-Time Payments
 - Payment Plan Options
 - Financial Relief
 - Other topics including Forms, Notices, and General Collection Questions.
- (5) Chat Bot includes an option for taxpayers to escalate to a live text chat

assistor. Follow guidance in IRM 5.19.5.11.1, Processing Unauthenticated Chats from the Notice, Spanish and Payments Queues (escalated from Chat Bot) to process the escalated chats.

- (6) Chat Bot was expanded in August 2022 to include TaxPro webpages. Valid Tax Professionals will be escalated to a live assistor who will offered a call back. Follow guidance in IRM 5.19.5.11.1, Processing Unauthenticated Chats from Notice, Spanish and Payments Queues (escalated from Chat Bot) to process the escalated chats.

- (7) There are four queues for ACS Text Chat on the eGain application as follows:

Note: Only OPA Chats can be authenticated

- **Notices Queue:** Includes a static (fixed) chat button on various ACS letter “Understanding Your Notice” webpages such as LT16, LT24 and 5972C. The 5972C letter was originally developed for use in the pilot and is like the LT16 letter.
- **OPA Queue:** Includes a static chat button on certain error pages from OPA that are routed to text chat. This is the only queue that allows for authenticated chat.
- **Payments Queue:** Formerly proactive, the payments pages now include a static chat button for taxpayers to interact with the Chat Bot. Webpages include “Additional Information on Payment Plans”, “Payments” and **TaxPro** web-pages. This queue contains chats escalated from the Chat Bot.
- **Spanish Queue:** Includes both static and pop-up boxes (Proactive) on the Spanish versions of the Notices and Payments webpages outlined in the other queues. In addition, assistors assigned to the other queues can transfer chats to the Spanish queue at the taxpayer’s request.

- (8) General guidance for all text chats are as follows:

- Assistors should greet the taxpayer when connected. When in an unauthenticated chat use the “Unauthenticated Greeting” which includes the disclaimer advising taxpayers not to enter their sensitive information into the chat window. Use the “Authenticated Greeting” quick response only after authenticating a chat. This greeting is programmed to input the assistor’s name and badge number when selected.

Note: When completing your BEARS for text chat access document in the special instruction field how you would like your name to appear. These are the options on how your name can appear in text chat: title (Mr., Mrs., Ms., Miss) and last name **or** first and last name **or** first initial and last name **and** your identification (ID) badge number **or**, if the Homeland Security Presidential Directive-12 (HSPD-12/SmartID Card) is issued, use the 10-digit Personal Identification (PID) number.

- Generally, assistors should use the “Quick Links” and “Quick Responses” in eGain whenever possible to ensure consistency, however assistors can edit or create their own quick responses when needed to quickly answer recurring taxpayer questions if response or link is not already available.

- If a taxpayer is asking about requirements for an installment agreement, the assistor should alert the taxpayer about user fees and if necessary, provide a breakdown of the user fee amounts by agreement type.
- Assistors should always provide the "Save Transcript" quick response to taxpayers prior to closing the chat. This will give taxpayers instructions on how to print and/or save their chat transcript.

5.19.5.11.1
(12-12-2022)

**Processing
Unauthenticated Chats
from Notice, Spanish
and Payments Queues
(escalated from Chat
Bot)**

- (1) Text chats from these queues will be unauthenticated except Spanish Text Chats transferred from the OPA Queue. Chats escalated from the Chat Bot will include the knowledge articles the Chat Bot provided to the taxpayer as part of the chat conversation.
- (2) Use available "Quick Responses" and "Quick Links" to encourage taxpayers to use available online options in lieu of calling into the ACS Toll Free line. You may need to create new or edit existing responses based on questions asked.
- (3) Chats from Tax Professionals escalated from Chat Bot should have confirmed they are a valid POA and have a F2848 on file or can fax one. Use the chart below to take the following actions for a call back:

If	And	Then
POA has valid F2848 on file	Is available to take call	<ul style="list-style-type: none"> • Secure POA phone number and make up to two attempts to call. • If they answer, refer to IRM 5.19.5.4.13, ACS and Disclosure and IRM 5.19.5.4.12.1, Outgoing Contacts for ACS, for disclosure and contact guidelines and close chat. • If they do not answer, leave a message referring them to the TaxPro irs.gov webpage.

If	And	Then
POA has F2848 on file	Is not available to take call	<ul style="list-style-type: none"> • Schedule call back for a time within your tour of duty. • Secure POA phone number. • Make two attempts to call at the scheduled time. • If they answer, refer to IRM 5.19.5.4.13, ACS and Disclosure and IRM 5.19.5.4.12.1, Outgoing Contacts for ACS, for disclosure and contact guidelines. • If they do not answer, leave a message referring them to the TaxPro irs.gov webpage.
POA does not have F2848 on file but can fax one	Is available to take a call now	<ul style="list-style-type: none"> • Provide e-fax number and ask POA to fax their F2848. • Once F2848 secured, refer to IRM 5.19.5.4.13, ACS and Disclosure, for disclosure guidelines.

If	And	Then
POA does not have F2848 on file but can fax one	Is not available to take a call now	<ul style="list-style-type: none"> • Schedule a call back for a time within your tour of duty. • Secure the POA phone number. • Make two attempts to call at the scheduled time. • If they answer, provide fax number and ask POA to fax F2848. • Once fax is received, refer to IRM 5.19.5.4.13, ACS and Disclosure and IRM 5.19.5.4.12.1, Outgoing Contacts for ACS, for disclosure and contact guidelines. • If they do not answer, leave a message referring them to the TaxPro irs.gov webpage.

- (4) Use standard IRM guidelines from IRM 5.19.1, Balance Due, IRM 5.19.5, ACS Inventory, to provide responses to taxpayers' or Tax Professionals' questions.

5.19.5.11.2
(09-16-2022)
**Processing Online
Payment Agreement
(OPA) Chats -
Unauthenticated and
Authenticated**

- (1) Initially, all OPA chats will begin as unauthenticated. Assistors should attempt to assist the taxpayer in an unauthenticated session if possible. If it becomes necessary to access the taxpayer's account, then use the chart in paragraph five (5) to authenticate the taxpayer.
- (2) Authority was granted under Digital Identity Risk Assessment (DIRA) TDC-Authenticated Web Chat approved February 27, 2020 to take the following actions during Authenticated OPA Chats following existing guidelines in IRM 5.19.1, Balance Due, IRM 5.19.2, Individual Master File (IMF) Return Delin-

quency, and this IRM 5.19.5, ACS Inventory. Assistors should encourage taxpayers to use online tools when available to advise of increased user fee amounts when a taxpayer opts to have the assistor input the installment agreement.

- Providing total balances owed
- Notifying taxpayer which returns need to be filed
- Closing open Tax Delinquency Inquiries (TDIs) for over 6 year rule or no filing requirements
- Notifying taxpayers of open conditions on their account
- Advising taxpayers they can submit completed returns using E-fax pursuant to "Revision of Policy for Use of Fax in Taxpayer Submissions", dated November 19, 2015, as supplemented by "Clarification of Policy for Use of Fax in Taxpayer Submissions" dated October 29, 2019 or text chat attachments (Returns will be secured and forwarded for processing using guidelines in IRM 5.19.2.6.4.6.12, IMF Response with Original Return
- Establishing installment agreements (except when a financial analysis is needed)
- Entering/Revising Direct Debit Installment Agreement requests using Form 433D or Quick Response as written (Pending Treasury Approval). Taxpayers must respond with their consent using their name and last four digits of the social security number.
- Moving misapplied payments
- Revising installment agreements including suppression of skip payments
- Reinstating installment agreements
- Updating addresses and phone numbers
- Updating account histories and follow up dates
- Sending EUP account transcripts if taxpayers cannot access Get It Transcripts. These will be mailed to the address of record.

(3) Attachment options are available for the following documents in authenticated chat. Documents that the taxpayers can attach to the chat and submit to the assistor are:

- Delinquent tax returns
- Form 433D Direct Debit Installment Agreement which includes lines to list the direct debit account information
- Form 9465 Installment Agreement Request
- Form 2159 Payroll Deduction Installment Agreement
- Payment Tracer Information: copy of front and back of the taxpayer's check to move misapplied payments

Note: The system will allow any document to be attached. The list above represents the types of documents that would be expected from OPA queue. If you receive documents other than those listed, use relevant IRM guidelines to refer the taxpayer and/or forward the forms to the appropriate area.

(4) There is no authorization for ACS assistors to attach any documents to chats and send to the taxpayer.

Note: Due to "Identity Theft Issues", TDS transcripts must only be sent by mail. IRM 21.2.3.5.3, Selecting a Delivery Method, and IRM 21.2.3.5.3.3, Internal IDRS Transcripts for All Callers.

(5) To authenticate a taxpayer, take actions using the If/Then chart below:

If	Then
Review of Account is Needed	Forward the Secure Access eAuthentication link to the taxpayer
Taxpayer passes authentication their data will pass to eGain	<ol style="list-style-type: none"> 1. Access the account on IDRS. Ensure the names match or confirm they are a spouse on the account. 2. If they do not match and the person online seems to be a third party who is not approved to provide account information for a taxpayer, then discontinue the chat. 3. If they match, then research the taxpayer's account to respond to their questions 4. Use the appropriate quick responses and links from the guidelines to respond.
Taxpayer does not pass authentication	<ol style="list-style-type: none"> 1. Taxpayer will be redirected back to the assistor where unauthenticated chat can be offered. 2. If the taxpayer agrees to unauthenticated chat, use the appropriate quick responses and links from the guidelines in the next chart to respond to their general questions.

