



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.3.10

SEPTEMBER 17, 2018

## EFFECTIVE DATE

(10-01-2018)

## PURPOSE

- (1) This transmits revised IRM 21.3.10, *Taxpayer Contacts Practitioner Priority Service (PPS)*.

## MATERIAL CHANGES

- (1) Various editorial changes.
- (2) IPU 17U1608 issued 11-16-2017 IRM 21.3.10.2.1(4) IRM reference for address changes.
- (3) IPU 18U0411 issued 03-07-2018 IRM 21.3.10.3 - Added link to IRM 21.3.9.3.1
- (4) IRM 21.3.10.3(2), Authentication and Disclosure Guidelines - Form 10848, Report of Inadvertent Disclosure of Tax and Privacy Act Information, is obsolete.
- (5) IRM 21.3.10 3(3), Authentication and Disclosure Guidelines - Advise the durable POA that faxed general or durable POAs will not be sent to the CAF Function for processing, but will be destroyed after the call.
- (6) IPU 18U0538 issued 03-26-2018 IRM 21.3.10.3(3) - Added link to IRM 5.19.1.3.2, **ACS Transfer Information** and IRM 5.19.1.3.2.4, **Revenue Officer Assignments**.
- (7) IPU 17U1647 issued 12-04-2017 IRM 21.3.10.3.1.1 - Added If/Then procedures for assisting callers authorized by Form 2848.
- (8) IPU 18U0411 issued 03-07-2018 IRM 21.3.10.3.1.3 - Added Note that It is not necessary to validate the Reporting Agent by performing basic authentication on the callers SSN.
- (9) IPU 18U0782 issued 05-09-2018 IRM 21.3.10.3.1.3(1) - Added link to IRM 21.3.9.3(9).
- (10) IRM 21.3.10.3.2, Preparer Tax Identification Number (PTIN) - Corrected reference to IRM 21.1.3.3.1(15), Third Party Designee Authentication.
- (11) IPU 18U0281 issued 02-12-2018 IRM 21.3.10.3.2(4) - Electronic Products and Services Support (EPSS) help desks cannot assist tax professionals with account related questions.
- (12) IRM 21.3.10.3.4, Obtaining Faxed Authorizations - Corrected IRM title to IRM 11.3.1.14, Facsimile (FAX), Electronic Facsimile (E-FAX), and IRS Internal Enterprise Electronic Facsimile (EEFAX) Transmission of Tax Information.
- (13) IPU 18U0281 issued 02-12-2018 IRM 21.3.10.3.4(1) - The IRS can still accept information from non-authorized third parties.
- (14) IRM 21.3.10.4.1, Allowable Topics for Telephone Discussion - Included reference to IRM 21.3.10.2, Practitioner Priority Service (PPS) Overview.
- (15) IRM 21.3.10.4.2, PPS Telephone Calls - Added additional IRM references to further clarify PPS assistor requirements.
- (16) IRM 21.3.10.4.4(3), Income Verification Express Service (IVES) Requests Processing - Provided additional description of the IVES request process.