(6) Take actions based on the route out code received on eGain using the chart below:

The Error Code is	And Chat is	Then
<p>EN-OPA-11 means system error/IDRS or command code down</p> <p>Note: various VBD error codes can enter from this error page including VBD000</p>	<p>Either unauthenticated or authenticated</p>	<ol style="list-style-type: none"> 1. Follow IRM 5.19.5.4.12, Telephone Techniques and Communication Skills for IDRS downtime procedures to advise the taxpayer to try again in two hours. 2. During IDRS annual downtime, provide time-frames to taxpayer from SERP Alerts. 3. Check EPSS Communications page for any other outages and inform the taxpayer as applicable 4. Provide the taxpayer "Save Transcript" instructions. 5. Select appropriate resolution code and close chat.
<p>EN-OPA-34 means taxpayer has existing TC971 ac043 or TC972 ac043 in the last 12 months or request does not meet streamline criteria</p> <p>Note: various VBD error codes can enter from this error page including VBD008</p>	<p>Unauthenticated</p>	<ol style="list-style-type: none"> 1. Use available quick responses and links to respond to taxpayers' questions. 2. If taxpayer wishes to call in, advise them we are experiencing high call volumes on our toll-free lines, so we cannot gauge their estimated wait time. 3. Advise taxpayers they can make payments toward their balance to reduce penalty and interest accruals by using Direct Pay. 4. Provide the taxpayer "Save Transcript" instructions. 5. Select appropriate resolution code and close chat.

The Error Code is	And Chat is	Then
EN-OPA-34 means taxpayer has existing TC971 ac043 or TC972 ac043 in the last 12 months or request does not meet streamline criteria	Authenticated	<ol style="list-style-type: none"> 1. Research IDRS and determine the minimum acceptable monthly payment the taxpayer will need to propose to meet streamline criteria and provide the amount to the taxpayer. 2. If the taxpayer responds they can pay the minimum amount monthly, advise them to return to OPA and input the new or higher amount. 3. If the taxpayer responds they cannot pay the minimum monthly amount, advise them to mail in the forms 9465 and 433F, Collection Information Statement (CIS) using the appropriate quick response. 4. If the taxpayer wishes to call in, advise them we are experiencing high call volumes on our toll-free lines, and we cannot gauge their estimated wait time. 5. Advise taxpayer they can make payments toward their balance to reduce penalty and interest accruals by using Direct Pay. 6. Provide the taxpayer "Save Transcript" instructions. 7. Select appropriate resolution code and close chat.

The Error Code is	And Chat is	Then
VDB009, VBD013, VBD038, VBD042, VBD058 mean taxpayer has an open condition on their account that makes them ineligible for OPA	Unauthenticated	<ol style="list-style-type: none"> 1. Provide "Open Conditions" quick response to taxpayers and notify them it makes them ineligible for OPA. 2. Probe the taxpayer to confirm they are aware of any conditions being on their account. Example: bankruptcy, Innocent Spouse, Combat Zone, Pending Claims 3. Use the appropriate IRM guidelines based on the condition to provide guidance to the taxpayer. 4. Advise taxpayer they can make voluntary payments toward their balance using Direct Pay to reduce penalty and interest accruals. 5. Provide taxpayer "Save Transcript" instructions. 6. Select appropriate resolution code and close chat.
VDB009, VBD013, VBD038, VBD042, VBD058 mean taxpayer has an open condition on their account that makes them ineligible for OPA	Authenticated	<ol style="list-style-type: none"> 1. Research the taxpayer's account. 2. Provide taxpayer with specific research results on the account such as there is an open bankruptcy (VBD009), combat zone (VBD013), innocent spouse (VBD038/VBD042) or pending claim condition (VBD058). 3. Follow appropriate IRM guidelines based on specific VBD code. 4. Advise taxpayer they can make voluntary payments toward their balance using Direct Pay to reduce penalty and interest accruals. 5. Provide taxpayer "Save Transcript" instructions. 6. Select appropriate resolution code and close chat.

The Error Code is	And Chat is	Then
VBD063 and VBD096 mean return delinquent account/return due not filed	Unauthenticated	<ol style="list-style-type: none"> 1. Provide appropriate Quick response to taxpayer notifying them of missing returns. 2. Probe taxpayer to identify if they are aware of any missing returns. 3. If so, tell taxpayer to file missing returns and wait six to eight weeks for processing to try OPA again or to mail Form 9465 and Form 433F in with missing return(s) if necessary. 4. Provide links for forms, mailing addresses or Get It Transcripts based on taxpayer needs. 5. If not, authenticate taxpayer and research account to identify missed returns. 6. Advise taxpayer they can make voluntary payments toward their balance using Direct Pay to reduce penalty and interest accruals. 7. Provide taxpayer "Save Transcript" instructions. 8. Select appropriate resolution code and close chat.

The Error Code is	And Chat is	Then
VBD063 and VBD096 mean return delinquent account/return due not filed	Authenticated	<ol style="list-style-type: none">1. Research taxpayer account to determine which returns are delinquent.2. If there is not a filing requirement, then close the TDI and advise the taxpayer to wait two weeks then go back into OPA to establish IA.3. If liable, provide link to access <i>wage and income information</i> and <i>where to file</i> along with the appropriate IA request form.4. Advise taxpayer they can make voluntary payments toward their balance using Direct Pay to reduce penalty and interest accruals.5. Provide taxpayer "Save Transcript" instructions.6. Select appropriate resolution code and close chat.

The Error Code is	And Chat is	Then
VBD004 and VBD066 mean taxpayer balance out of scope for OPA	Unauthenticated	<ol style="list-style-type: none"> 1. Provide appropriate quick response notifying taxpayer their balance is out of scope. 2. Notify taxpayer they can make a lump sum payment or installment agreement, using Direct Pay, to reduce the balance owed to bring it under \$50,000. Then wait a few weeks and try OPA again. 3. If taxpayer indicates they owe over \$100,000, advise them they may be able to use OPA to establish a short-term payment plan of up to 180 days if no prior short-term payment plan or installment agreement was granted or full pay their liability today. 4. If the taxpayer cannot make lump sum payment to reduce the balance, enter into a short-term agreement or full pay, then advise them to complete Form 9465 and Form 433F and mail to the address on their notice. 5. Advise taxpayer they can make voluntary payments toward their balance using Direct Pay to reduce penalty and interest accruals. 6. Provide taxpayer "Save Transcript" instructions. 7. Select appropriate resolution code and close chat.

The Error Code is	And Chat is	Then
VBD004 and VBD066 mean taxpayer balance out of scope for OPA	Authenticated	<ol style="list-style-type: none"> 1. Research the taxpayer's account to determine the total balance due. 2. If the taxpayer owes more than \$50,000, advise taxpayer they can make a lump sum payment using Direct Pay, then wait a few weeks and try OPA again. 3. If they owe over \$100,000 advise they may be able to use OPA to establish a short-term payment plan of up to 180 days if no prior short-term payment plan was granted, or full pay their liability today. 4. If the taxpayer cannot make a lump sum payment to reduce the balance, enter into a short-term agreement or full pay, then advise them to complete Form 9465 and Form 433F and mail to the address on their notice. 5. Advise taxpayer they can make voluntary payments toward their balance using Direct Pay to reduce penalty and interest accruals. 6. Provide taxpayer "Save Transcript" instructions. 7. Select appropriate resolution code and close chat.

5.19.5.12
(11-23-2020)

**Online Payment
Agreement Inventory –
P5**

- (1) ACS employees assign accounts to the P5 inventory when a taxpayer agrees to use the OPA system to establish their installment agreement.
- (2) Accounts are updated with the history code TOP5,21,OPAGREE.
- (3) The P5 inventory is worked daily by ACS Lead Collection Representatives to identify if the installment agreement has been established.
- (4) The following guidelines should be followed when working the P5 inventory, IRM 5.19.1.6.8.3.2, SCP Follow-up on OPA Referrals.

5.19.5.13
(11-23-2020)

**Notification of Third
Party Contact**

- (1) This IRM section provides third party contact requirements for Automated Collection System (ACS) employees.

- (2) Third Party Coordinators may refer to IRM 25.27.1, Third Party Contact Program, for additional guidance.

5.19.5.13.1
(06-23-2022)

Third Party Contact Notification Procedures

- (1) The Taxpayer First Act of 2019, enacted August 15, 2019, states the Service must notify taxpayers in advance that we may contact third parties to help resolve their accounts.

Note: As of August 15, 2019, Publication 1 Your Rights as a Taxpayer does not satisfy third party contact notification requirements.

- (2) The provisions apply if we call or write a third party to determine or collect a taxpayer's liability and identify ourselves as IRS. Third parties may be banks, employers, neighbors, non-liaible spouses, etc.; those other than the taxpayer whom we call or get calls from, or to whom we send a levy or third party letter. Important exceptions include but are not limited to:

- Directory Assistance calls;
- Answering machines IRM 5.19.5.6.2, Working Contact Inventory about using the Case Reference Number (CRN), and calls that reach answering machines;
- Searches made on computer data bases, electronic research, or the Internet, not requiring any kind of personal involvement at the other end (e.g., Accurint);
- Contacts with the post office to determine the taxpayer's current address, e.g., ACS letter LP47 .
- Persons who take a message for the taxpayer to call if there is no attempt to obtain information about the taxpayer;
- Contacts with employees of the taxpayer who are acting within the scope of their jobs, e.g., an in-house bookkeeper;
- Contacts with any office of any governmental entity except for contacts concerning the taxpayer's business with the government office contacted, such as the taxpayer's contracts with or employment by the office;
- Contacts with Service employees acting within the scope of their official duties;
- Unsolicited contacts from third parties; and

Example: A neighbor, not previously contacted, learns we are trying to locate the taxpayer and calls with information. A bank calls to request the payoff amount to release a Notice of Federal Tax Lien.

- Contacts with specific third parties that the taxpayer authorizes verbally or in writing. Document comments with the date and authorization. In joint filing situations, both spouses must authorize the contact.

Note: The case must be documented to show taxpayer authorization to contact a specific third party. Obtaining taxpayer authorization has two effects:

- Immediate third party contact may be made to that specific third party; and,
- A record of that specific third party contact on Form 12175 is not prepared.

- (3) Before initiating any third party contact, ACS employees must verify the taxpayer was issued an advance third party contact notification letter (LT11/LT40/LT41). The letter describes the intent to contact third parties and establishes a timeframe for the third party contacts occurring on or after August 15, 2019 in accordance with IRC § 7602(c)(1). Ensure the third party contact will occur within the one year timeframe described in the notice. ACS will use letter LT40 or LT11 (if CDP notification is needed) for TDA cases and LT41 for TDI and Shared Responsibility Payments (SRP) MFT35/65 modules. ACS began using LT40 in June 2020 and LT41 in June 2021. Prior to these dates, verifying third party contact notification was sent by checking for Letter 3164X, 3230C, 3232C (dated after January 6, 2020) and was sent at least 46 days before contacting a third party and within 365 days from the last TPC date.
- Contacts that identify tax modules - Contacts that identify specific tax modules require that the notification be present on each tax module that will be identified to the third party.
 - General contacts - Contacts to verify employment or to ask for information to locate the taxpayer require that the notification be present on at least one open tax module; it doesn't matter which one. (e.g LP64)

Note: If an account is in the Enforcement function and a third party contact is required, do not include the SRP modules (MFT35/65) and TDI modules in the letter. The LT40 should only contain the modules that the levy may be issued against.

Note: For accounts where some modules need a CDP notification and other modules require a new TPC notice, simultaneously issue the LT11 and LT40 letters. Do not issue a LT11 **and** a LT40 on the **same** modules.

- (4) Perform IDRS and/or ACS research first to verify the issuance of advance third party contact by identifying transaction code (TC) 971 action code (AC) 611 posted on an IDRS modules. The TC971 AC611 must be dated after August 15, 2019 to meet the third party contact notification requirements. The TC971 AC611 generates systemically when a LT11, LT40 or LT41 is issued. On jointly filed returns the letters will be issued to both the primary and secondary taxpayers. The TC971 AC611 action will appear on IDRS for both the primary and secondary taxpayer on joint accounts. To determine if the third party contact has been met research IDRS for the TC971 ac611 date or ACS Modules Detail View screen third party date. Use the example below as a guide:

Example: The TC971 ac611 or ACSweb third party date is 10/08/2021. Third-party contact can begin as of 11/23/2021 (46 days from the TC971 ac611/ ACSWeb date). We can contact third parties for 365 days from the beginning date, ending on 11/23/2022.

- If a levy issuance is attempted on 11/15/2021, ACSWeb Levy & Release screen will display a warning message that third party contact is not met. We cannot begin contacting third parties until the 46th day from the letter date.
- If a levy issuance is attempted on 12/01/2021, the levy will be issued, the date is during the time we can contact third parties.

- If a levy issuance is attempted on 11/18/2022, ACSWeb Levy & Release screen will display a warning message that third party contact is not met. When the levy is printed it is dated 7 days in the future. A levy issued on 11/18/2022 will have a date of 11/25/2022 when printed, which is past the time we can contact third parties. A new third party contact letter is required before issuing the levy.
- (5) If third party contact notification is not met, issue LT40 or LT11 (if CDP notification is needed) on TDA modules or LT41 on TDI or SRP modules. Allow 46 days before making contact with a third party. The Internal Revenue Code does not require an IRS employee to obtain authorization from the taxpayer to contact a third party. The taxpayer may not prevent an IRS employee from contacting a third party by refusing to provide authorization.

5.19.5.13.2
(11-23-2020)

**Third Party Contact
Reprisal and Procedures**

- (1) Employees or individual third parties may identify a fear of reprisal if the third party's name is reported to the taxpayer as someone the IRS contacted. If so, the employee must determine whether to report the third party contact.
- a. Employee decisions must be made individually for each third party and be supported by documentation. A reprisal determination may be made based on any information that is available to the employee.
- Example:** A Potentially Dangerous Taxpayer (PDT) indicator, Archived comments, or contacts with any person who knows the taxpayer and expresses serious reprisal concerns may be a basis for a reprisal determination.
- b. If the employee cannot decide based on facts already known, the fear must be expressed by the individual third party.
 - c. Fear of reprisal applies to any person who could be affected by taxpayer reprisal, but is most likely with relatives, neighbors, the owner of a small business, or a close business associate.
 - d. Generally, the taxpayer's bank or a large employer would not have a serious fear of reprisal, and those third party contacts most often are with an employee of the business who does not know the taxpayer. It is not necessary to use the script or otherwise mention the list and reprisals with these third parties, though you may do so whenever you believe it is appropriate.
 - e. Any concern raised by the third party with respect to reprisal may be taken at face value.
 - f. If the third party volunteers that the taxpayer has a potential for violence, consider applying the reprisal exception to individuals who have been contacted previously or who may be contacted later and who do not express fear of reprisal on their own.
 - g. Employees should not provide information to any person that may result in the taxpayer learning the identity of a third party who has expressed a fear of reprisal. Information may be provided to Service employees acting within the scope of their duties, and to employees of the Office of Chief Counsel.
- (2) Explain reprisal provisions of the law when contacting third parties by phone that you intend to report under Section 7602(c). Suggest the following script: "By law I am required to include your name on a list of parties we have contacted. This list is sent on request to [state taxpayer's name]. If you believe that including your name on the list may result in reprisal against any person,

we can exclude you from the list. Do you have any reason to believe that reprisal against any person may occur?"

5.19.5.13.3
(11-23-2020)
**Third Party Contact
Recording and
Reporting**

- (1) IRC 7602(c) requires IRS personnel to maintain a record of such contacts and provide taxpayers with this record upon request.
- (2) Document the third party contact in comments routinely. Prepare Form 12175, Third Party Contact Report Form (one third party per form; one taxpayer per form) except where ACS systemically reports this information. If no reprisal determination is made, enter the following:
 - Taxpayer TIN (include file source; an "***", if present, or any other identifier after the TIN)
 - Name Control
 - Employee ID Number, telephone number and mail stop (if any)
 - Secondary TIN (joint filing 1040 only)
 - Identify if third party contact is for primary TIN, secondary TIN, or both
 - Date of Contact (yyyy/mm/dd format)
 - Category Codes: 1 = Individual; 2 = Business; 3 = Financial Institution; 4 = State and 5 = Other
 - Name of third party (if name not known, specify the relationship to the taxpayer if known, e.g., brother, business associate, neighbor, or babysitter. Use "unknown person" if nothing better can be determined.
 - MFT/Tax Periods
- (3) Please be aware of the following when preparing Form 12175, Third Party Contact Report Form:
 - a. The name you enter on this form will be loaded to the third party database and later may be sent to the taxpayer. Be careful of inappropriate descriptions that may prove embarrassing when sent to the taxpayer.
 - b. Employee ID and related information is important if you must be contacted to clarify information on the Form 12175. A badge number is preferred for this purpose, but you may enter any other identifying number to help the reviewer or third party coordinator get to you quickly. Always provide a telephone number.
 - c. For joint 1040 assessments, check BOTH if the contact is generic, involving both taxpayers, check PRIMARY if the contact clearly involves only the primary taxpayer, e.g., the primary taxpayer's employer, and check SECONDARY if the contact clearly involves only the secondary taxpayer, e.g., a levy source identified with an S on the ACS Levy screen.
 - d. If there are both individual (SSN) and business (EIN) accounts on ACS, separate Forms 12175 are required for third party contacts that can be applied to both types of delinquency.
 - e. If there are differences in the name lines for various delinquent modules on ACS, separate Forms 12175 may be required

Example: If there are two balance due modules, one John, and one John and Mary, and a third party contact is made that applies to both, prepare one Form 12175 for the "John" module, checking Primary, and one Form 12175 for the "John and Mary" module, checking Both.

 - f. When contacting a business, such as a bank or employer, the third party is the business, not the person who handles the levy, letter or call.

However, if known, include the department or title of the person contacted if it would be helpful, e.g., payroll office, IBM; or loan officer, Citibank.