- (17) IRM 21.3.10.5, Transfers and/or Referrals - Better defined payoff Amount as opposed to a current balance. **Current balance** due, shown on a transcript, is the accessed balance without accrued penalty and interest. **Payoff amount** is the amount the taxpayer would have to pay to satisfy the entire debt, including all penalties and interest, on or before the agreed to date with ACS
- (18) IPU 18U1008 issued 06-28-2018 IRM 21.3.10.4.3 - All references to Aspect and the #(five digit numbers) removed
- (19) IPU 18U0281 issued 02-12-2018 IRM 21.3.10.4.3(5) - Added IRM link to If and Then chart referencing Status 22 transfers.
- (20) IPU 18U0538 issued 03-26-2018 IRM 21.3.10.4.4 - Added reminder not to provide a payoff amount for cases assigned to ACS.
- (21) IPU 18U0782 issued 05-09-2018 IRM 21.3.10.4.4(11) - Added link to IRM 21.2.3.5.2 *Selecting the Type of Transcript*.
- (22) IPU 18U0538 issued 03-26-2018 IRM 21.3.10.4.4(15) Added transcript request procedures.
- (23) IPU 18U0538 issued 03-26-2018 IRM 21.3.10.4.4(16) Added payoff amount procedures and limitations to the third party.
- (24) IPU 18U0411 issued 03-07-2018 IRM 21.3.10.5 - Reminder to respond only to non-ACS related account issues before transferring to ACS and corrections to several transfer numbers.
- (25) IPU 18U1008 issued 06-28-2018 IRM 21.3.10.5 - All references to Aspect and the #(five digit numbers) removed.
- (26) IPU 18U1008 issued 06-28-2018 IRM 21.3.10.5(2) - Included a note Do not transfer callers if the only reason for the call is to request transcripts.
- (27) IPU 18U0538 issued 03-26-2018 IRM 21.3.10.5(2) - Added examples of non-ACS related account issues.
- (28) IPU 18U0782 issued 05-09-2018 IRM 21.3.10.5(2) (a) - Moved 2nd bullet from (2)(c) to (2)(a) as a note.
- (29) IPU 18U0538 issued 03-26-2018 IRM 21.3.10.5(2)(c) - Added status 22 for ACS.
- (30) IPU 18U0561 issued 03-30-2018 IRM 21.3.10.5(2)(c) - Added ACS assigned transfer procedures.
- (31) IPU 18U0782 issued 05-09-2018 IRM 21.3.10.5(2) (c) - Added link to IRM 5.19.1.3.2.4 *Revenue Officer (RO) Assignment*.
- (32) IPU 18U0281 issued 02-12-2018 IRM 21.3.10.5(2)(a) - Removed caution and note that #92085 or #1085 are valid for PPS call sites only.
- (33) IPU 18U1008 issued 06-28-2018 IRM 21.3.10.5.1 - All references to Aspect and the #(five digit numbers) removed.
- (34) IPU 18U0411 issued 03-07-2018 IRM 21.3.10.5.1(3)(b) - Revised transfer number for AUR.
- (35) IPU 18U0281 issued 02-12-2018 IRM 21.3.10.5.1(3) - Clarified call transfer format.
- (36) IPU 18U0538 issued 03-26-2018 IRM 21.3.10.5.1(3)(b) - Clarified AUR Transfer titles.
- (37) IPU 18U0301 issued 02-14-2018 IRM 21.3.10.5.1(5) - Reduced number of category, function, and program codes to establish a control base.

- (38) IPU 18U1008 issued 06-28-2018 IRM 21.3.10.6(3) - Correct the time from 3:00 p.m. to 2 p.m. for receipt of faxes and messages.
- (39) IPU 18U0281 issued 02-12-2018 IRM 21.3.10.8 - Corrected Fax number.
- (40) 21.3.10.8(5), Reporting Practitioner Misconduct - Added additional language to define a complaint of a tax return preparer.
- (41) IRM 21.3.10.9, PPS and Taxpayer Advocate Service (TAS) Criteria - Provide further guidance about the importance of The Taxpayer Bill of Rights (TBOR) in the employee's daily duties and interactions.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 21.3.10, dated September 16, 2016 (effective October 1, 2016), is superseded.

#### **AUDIENCE**

Practitioner Priority Service (PPS) telephone response employees in Wage and Investment (W&I), Small Business/Self-Employed (SB/SE), and Tax Exempt/Government Entities (TE/GE).

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21.3.10

Practitioner Priority Service (PPS)

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21.3.10.1  
(09-19-2017)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM covers procedures for the Practitioner Priority Service Toll-Free application.
- (2) **Audience:** The primary users of the IRM are all IRS employees in Business Operating Divisions (BODs) who are in contact with tax professionals by telephone.
- (3) **Policy Owner:** The Director of Accounts Management.
- (4) **Program Owner:** Wage and Investment (WI), Accounts Management, Process and Program Management, Business Master File (BMF) and Specialty.
- (5) **Primary Stakeholders:** The primary stakeholders are Management Officials who rely on accurate data, reports and quality information to ensure there are no gaps in efficiencies.
- (6) **Program Goals:** Program goals for this type of work are included in the Accounts Management Program Letter as well as IRM 1.4.16.24, Resource Guide for Accounts Management Managers.