- g. In identifying third parties on the Form 12175, avoid acronyms.
- (4) In reprisal situations, report the taxpayer's TIN, name control, your employee badge or other identifying number, date of contact and check the reprisal box. No third party information should be included.
- a. If a third party initially had no fear of reprisal but later says that there is a fear of reprisal, immediately contact the third party coordinator, either personally or through the site reviewer, and advise the coordinator of the situation. Prepare a new Form 12175 to reflect reprisal and submit it through the site reviewer to the coordinator, and document comments.
 - b. If this new information affects your concern about other third parties, you may apply the reprisal to any or all third parties. Show that on the Form 12175 and the third party coordinator may call you to discuss it as you have no way to know all the third parties that are on the database.
 - c. Tapes with the ACS system uploads to the third party database is held at least two weeks to allow time for third parties to express fear of reprisal before their names are added to the system. It is possible that a Form 12175 reporting fear of reprisal could be processed before the system uploads the initial levy or letter contact onto the third party database. If so, there would be nothing to delete and the employee who submitted the Form 12175 could be called about the discrepancy. Help resolve the issue by checking for the date of the LP/LV action to see whether a system upload still may be pending.
- (5) Forward completed Forms 12175 to a designated reviewer within the call site. The reviewer ensures that the forms are complete, obtaining clarification from the submitter as needed, then forwards the forms to the Third Party Coordinator for input to the third-party data base. Third Party Coordinators for each location are located at *Third Party Contacts*

Exhibit 5.19.5-1 (06-23-2022)

ACS Alerts Reference IRM 5.19.5.4

TDA/TDI Alert Codes	Explanation
ARC	Archive indicator; denotes existence of taxpayer data on the archive files; account was on ACS.
ASMT+	Displayed if the balance of a TDA module has increased.
B	RD met criteria for suspension.
BFS3	Federal Levy Program
BW	The taxpayer is subject to backup withholding.
CA	Reported CNC as unable to locate; new address found.
CAF	Centralized Authorization File indicates the type of authorization that the taxpayers have given the representatives for various modules within their accounts.
CAU	denotes caution should be used when talking to taxpayer.
CAWR	Indicates that the assessment resulted from a Combined Annual Wage Reporting case.
CSED	Indicates that the Collection Statute Expiration Date (CSED) will expire in 8 months or less from the current date.
D	Dishonored check paid in notice status; when soliciting payment, ask for cashier's check or money order.
DECD	Indicates the primary taxpayer is deceased.
DETL	Disqualified Employment Tax Levies.
DST	Disaster Indicator, -O Freeze code on TC971 ac086 or ac087 posted
DSTPI	The account has a -S Freeze Disaster Status which impacts Penalty and Interest only.
DTR	Daily Transaction Register
DYUPn	CADE2: Daily activity has occurred on an ACS case.
E	W4 penalty case; taxpayer claimed excessive exemptions, resulting in a penalty.
ETP	Indicates the Employment Tax Adjustment Program; used to prevent on line adjustment without sufficient research.
F	Frivolous return
FE	Federal Employee
FEDCN	Federal Contractor
FN	Indicates Frivolous Non-filer
G	Government entity-potentially sensitive case; employment code is "F" or "G".
GI	Reported CNC as hardship; reactivated due to AGI on later filed return.
IA - nn	Indicates a defaulted Installment Agreement; nn is the number of times (0-99) the case has defaulted.

Exhibit 5.19.5-1 (Cont. 1) (06-23-2022)
ACS Alerts Reference IRM 5.19.5.4

TDA/TDI Alert Codes	Explanation
IDTHF	Identity Theft
INF	Info source is present.
INNSP	Displayed to indicate a taxpayer who has filed as Innocent Spouse.
IR	Reactivated from CNC status to levy on new IRP sources; special program run annually.
LIEN	Lien indicator; indicates that a NFTL has been filed on all modules.
LIEN*	Lien indicator; indicates that a NFTL has been filed on at least one module but <u>has not been filed</u> on all modules.
MI	Minor Indicator; indicates that minor is required to file Form 8615 for unearned income.
NF	Indicates case involves a non-filer.
NL	Name Line
PDBNQ	Case has been systemically transferred after being in Predictive Dialer due to reaching limit of busy , no answer and tp hung up in outbound queue.
PDMSG	Case has been systemically transferred after being in Predictive Dialer due to reaching limit of Answering Machines left.
PDT	Denotes a potentially dangerous taxpayer.
PDTEL	Case has been systemically transferred after being in predictive dialer due to reaching limit of bad telephone numbers.
Q	Quick issuance-TC 148 on entity.
QR	Case returned from the Field queue.
RA	Reactivated suspended account.
RI	Reissued from TC530, cc 39
S	Erroneous refund
SDS	Spousal Data Screen - separate spouse information available in screen 7.
SFR	Substitute for Return; displayed if the account file source is a "1" and the TDA or TDI indicator is present
TC 470	Indicates pending ASFR reconsideration.
TC 480	Account has a pending offer in compromise (OIC.)
TC520	Bankruptcy or Litigation
TF	Transfer in from a district office outside call site area.
TFRP	Trust Fund Recovery penalty indicator; indicates that a penalty has been assessed for nonpayment of corporate trust fund (MFT 55).
TPC	Information on Third Party Contact Screen.

Exhibit 5.19.5-1 (Cont. 2) (06-23-2022)**ACS Alerts Reference IRM 5.19.5.4**

TDA/TDI Alert Codes	Explanation
UC	Previously reported CNC as unable to contact.
UD	Undeliverable mail
UDAAD	Undeliverable mail - the United States Postal Service (USPS) is unable to ensure the address is valid and correct.
V	Accelerated return delinquency investigation.
Y	Return delinquency closing code reversed.
6020b	for return delinquencies, indicates that at least one module can be prepared under 6020b; for balance due cases, indicates the assessment was made under IRC 6020b.

Exhibit 5.19.5-2 (12-12-2022)**ACS Letters Reference: IRM 5.19.5.4.4 and throughout the entire IRM 5.19.5***See Servicewide Notice Information Program (SNIP) for examples of ACS Letters*

LT Letters-Issued to the taxpayer and authorized representatives. The back lists all delinquencies by “period ending”, type of tax (form type), assessment balance, statutory additions, and total amount due. Response is directed to the service center.

Letter Number	Title of the Letter
LT11	Final Notice - Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested).
LT14	You Have Past Due Taxes.
LT16	You Have Unpaid Taxes or Unfiled Returns.
LT17	Please Take Action On Your Balance Due Using Our Online Services.
LT18	Mail Us Your Overdue Tax Returns.
LT19	Pay Your Outstanding Balance
LT24	We Received Your Payment Proposal.
LT26	Please File Your Tax Return Immediately.
LT27	Reminder to Complete Online Payment Agreement (OPA)
LT33	Your Payment Did Not Cover The Total Amount You Owe.
LT39	Reminder Notice.
LT40	Notice to taxpayer of possible 3rd Party Contact (TDA Accounts))
LT41	Notice to taxpayer of possible 3rd Party Contact (TDI/SRP Accounts)
LT73	Notice Of Levy And Notice Of Your Right To A Hearing.
LT75	Federal Contractor: Notice Of Levy And Notice Of Your Right To A Hearing.

LP Letters-Issued to third parties. No tax module information is included. Letters have a call site address.

Letter Number	Title of Letter
LP47	Address Information Request.
LP59	Please Contact Us About the Taxpayer Levy.
LP60	Information request for a deceased taxpayer
LP61	Please Provide Information On The Person Named Above.
LP64	Please Help Us Locate A Taxpayer.
LP68	We Released The Taxpayer Levy.

Exhibit 5.19.5-3 (01-27-2021)**SCCB Action List Category Codes Reference IRM 5.19.6.9**

Code	Description
A1	When the jurisdiction has been changed on IDRS.
D1	Case has been accelerated by another function.
E1	Indicates there are other modules on IDRS in currently not collectible status.
J1	Re-sequence Merge Indicator-TIN has been changed on the account.
M1	Multiple Condition Cases.

Exhibit 5.19.5-4 (01-27-2021)**Standard Abbreviations for Use in Account Management Services, AMS and/or ACS (Reference IRM 5.19.5.4.7)**

The following list of abbreviations is furnished to provide uniformity and ease in processing ACS work. The list provides codes most commonly used and not intended to be all inclusive.

Exhibit 5.19.5-4 (Cont. 1) (01-27-2021)**Standard Abbreviations for Use in Account Management Services, AMS and/or ACS (Reference IRM 5.19.5.4.7)**

Abbreviation	Definition
3PTY	Third Party
AAB	Aggregate Assessed Balance
ACA	Affordable Care Act
ACS	Automated Collection System
ACSSI	Automated Collection System Systems & Inventory
ACSS	Automated Collection System Support
ACSWeb	ACSWeb
ADDR	Address
AGI	Adjusted Gross Income
AKPFD	Alaska Permanent Fund Dividend
AMS	Account Management Services
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
ATTY	Attorney
AUDRCON	Audit Reconsideration
AUR	Automated Under Reporter
BMF	Business Master File
BOD	Business Operating Division
DDIA	Direct Debit Installment Agreement
CDP	Collection Due Process
CIS	Collection Information Statement
CNC	Currently Not Collectible
CORP	Corporation
CORR	Correspondence
CPA	Certified Public Accountant
CSCO	Compliance Service Collection Operation
CSED	Collection Statute Expiration Date
DECD	Deceased
DOB	Date of Birth

Exhibit 5.19.5-4 (Cont. 2) (01-27-2021)

Standard Abbreviations for Use in Account Management Services, AMS and/or ACS (Reference IRM 5.19.5.4.7)

Abbreviation	Definition
DOD	Date of Death
EIC	Earned Income Tax Credit
EIN	Employer Identification Number
ES	Estimated Tax Payment
EXTN	Extension
FCC	Full Compliance Check
FIN	Financial Information
FPLP	Federal Payment Levy Program
FTD	Federal Tax Deposit
FTDPN	Failure to Deposit Penalty
FTFPN	Failure to File Penalty
FTPPN	Failure to Pay Penalty
FUTA	Federal Unemployment Tax Act
IA	Installment Agreement
IAPND	Installment Agreement Pending
IAREJ	Installment Agreement Rejection
ID	Identification
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
INDREV	Independent Administrative Review
INT	Interest
MEC	Minimum Essential Coverage
MESSG	Message
MFT	Master File Tax Code
MMIA	Manually Monitored Installment Agreement
MOD	Module
NA	Not Applicable
NEG	Negative
OIC	Offer In Compromise
OPA	Online Payment Agreement

Exhibit 5.19.5-4 (Cont. 3) (01-27-2021)**Standard Abbreviations for Use in Account Management Services, AMS and/or ACS (Reference IRM 5.19.5.4.7)**

Abbreviation	Definition
PD	Predictive Dialer
PDIA	Payroll Deduction Installment Agreement
PH#	Phone Number
P&I	Penalty & Interest
PNDG	Pending
POA	Power of Attorney
PPIA	Partial Payment Installment Agreement
PTR	Partner
PTRSHIP	Partnership
RECD	Received
RD	Return Delinquency
RO	Revenue Officer
RQST	Request
RTN	Return
SE	Self Employed
SITLP	State Income Tax Levy Program
SRP	Shared Responsibility Payment
SSN	Social Security Number
ST	Status
TAS	Taxpayer Advocate Service
TC	Transaction Code
TFRP	Trust Fund Recovery Penalty
THRU	Through
TP	Taxpayer
TPH	Taxpayer Husband
TPW	Taxpayer Wife
TPXH	Taxpayer Ex-Husband
TPXW	Taxpayer Ex-Wife
TY	Tax Year
UTC	Unable to Contact

Exhibit 5.19.5-4 (Cont. 4) (01-27-2021)**Standard Abbreviations for Use in Account Management Services, AMS and/or ACS (Reference IRM 5.19.5.4.7)**

Abbreviation	Definition
UTL	Unable to Locate
UD	Undeliverable
WH	Withholding
WOEA	Warned of Enforcement Action
XREF	Cross Reference

Exhibit 5.19.5-5 (10-28-2021)**ACS History Codes Reference IRM 5.19.5.4****Reassignment history codes within Call Site or to Service Center**

TOXn	X = alpha function from A through Z and n = numeric zero through nine. Zero indicates manager; one through nine are unit designations representing different work categories within each function ie. Research, Investigation, Service Center and Contact etc. This History Code reassigns the case to a new function/unit inventory with current day follow-up unless the employee specifies some future date or enters a subsequent History Code that has a later follow-up.
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Reassignment history codes outside of Call Site

Note: The system generates a 28-day follow-up on these three History Codes and moves the case to S9. If the case reappears in S9 on the follow-up date, it means that the SCCB has not made the requested input to IDRS or some other problem has developed.

TFQU	IDS systemically inputs TDA/TDI Assignment code of AOTO7000 which will remove an account from ACS and place it in the Field queue (Refer to Exhibit 5.19.5-7 for queue bypass criteria). To reassign, employee must input TFQU,,AOTO7000.
TFRO	Generates an Action Request to input a TDA/TDI Assignment Code (TSIGN) to IDRS which will remove an account from ACS and assigns it for field contact. Proposed TFROs are forwarded to a manager for approval and input. A specific revenue officer number, if known, may be entered as a definer after the History Code (e.g. TFRO,,21003722): ACS Support will TSIGN the account to that employee. Otherwise, ACS Support determines the correct field employee TSIGN based on ZIP Code and the predicted grade level of the account. If the revenue officer's assignment number is not known, use definer showing the AOTO by 6501 (no documents to be associated) or 6566 (documents to be associated). If the managers wants to enter TSIGN directly to IDRS, see the IRM 5.19.1.4.1, Account Actions on Referral/Redirects.

Enforcement Actions - Levies/NFTL

Exhibit 5.19.5-5 (Cont. 1) (10-28-2021)

ACS History Codes Reference IRM 5.19.5.4

LV0n	n = 1 through 15, indicating the levy position on ACS. You must enter the LVnn code from the page of the Levy Screen displaying the Levy source to be attached. System generates a Notice of Levy overnight at the service center. The National Prints Sites (Detroit and Ogden) will check the levy for printing errors, ensure there is a complete mailing address, sign and forward the levy for mailing. If the levy has errors they cannot correct, they reject the levy by entering on ACS the History Code MCLV and changing the follow-up to the current day. Levies with incomplete addresses are destroyed, and the account reassigned TOE3 with the literal ADRMSG. Other rejects may be reassigned to a manager unit. For levies that are mailed, the system provides a 47 day follow-up to allow time for employers/financial institutions to respond. All balance due tax modules for which the specific taxpayer is liable are listed on levies. If necessary, you may exclude specific tax modules. The Tax Module Screen shows an asterisk in front of each tax module. Remove the asterisk from any tax module you wish to exclude. Confirm the removal using History Code CS00 before paging to any another screen or requesting the LVnn. If you are excluding tax modules from two or more MOD screens, a separate CS00 entry is required for each screen. After confirming the screen changes with the CS00, enter the LVnn. Document in Comments what tax module(s) will be on the levy. After entering the LV action, the Tax Module Screen defaults back to showing an asterisk in front of each tax module. You will see error message 111 if you remove some asterisks, then try to exit the screen without confirming the change. Either confirm the change or remove the exclusions. There also is a warning message if the asterisk is removed from all tax modules.
AL0n	n = 1 through 15, indicating the levy position on ACS. This History Code is used to add a levy to ACS. The position, i.e. 1 through 15, must already be vacant or an error message will appear. This History Code is entered on the Levy Screen after the source name and full address plus other pertinent information is input to the screen. Finally, where appropriate enter the secondary TIN (if the source is joint or for spouse only). If fifteen levy sources are displayed and we need to add one, check for and delete duplicate to make room. Otherwise, add the source to comments.
DL0n	n = 1 through 15, indicating the levy position on ACS. This History Code deletes a levy source already on ACS. Deletions can be made only from the page of the Levy Screen displaying the levy source to be deleted. When the code is entered, the system will immediately drop all data in the levy position indicated. Therefore, employees must identify the source being deleted as a definer after the DLnn. Unless we permanently record it as a definer, subsequent investigation could turn up the same source and we could waste time recontacting the third party since there would be no ACS reference that we had previously checked it. The definer is limited to ten characters, so truncate or abbreviate as necessary to identify the source in as few letters as possible. For example, deleting XYZ Manufacturing Company might be input as DL01, XYZMFG. Note: If deleting the source from the levy verification screen, the definer is systemically generated.
SCLV	An SCLV will generate when levies are cancelled systemically during the levy review batch process.

Exhibit 5.19.5-5 (Cont. 2) (10-28-2021)

ACS History Codes Reference IRM 5.19.5.4

LV0n	n = 1 through 15, indicating the levy position on ACS. You must enter the LVnn code from the page of the Levy Screen displaying the Levy source to be attached. System generates a Notice of Levy overnight at the service center. The National Prints Sites (Detroit and Ogden) will check the levy for printing errors, ensure there is a complete mailing address, sign and forward the levy for mailing. If the levy has errors they cannot correct, they reject the levy by entering on ACS the History Code MCLV and changing the follow-up to the current day. Levies with incomplete addresses are destroyed, and the account reassigned TOE3 with the literal ADRSMMSG. Other rejects may be reassigned to a manager unit. For levies that are mailed, the system provides a 47 day follow-up to allow time for employers/financial institutions to respond. All balance due tax modules for which the specific taxpayer is liable are listed on levies. If necessary, you may exclude specific tax modules. The Tax Module Screen shows an asterisk in front of each tax module. Remove the asterisk from any tax module you wish to exclude. Confirm the removal using History Code CS00 before paging to any another screen or requesting the LVnn. If you are excluding tax modules from two or more MOD screens, a separate CS00 entry is required for each screen. After confirming the screen changes with the CS00, enter the LVnn. Document in Comments what tax module(s) will be on the levy. After entering the LV action, the Tax Module Screen defaults back to showing an asterisk in front of each tax module. You will see error message 111 if you remove some asterisks, then try to exit the screen without confirming the change. Either confirm the change or remove the exclusions. There also is a warning message if the asterisk is removed from all tax modules.
FM10	System generates a NFTL request on computer stationery and upload the date NFTL overnight at the service center for later processing. The NFTL request include(s) all ACS modules which do not have a lien indicator turned on. The SCCB perfects the NFTL, online, then it uploads by tape to the Automated Lien System (ALS) in the appropriate district Centralized Lien Operation for filing. The Centralized Lien Operation also is responsible for ensuring that lien fees are entered to IDRS. When this is done, ACS will display the literal LIEN.