21.3.10.1.1  
(09-19-2017)  
**Background**

- (1) Employees in the Accounts Management (AM) organization provide guidance and assistance to tax professionals by phone and/or forwarding authority information to the appropriate functional area.

21.3.10.1.2  
(09-19-2017)  
**Authority**

- (1) Refer to IRM 1.4.3.3 *Authorities*, for more information.

21.3.10.1.3  
(09-19-2017)  
**Responsibilities**

- (1) IRM 1.1.13.9.4, *Accounts Management* and IRM 21.1.1, *Accounts Management and Compliance Service Overview*. Accounts Management's Policy and Program Section has responsibility for information in this IRM. Information is published on a yearly basis.
- (2) The Director of Accounts Management is responsible for policy related to this IRM.
- (3) The Program Manager is responsible for ensuring this IRM is timely submitted to publishing each year.

21.3.10.1.4  
(09-19-2017)  
**Program Controls**

- (1) **Program Effectiveness:** Program Effectiveness is determined by Practitioner Priority Service employees successfully using the IRM for guidance to perform disclosure and other necessary account actions.
- (2) **Program Controls:** Goals, measures and operating guidelines are listed in the yearly Program Letter. Quality data and guidelines for measurement are referenced in IRM 21.10.1, *Embedded Quality (EQ) for Accounts Management, Campus Compliance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support*.

21.3.10.1.5  
(09-19-2017)  
**Acronyms**

- (1) For a comprehensive listing of PPS and all IRS acronyms, please refer to the *Acronym Database*.

21.3.10.2  
(09-19-2017)  
**Practitioner Priority  
Service (PPS) Overview**

- (1) Practitioner Priority Service (PPS) is a nationwide toll-free, account-related service for all types of tax practitioners. PPS serves tax practitioners as the first point of contact for assistance regarding account-related issues. There is no requirement for tax practitioners to use this service exclusively. A tax practitioner may be defined as any of the following:

- Attorney
- Certified Public Accountant
- Enrolled Agent
- Enrolled Actuary
- Enrolled Retirement Plan Agent
- Registered Tax Return Preparer
- Reporting Agent
- Third Party Designee

**Reminder:** The above list is not all inclusive and additional probing may be necessary to ensure proper service is provided to all valid caller(s). This also includes employees of a named business (Form 8821) as authorized by the taxpayer.

- (2) PPS is limited to tax practitioners (individuals and businesses) who provide tax advice, prepare income tax returns or act on the taxpayer's behalf. This includes, but is not limited to, obtaining transcripts, preparing and filing documents, or corresponding and communicating with the IRS regarding tax matter(s). See paragraph (1) above for the definition of a tax practitioner.
- (3) Tax practitioners may use PPS for their own account and non-account issues. Assist the practitioner after following established disclosure procedures. See IRM 21.1.3.2.3, *Required Taxpayer Authentication*.
- (4) If a practitioner calls and they are located in a covered disaster area and maintains records for several taxpayers outside the disaster area, see IRM 21.5.6.4.30(2), **-O Freeze** and IRM 21.5.6.4.37(3), **-S Freeze**.
- (5) The primary method for a tax practitioner to contact the Service regarding client inquiries is through the PPS toll-free number. PPS toll-free incoming calls are routed to one of the designated PPS sites listed below according to the type of account inquiry.

Sites	Type of Inquiry
Brookhaven, NY	Individual Master File (IMF)
Memphis, TN	Individual Master File (IMF)
Philadelphia, PA	Individual Master File (IMF)
Buffalo, NY	Individual Master File (IMF)
Nashville, TN	Individual Master File (IMF)
Pittsburgh, PA	Individual Master File (IMF)
Portland, OR	Individual Master File (IMF)
Cincinnati, OH	Business Master File (BMF)
Ogden, UT	Business Master File (BMF)



Sites	Type of Inquiry
Oakland, CA	Business Master File (BMF)

- (6) The PPS toll-free number is 1-866-860-4259. The lines are available to all tax practitioners with valid power of attorney declarations, tax information authorizations or third-party designee authorizations. If the power of attorney or tax information authorization is not recorded on the Central Authorization File (CAF):

- Valid documentation can be faxed to the toll-free assistor, or
- The taxpayer may provide Oral Disclosure Consent (ODC) to disclose tax information to a tax practitioner in resolving an account-related issue. See IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA*, for more information.