Letters

Exhibit 5.19.5-5 (Cont. 3) (10-28-2021)

ACS History Codes Reference IRM 5.19.5.4

LTnn	nn = numerics designating a particular letter-see Exhibit 5.19.5-2 . LT letters are issued to taxpayers. Letters are printed overnight and mailed from the National Print Sites (Detroit and Ogden). The date printed on ACS letters is the date it was requested plus a variable number of “displacement” days. Currently, we suggest “plus three days”, so a letter requested on September 12 would be dated September 15, but most service centers use from 5 to 7 days. This allows time for the service center to prepare the letter for mailing. Generally, LT letters list balance due and/or return delinquency information on the back of the taxpayer letters. The system generates a 25-day follow-up on all LT letters (except LT11 which now has a 53 day follow- up) to allow time for the taxpayer’ response. Different follow-up dates may be established for letters by entering History Code OAXX,nn (where nn represents the number of follow-up days) following the LT entry. All tax modules are listed on letters. If the case requires a notice for some but not all modules, you may exclude specific tax modules. The Tax Module Screen shows an asterisk in front of each tax module. Remove the asterisk from any tax module you wish to exclude. Confirm the removal using History Code CS00 .before paging to any another screen or requesting a letter. If you are excluding tax modules from two or more MOD screens, a separate CS00 entry is required for each screen. After confirming the screen changes with the CS00, enter the LTnn. Document in Comments what tax module(s) will be on the letter. After entering the LT action, the Tax Module Screen defaults back to showing an asterisk in front of each tax module. You will see error message 111 if you remove some asterisks, then try to exit the screen without confirming the change. Either confirm the change or remove the exclusions. There also is a warning message if the asterisk is removed from all tax modules. If a copy of an LT letter is required to an authorized representative, a PO letter will be systemically generated.
LPnn	nn = numerics designating a particular letter. LP letters are issued to third parties. They do not list balance due and/or return delinquency information. Certain LP letters can be addressed to a specific file address with the input of a specific parameter. Several types of parameters are valid, depending on the type of letter requested. For example, for letters to third parties listed on the levy screen, enter the letter number, then the two digit levy position as a definer, e.g., LP61,03. For those third party letter required overlay, enter the name and address of the third party in the taxpayer name and address fields on the Letter Screen. The system generates a 25-day follow-up on third party LP letters. Different follow-up dates may be established where necessary, by entering History Code OAXX,nn (where nn represents the number of follow-up days) following the LP entry.
POnn	Used to issue copies of LT letters to authorized representative. nn= the letter number. The definer after the History Code should identify the authorized representative as much as possible. Letters generated with show the words POA COPY. See IRM 5.19.5.4.9, POA/CAF Letters and the RAF for more details.
OLnn	Used to issue ACS LT letters to different address than shown on the screen. nn = the letter number. The definer after the History Code should identify the address as much as possible. It doesn’t apply to LP letters. See 2 above for instructions on issuing LP letters to other addresses. Any OL letters generated will have the ACS Case Reference Number not the Taxpayer Identification Number.
ST/ SPnn	ST/SP are used to issue Spanish letters upon request. Spanish versions of LT/LP are handled the same way as English versions.

Exhibit 5.19.5-5 (Cont. 4) (10-28-2021)

ACS History Codes Reference IRM 5.19.5.4

LTnn	nn = numerics designating a particular letter-see Exhibit 5.19.5-2 . LT letters are issued to taxpayers. Letters are printed overnight and mailed from the National Print Sites (Detroit and Ogden). The date printed on ACS letters is the date it was requested plus a variable number of “displacement” days. Currently, we suggest “plus three days”, so a letter requested on September 12 would be dated September 15, but most service centers use from 5 to 7 days. This allows time for the service center to prepare the letter for mailing. Generally, LT letters list balance due and/or return delinquency information on the back of the taxpayer letters. The system generates a 25-day follow-up on all LT letters (except LT11 which now has a 53 day follow- up) to allow time for the taxpayer’ response. Different follow-up dates may be established for letters by entering History Code OAXX,nn (where nn represents the number of follow-up days) following the LT entry. All tax modules are listed on letters. If the case requires a notice for some but not all modules, you may exclude specific tax modules. The Tax Module Screen shows an asterisk in front of each tax module. Remove the asterisk from any tax module you wish to exclude. Confirm the removal using History Code CS00 .before paging to any another screen or requesting a letter. If you are excluding tax modules from two or more MOD screens, a separate CS00 entry is required for each screen. After confirming the screen changes with the CS00, enter the LTnn. Document in Comments what tax module(s) will be on the letter. After entering the LT action, the Tax Module Screen defaults back to showing an asterisk in front of each tax module. You will see error message 111 if you remove some asterisks, then try to exit the screen without confirming the change. Either confirm the change or remove the exclusions. There also is a warning message if the asterisk is removed from all tax modules. If a copy of an LT letter is required to an authorized representative, a PO letter will be systemically generated.
ISnn	Use when sending an informational copy of LT11 in Spanish. An informational copy can only be sent on those modules with a final notice date. If no final notice date is listed, then an LT11 or ST11 must be issued first. If an LT11 has been issued within the last 53 days, the system will generate a message to the user that an IS or informational copy can only be issued. The informational copy is issued to the address of record only. It does not change the CDP date and will not be sent as a certified letter.
OSnn	If the user overlays the entity address and wants to issue a Spanish version to the overlay address, use OS followed by the letter number.
PSnn	Used to issue a Spanish version to a POA. Spanish and POA letters in Spanish have systemic driven follow-updates based upon the letter type.

Closing Actions

Note: All History Codes in this section have a systemically generated 28-day follow-up to allow time for campus input of the requested actions.

Exhibit 5.19.5-5 (Cont. 5) (10-28-2021)
ACS History Codes Reference IRM 5.19.5.4

NCnn	Used by manager to approve currently not collectible decisions for which employees are not authorized to make direct inputs to IDRS. See IRM 5.19.1.2.6 , Case Processing Authority Levels nn = 03 through 10, 12 through 16 and 24 through 32. The numerics refer to the appropriate TC 530 Closing Code. NC actions other than NC00 upload systemically to IDRS. NC00 is used when more than one closing code is required. It generates a paper Action Request for SCCB to input the closure to IDRS manually. Comments must specify which codes to use for each module. Employees reassign cases to their managers with NC and the appropriate nn entered as a definer.
RDnn,mmm	Used to request update to IDRS of closing action on return delinquency. Most determinations can be entered directly to IDRS, but the alternative of updating IDRS through this History Code has been retained to provide more flexibility to management in using resources. nn = 90 through 99; mmm = the appropriate closing code. The numerics nn refer to the last two digits of the corresponding transaction code, e.g. RD90 means input TC 590 to IDRS. The numerals 00 are used when more than one transaction or closing code applies, in which case comments must specify which codes to use for each module.

Journal Entries

Exhibit 5.19.5-5 (Cont. 6) (10-28-2021)
ACS History Codes Reference IRM 5.19.5.4

OCXX	Used to record third party telephone contacts. The category of call will be entered as a definer after the History code, e.g. OCXX, NEIGHBR. On calls to employees or financial institutions, enter the levy position on ACS, e.g. OCXX, LV01. More detailed information may be entered in Comments. Follow-ups can be established with this code, e.g. OCXX,18, LV01.
OAXX	Used to record other actions taken by the call site to resolve the case, e.g. directory or other files search. The specific action taken will be entered as a definer after the History Code. If a follow-up is needed as part of the entry, it must appear after the History Code and before the definer. Use OADT where the only action is a change to the follow-up date. If employee takes no other action on a case with an expired follow-up, use OADT,01 to reschedule it. Management monitors OADT usage. Use OATR when a case is displayed and the call must be transferred. Use OAxX in other cases.
MCaa	aa = the first two characters of an erroneous History Code. A journal entry used to instruct employee to ignore the most recent History Code whose first two characters correspond with aa. This is necessary because once a History Code is established, it cannot be deleted. This code is used both by the call site and the Support.

Other History Codes

SCnn	nn = an alpha/numeric corresponding to an SCCB Action List category code. Systemically generated; indicates that the entity appeared on the SCCB Action List and shows its category code see Exhibit 5.19.5-3.
NM99	Systemically generated; indicates that a new module on the entity has been added to ACS. Does not affect follow-up date.
NMOF	Systemically generated; indicates the new module has been added to ACS, but 20 modules (max) already appear on the Entity screen

Exhibit 5.19.5-5 (Cont. 7) (10-28-2021)
ACS History Codes Reference IRM 5.19.5.4

SCnn	nn = an alpha/numeric corresponding to an SCCB Action List category code. Systemically generated; indicates that the entity appeared on the SCCB Action List and shows its category code see Exhibit 5.19.5-3.
CS00	Used by employees to change certain fields on the current screen, e.g. identifying specific tax modules on the Tax Module Screen to exclude from a levy or LT letter, or entering a telephone number on the Entity Screen. Identifying the field to change involves an asterisk (*). To enter a telephone number, place an asterisk immediately in front of the field. An asterisk already appears in front of each module on the Tax Module Screen. Remove the asterisk from any module you wish to exclude from the levy or LT letter. Confirm the change using CS00 before paging to any other screen. If you are excluding tax modules from two or more MOD screens, a separate CS00 entry is required for each screen. The CS00 code will be retained in the history code section unless there has been a previous history code entry the same day. To make a change to a contact use CS00 or PF-6, the change to a contact will include placing an asterisk on the second name line to far left (see screen).
ARC	Archive request IRM 5.19.5.4.8, Requesting ACS Archive.
CLnn	Used to cancel History Codes beginning with , FM, LP, LV, LT, NC, PO, OL, RD, or TF if the error is discovered the same day. nn = the corresponding History Code Section line displaying the erroneous History Code. For example, if an LP64 were input in error and is now displayed on line 3 in the History Code Section, the correcting entry would be CL03. Though CL stops the paper from GENERATING, it does not alter the system follow-up date. This must be corrected manually.
CTnn	Used to Change Team designations. The first n = the losing team, while the second n = the gaining team.

Exhibit 5.19.5-5 (Cont. 8) (10-28-2021)
ACS History Codes Reference IRM 5.19.5.4

SCnn	nn = an alpha/numeric corresponding to an SCCB Action List category code. Systemically generated; indicates that the entity appeared on the SCCB Action List and shows its category code see Exhibit 5.19.5-3.
ZAP	<p>ZAP Used to manually close an entity or tax module off ACS when a closing update from IDRS is not received</p> <p>Valid codes are:</p> <p>ZAP1 to remove the entity and all modules from ACS</p> <p>ZAP2 to remove some balance due modules from ACS</p> <p>ZAP3 to remove some return delinquency modules from ACS</p> <p>ZAP2 and ZAP3 require a specific format to identify each tax module for removal. For example, ZAP2,,xyyyymm, where xx - MFT, yyyy = tax year and mm = the period ending month.</p> <p>Note: Any ACS employee can to enter these codes.</p>

Exhibit 5.19.5-6 (11-23-2020)**ACS Definers/Literal Reference IRM 5.19.5.4.3**

Definer and literal are terms used interchangeably to refer to the alpha-numeric characters following the parameter field. Definers and Literals act to explain the Action History code and do not actually affect the action. Sometimes Action History codes serve as definers when they are used in the definer position. The below list is **not** all exclusive to the Definers and Literals that can be used.

Example: TOE3,10,Levy the definer explains that the levy is the reason why the account will be transferred to E3.

Exhibit 5.19.5-6 (Cont. 1) (11-23-2020)

ACS Definers/Literal Reference IRM 5.19.5.4.3

ACS Definers and Literals	Definition of the Definer or Literal
ACCRUAL	Penalty and Interest Due. Requires Manual Computation.
ACS	Automated Collection System
ACSSI	Automated Collection System, System and Inventory
ALSDONE	Accurint research completed positive or negative.
ANSWMACH	Answering machine
BNKRPT	Bankruptcy-Filed by Taxpayer
BDAD	SCCB input for undeliverable levies which should not be deleted without follow-up.
CFOLDONE	IDRS command code TRDBV, IRPTR(O), INOLES and BMFOLE address and phone number research manually completed.
CHKPYMT	Check Payment-Taxpayer promised to pay but there is no record of payment. Usually LVn is follow-up if payment not made.
COMDNE	411.Com used new phone number found.
COMX	411.Com used no new information found.
CONTLV-IA	Continuing Levy-Installment Agreement-Continuing wage levy was input to IDRS as an installment agreement.
CONTLVY	Continuing Levy-Wage levy payment is due.
CRBUR	Credit Bureau
DATE MSNG	SCCB reject of IA request-payment date not shown.
DECD	Deceased
DOAO0888	Substitute for Return
ESTAB	Request for copy of latest income tax return.
EXTENDnn	Indicates an extension of time to file has been requested by a Taxpayer.
FILE	There are paper documents in the suspense file in Research.
FLPY	Taxpayer agrees to full pay the balance by a certain date.
FROMH7	H7 inventory worked and transferred to O9 and there is an unresolved IDT issue on the account.
I2 DONE	All Investigation Unit 2 processing has been completed to locate taxpayer and/or assets
I4 DONE	All Investigation Unit 4 processing has been completed to locate taxpayer and/or assets.
IADONE	CR input I/A on IDRS and enter TOC0,30 action to allow the case to drop off ACS.

Exhibit 5.19.5-6 (Cont. 2) (11-23-2020)**ACS Definers/Literal Reference IRM 5.19.5.4.3**

ACS Definers and Literals	Definition of the Definer or Literal
IA PNDG	Installment Agreement Pending
IAT	Integrated Automation Technologies
IDT	Identity Theft
IRPTRDNE	CC: IRPTR research completed negative and/or positive,
LPnnUD	Letter to Third Party Undeliverable-nn = number of letter
LPnnX	Letter to Third Party-Response contained no useful information. nn = number of letter.
LPnnY	Letter to Third Party-Response contained useful information which has been used.
NBRCK	Research conducted and neighbor addresses located (BMF only).
NBRCKX	Research conducted and no neighbor leads found (BMF only).
NEWADRS	Possible New Address
NOREJ	An Independent Reviewer disagreed with the proposed rejection of the I/A.
NO POA	No Power of Attorney-SCCB could not locate a Power of Attorney.
OK2REJ	An Independent Reviewer concurred with the proposed rejection of the I/A.
OPAGREE	Taxpayer referred to OPA.
PMT AMT	SCCB reject of IA request-payment amount not shown.
POA	Power of Attorney
PREDDIALR	Applied with systemic TOI5 actions after the Predictive Dialer completes all out call attempts and an action history code shows I2DONE.
RD PNDG	Return Delinquency Pending
REJCMTn	SCCB reject of letter, levy or NFTL. See comment line n for explanation.
SFR	Substitute for return referral.
TDIONLY	Applied with sytemic TOI5 actions after balances due are closed and only a return delinquency exists.
TFQU	Transfer to Queue
TFRO	Transfer to Revenue Officer.
TFDBVDNE	CC: TRDBV research completed positive and/or negative.
UD MAIL	Undelivered Mail - Mail was returned.
UNPUB	Unpublished -Telephone Number.
VLSP	The taxpayer agreed to make a Voluntary Lump Sum Payment to meet streamline I/A criteria.

Exhibit 5.19.5-6 (Cont. 3) (11-23-2020)**ACS Definers/Literal Reference IRM 5.19.5.4.3**

ACS Definers and Literals	Definition of the Definer or Literal
XTRA MODS	SCCB reject of an RD, IA or NC Action Request because IDRS shows additional modules that must be considered.
53APP	The manager approved the CNC closure.

Exhibit 5.19.5-7 (09-24-2021)**Field Queue Bypass Criteria Reference IRM 5.19.5.4.1**

All unresolved ACS cases being reassigned for field contact are sent to the Field queue, using History Code TFQU, unless they meet one of the queue bypass criteria listed below. Request a NFTL on TFQU cases if the case meets the NFTL criteria in IRM 5.19.4.5.3.2, Filing Criteria.

1. Cases meeting the following queue bypass criteria are sent directly to the field using TFRO,,AO-TOnnnn.
 - a. Taxpayers who have attempted to resolve their accounts, but due to authority levels, ACS is prohibited from resolving the case. These would most often involve hardship determinations and installment agreement requests for amounts more than the current authority, and Partial Payment Installment Agreements (PPIA) where financial analysis indicates the taxpayer has sufficient equity in real property. .
 - b. CFf requests assignment to the field due to related accounts on the taxpayer and the request is made by a group manager.

Note: Cases with one or more module(s) containing an imminent CSED should not be transferred to the Field via ACS history code TFRO or IDRS cc ASGNI/ASGNB. An imminent CSED is classified as less than 8 months remaining on the CSED.

2. To send cases to the field take the following actions:
 - a. Document AMS history with the detailed reason for bypassing the queue and proposed installment agreement terms.
 - b. Reassign case to I7 for manager/lead approval and input of History Code TFRO.
 - c. For IMF cases: Manager/lead will enter TFRO with a definer showing the AOTO followed by 6501 if there are no associated documents, or 6566 if there are associated documents.
 - d. For BMF cases: Manager/lead will enter TFRO with definer 6541.
 - e. For non-stat 22 cases the manager/lead enters the assignment change directly to IDRS.

Note: On IDRS, use CC ASGNI/ASGNB if the case is SB/SE and in the same Area Office (AO) as the call site; for all other cases, use CC INCHG (IMF) or BNCHG (BMF) with Doc code 50, and the 8 digit number beginning with the new AO. AO designations for each BOD is listed in Section 11 of Document 6209, ADP and IDRS Information, and is available for SERP.

3. All other accounts that cannot be closed in ACS should be sent to the queue using history code TFQU,,AOTO7000.

Exhibit 5.19.5-8 (11-21-2019)**Cases that Systemically Bypass ACS Reference IRM 5.19.5.4.1**

The following case types systemically bypass ACS:

Note: *Issuance Codes are IDRS, not ACS.

Case Type
Non-Master File cases
Form 706 - Estate Tax Return
Form 720 - Excise Tax Return (MFT 03 Abstract #'s 050 & 052).
Form 730 - Tax on Wagering
Form 11C - Special Tax Return-Wagering
TR-1 (Request for Quick/Prompt Assessment) Coded TDAs which do not have a posted TC 300.
TDIs resulting from Form 3949, Informants Communications.
Those cases which are direct assignments due to other modules in the field (only when RO assignment number has not yet been assigned to the case, e.g., IDRS Assignment Number 6100).
Selection Code 92 (IRS Employee) TDIs.
TDI MFT (01,10,11,14) within 3 years prior to current calendar year where LPS amount and/or credit amount is \$250/\$1500 and range is 2 years prior to earliest TDI or any period subsequent to TDI.
TDAs/TDIs with TC 148 and issuance code of T, U, N or L. *(See note below)
TDAs with TC 914 or TC 916.
TDAs with a TC 59X with cc 63, 64 or 68.