- (7) The hours of service are weekdays, Monday - Friday, 7:00 a.m. to 7:00 p.m. local time, except for Alaska and Hawaii, which follow Pacific Time.

**Note:** Practitioners calling from Puerto Rico receive service from 8:00 a.m. to 8:00 p.m. local time.

- (8) PPS provides the following benefits to tax practitioners:

- a. Improves overall consistency and quality of taxpayer service
- b. Provides accessibility into the IRS systems
- c. Reduces wait time for service

21.3.10.2.1  
(02-12-2018)  
**PPS Scope of Service**

- (1) PPS will assist tax practitioners, as defined in IRM 21.3.10.2(1), *Practitioner Priority Service (PPS) Overview*.
- (2) *Circular 230* governs the practice of Attorneys, Certified Public Accountants, enrolled agents, and others before the IRS. This document also establishes the rules of engagement for all who represent taxpayers before the IRS. For more information, see *Circular 230*.
- (3) Anyone who prepares or assists in preparing federal tax returns for compensation must have a valid PTIN before preparing returns.
- (4) An account inquiry is a contact relating to a taxpayer's tax account or entity information dealing with the processing of tax returns and corrections of subsequent errors. Account-related issues may or may not be on an open account. You could have account-related issues with no open modules, such as a request for an address change or missing schedules; even some balance due accounts are not currently open on IDRS. For more information regarding address changes, see IRM 3.13.2.3.6, *Change of Address* for BMF accounts or IRM 3.13.5.29 (6), *Oral Statement/Telephone Contact Address Change Requirements* for IMF accounts.

**Note:** A request for any transcript is considered an account related issue. For example, this may include, but is not limited to, a transcript request to meet a mortgage or student loan requirement.

- (5) If a call is received via the PPS line and the caller is not a tax practitioner as defined in IRM 21.3.10.2(1), *Practitioner Priority Service (PPS) Overview*, inform the caller that you are unable to help and direct the caller to the appropriate toll-free number below or to one of the other resources available for customers. Hours of Operation: Monday – Friday, 7:00 a.m. – 7:00 p.m. local time (Alaska and Hawaii follow Pacific Time).
- **IMF** (800) 829–1040
  - **BMF** (800) 829–4933
- (6) When responding to a caller that indicates a third party authorization is on file, complete the appropriate research. Verify the tax practitioner has authorization for the tax form and period in question. See IRM 21.3.10.3, *Authentication and Disclosure Guidelines*, and the subsections that follow it for more information on third party authorization. See IRM 21.3.10.3.3, *Non-Authorized Third Parties*, when you are unable to verify authorization.

21.3.10.2.2  
(09-19-2017)

**Types of Inquiries**

- (1) PPS provides a number of services to tax practitioners, for example:
- Locating and applying payments
  - Explaining IRS communications, e.g., notices and letters
  - Providing general procedural guidance and time frames
- Note:** Assist tax practitioners with general questions.
- Providing Form 1099 and Form W-2 information
  - Providing one of the self-help methods to obtain forms and/or publications
- Note:** See IRM 21.3.6.4.1, *Ordering Forms and Publications*.
- Resolving problems on taxpayer accounts
  - Providing transcripts of taxpayer accounts (including income verification) when the tax practitioner is calling in regard to an account-related issue
- Note:** See IRM 21.3.10.4.4, *Transcript Requests*.
- Verifying EINs verbally and/or in writing via fax or mail
    - a) Tax practitioners and/or reporting agents may use Form 8821, *Tax Information Authorization*, Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8655, *Reporting Agent Authorization*, to validate/verify a taxpayer's Employer Identification Number (EIN).
    - b) EIN validation will be provided verbally and/or in writing via fax or mail by PPS assistants if the practitioner/reporting agent provides a valid authorization.
    - c) If the authorization provides the taxpayer's EIN, name and/or address, two of these three elements must match information on IDRS.
    - d) If the EIN is not provided, the taxpayer's name and complete address must match IDRS exactly before providing the EIN information.
- Caution:** All remaining fields must be complete on the authorization.
- (2) PPS toll-free customer service representatives (CSRs) resolve inquiries by taking the appropriate action and providing an accurate response. CSRs will limit the tax practitioner to no more than five (5) clients per call. CSRs will provide complete and accurate information and advise tax practitioners to provide their clients with the appropriate toll-free **non-PPS** customer service number.