Exhibit 5.19.5-9 (11-23-2020)
ACS Real Time Error Messages

Data Entry Errors	Description
082 Notified TP of 3rd Party Contact	Operator tried to issue levy for a third- party Letter (LP51, LP53, LP54, LP59, LP61, LP62) and there is no third -party date, or the third-party date is less than 17 days.
240 Failed Negative Tin Check	User attempted to access an account that was identified by the Negative TIN Database as an unauthorized access. (a list of TINS an employee is forbidden to access , such as spouse, neighbor relative etc). This will lock the account. User will need to refer the issue to their manager.

Sign-On Errors	Description
119 Invalid Sign on Attempt	One or more of the input fields on the Sign-on Attempt Screen are invalid. Verify all the sign-on information. You only have a limited number of sign-on attempts. Once you have reached that limit, the terminal is disabled. When this occurs, you should contact an ACS Manager to enable your terminal.
120 Employee Already Logged On	A sign-on attempt was made using a duplicate employee number/ password/function/unit combination. Contact your Security Analyst or Supervisor immediately.
362 Invalid RACF Userid	You have attempted to enter an invalid RACF userid on the Security Maintenance screen. Verify that the RACF userid entered is correct. Reenter the sign-on information. The RACF userid entered on the Sign-on screen does not match the RACF userid on the employee's Security profile.

Invalid Case Access Error Messages	Description
139 FERDI Account	This message is displayed when the account you have accessed is a FERDI case (FERDI indicator on account is "1").
267 Not SCP Profile Transfer Call to SCP	This message will be displayed when a non -SCP employee has accessed an SCP case.

Third Party Contact Errors	Description
371 TPC date not met on all mods	Third Party Contact date is missing on a module.

Exhibit 5.19.5-9 (Cont. 1) (11-23-2020)
ACS Real Time Error Messages

Third Party Contact Errors	Description
372 Cannot send letter, TPC date not met	Final Notice Date is met on all modules, but one module does not meet the TPC date check. Letter was submitted in real time after 365 days.
373 TPC date not yet within timeframe	Letter was submitted in real-time prior to 46 days (within 45 days after LT11/LT40).

CSED Error	Description
585 Imminent CSED TFQU case	This message is displayed when a TFRO action is being taken on a case where one or more TDA modules have imminent CSEDs (less than eight months left).

Exhibit 5.19.5-10 (01-27-2021)**Predictive Dialer Completion Codes Reference IRM 5.19.5.6.1**

Agent Disposition Code	Description	Notes	ACS PD Results Code
RESOLVE	Taxpayer resolved their account	Taxpayer resolved their account during the PD contact	RESOLVE
REFUSED	TP refused to discuss	Taxpayer refused to discuss their account during the PD call	REFUSED
TPCB	Taxpayer promises to call back.	CR did not resolve the case; the customer promises to call back.	TPCB
LMTCB	CR left a message on answering machine.	Used when the CR leaves a message to callback on an answering machine believed to belong to the TP.	LMCBANS
3rd PRTY	CR left message with 3rd party.	Used when there is a reasonable expectation that the 3rd party will relay a call back message (i.e., Family member, friend, work associate, etc.).	LMCB3rd
WRGNUM	Wrong Number	Telephone number has been disconnected or CR believes this to be a wrong number and will delete the number.	WRGNUM
BAD LINE	Line Problems	Not in service, cannot be completed, etc.	BADLINE

Exhibit 5.19.5-11 (11-21-2019)
Generic Issuance to ICS From ACS

The number 65 at the beginning of each Issuance Number is the generic issuance to ICS from ACS

The chart below shows the 6501-6549/6566 Generic Issuance Codes to ICS (SB/SE) from ACS using TFRO history code.

Issuance Number	Meaning	Sub-CD	Literal
6501	TP Needs Contact, From ACS to SB/SE Field (no correspon- dence)	601	TAXPAYER NEEDS CONTACT - IMF
6501	TP Needs Contact, From ACS to SB/SE Field (no correspon- dence)	602	TAXPAYER NEEDS CONTACT BMF
6501	TP Needs Contact, From ACS to SB/SE Field (no correspon- dence)	603	TAXPAYER NEEDS CONTACT -OTHER
6511	PPIA from ACS	904	POTENTIAL SIGNIF EQTY FRM ACS
6566	TP Needs Contact from ACS to SB/SE field (with correspondence)	601	TAXPAYER NEEDS CONTACT - IMF
6566	TP Needs Contact from ACS to SB/SE field (with correspondence)	602	TAXPAYER NEEDS CONTACT - BMF
6566	TP Needs Contact from ACS to SB/SE field (with correspondence)	603	TAXPAYER NEEDS CONTACT - OTHER

Exhibit 5.19.5-12 (11-23-2020)
ACS Inventories

Function/ Unit	Contact	Investigative	Research	Enforcement	FERDI	Support
0	Approval	Approval	Approval	Approval	Approval	Approval
1	IMF TDA/ Combo	Reserved	Suspense cases	Reserved	Initial Processing	Cases on ACS Action Lists
2	BMF TDA/ Combo	research on 3rd party data, directories, calls/letters needed	Taxpayer Advocate Cases	Pre-levy Actions, usually LT11 issued	Systemic Moni- toring (FPLP full pay within CSED)	Systemic Automated Telephone Number Research (TNR)
3	IMF TDI	Reserved	Fraud Referral and Tax Court	Systemic Levy Action only	Systemic Moni- toring (FPLP will not pay within CSED)	MFT31 Mirror As- sessment needed
4	BMF TDI	Final Attempts to locate TDA/ Combo cases	Decedent, bankruptcy, OIC and APO/FPO	Manual Levy - initial levy action taken	Manual Process- ing Procedures	Corre- spondence cases waiting an answer or research results
5	Locator Research Results	Final Attempts to locate TDI cases	Pending In- stallment Agreements, Defaulted CTWGLV (Callsite only)	Levy follow-up including issuing next appropriate levy	New Assess- ment and/or Other Actions	Install- ment Agreement requests but waiting for taxpayer confirma- tion, financial, or other informa- tion
6	Reserved	Reserved	Independent Review (Callsite only)	Non FERDI FPLP follow-up	Levy Follow-up	Reserved

Exhibit 5.19.5-12 (Cont. 1) (11-23-2020)
ACS Inventories

Function/ Unit	Contact	Investigative	Research	Enforcement	FERDI	Support
7	High Income Non-Filer (HINF)	Cases need transfer to TFQU or TFRO	Reserved	Continuous Wage Levy	Locator/Pre-closure Research	Taxpayer Advocate Cases, Operation Assistance Request (OAR) received
8	Payroll Tax (941/943/944/940)	Reserved	Cases returned from the queue systemically	Cases moved from H7 by headquarters that requires manual levy processing, IDTHF indicator remains on case	TDI or SRP Only	Collection Due Process (CDP) inventory
9	POA contact needed, no levy source	CR Incoming Calls	International outgoing calls	NFTL Determinations (follow up to LT39)	Correspondence/ACSS	Cases being transferred out of ACS

Function/Unit	Hold	Oscar	Program	SCP - N	SCP - Q	Various
0	Approvals	Managerial/ACSS CIS Referrals	Approvals	Approvals	Approvals	IDTHFT - Pending Claims
1	Disaster Cases	Reserved	Reserved	Suspense cases	Reserved	Reserved
2	High Income Non Filer (HINF) Exam	IDTVA-C ACSS IDT Correspondence	Reserved	Pre-levy cases, usually LT11 issued	Reserved	Reserved
3	HQ Request Hold	IDTVA-C BMF	Reserved	Levy, CTWGLV, and Levy Follow-up (same as E4, E7, E5)	MFT31 Mirrored Assessments (same as S3)	Reserved

Exhibit 5.19.5-12 (Cont. 2) (11-23-2020)
ACS Inventories

Function/Unit	Hold	Oscar	Program	SCP - N	SCP - Q	Various
4	Reserved	IDTVA-C ASFR	Reserved	Insolvency and Special Handling (same as R4)	Taxpayer Correspon- dence (same as S4)	Reserved
5	Letter Leveling LT11/LT16 needed	IDTVA-C AUR Referrals	OPA Inventory	Agreement Issues and Accelerated Accounts (same as R5)	Installment Agreement (same as S5)	Reserved
6	New Receipts with ASMT Alert	Other Func- tional Referrals	Reserved	Independent Review (same as R6)	Reserved	Reserved
7	Cases from E3, E4, E7 with IDTHF indicator	IDTVA-C Exam Referrals	Reserved	TDA/Mixed Modules requiring contact or locator (same as Cn and I4)	Reserved	Reserved
8	Cases from E9 with IDTHF indicator	Referrals to DITA	Reserved	TDI Stand- alone Requiring Contact or Locator (same as Cn and I5)	Reserved	Reserved
9	IRSN Accounts	Referrals from ACS Compliance	Reserved	Transfer Actions (same as I7)	Reserved	Reserved