21.3.10.3  
(10-01-2018)  
**Authentication and  
Disclosure Guidelines**

- (1) Person(s) requesting tax account information on behalf of a taxpayer must have proper authorization in the form of a valid Form 2848, *Power of Attorney and Declaration of Representative* or Form 8821, *Tax Information Authorization*. For other Third Party Designations, see IRM 21.3.7.1, *Program Scope and Objectives* and IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821) Program Scope and Objectives*. Research the applicable systems (e.g., CAF, IDRS, AMS) to verify that the authorization is on record.

**Note:** After confirming the caller's identity, you may provide a forgotten/lost CAF number to the practitioner. See IRM 21.3.7.3.2, *Providing Lost/Forgotten CAF Numbers* or IRM 21.1.3.3 **Third Party (POA/TIA/F706) Authentication**

- (2) See IRM 21.1.3.2.2, *Authorized and Unauthorized Disclosures*, for information on unauthorized disclosures. Note that Form 10848, *Report of Inadvertent Disclosure of Tax and Privacy Act Information* is obsolete..
- (3) For additional information, see the following:
- IRM 5.19.1.3.2.1.1, *ACS Transfer Information*
  - IRM 5.19.1.3.2.4, *Revenue Officer (RO) Assignment*
  - IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*
  - IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821)*
  - IRM 21.1.3.4, *Other Third Party Inquiries*
  - IRM 21.3.7.9.2, *Authorizations Submitted by Suspended, Disbarred, or Ineligible Third Parties*
  - IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*
  - IRM 21.3.9.3.1, *Review of Form 8655, Reporting Agent Authorization*
  - IRM 11.3, *Disclosure of Official Information*
  - IRM 11.3.3, *Disclosure to Designees and Practitioners*
  - IRM 21.2.1.56, *Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment*
- (4) Students and law graduates working in a Low Income Taxpayer Clinic, IRC§ 7526 or Student Tax Clinic Program (STCP) may represent taxpayers before the IRS under a special appearance authorization issued by the Director, Low Income Taxpayer Clinic Program Office. See IRM 1.2.52, *Delegations of Authorities for Special Topics Activities*, regarding Delegation Order 25-18, (Rev 2), for more information. A student or law graduate receiving a special appearance authorization may, subject to any limitations set forth in the authorization letter, fully represent taxpayers before any IRS office and are eligible to perform any and all acts listed on a properly executed Form 2848.
- (5) When tax practitioners state they are Unenrolled Return Preparers (Level H) or Registered Tax Return Preparers (Level I), see IRM 21.3.10.3.2, *Preparer Tax Identification Number (PTIN)*.
- (6) Generally, a durable power of attorney does not provide the taxpayer's TIN, address or identify specific tax matters. This document is signed by the taxpayer, as principal, by which an individual is appointed as attorney-in-fact to perform certain specified act(s) or kinds of act(s) on behalf of the principal. The attorney-in-fact is authorized to perform any or all acts the taxpayer can perform, including signing the Form 2848 on behalf of the taxpayer unless the taxpayer (as the principal) limits the authorized acts to a specific transaction or transactions. If a tax practitioner calls regarding a general or durable POA, follow these steps:

- If the caller faxes a copy of a general or durable POA, provide the information requested. Faxed general or durable POAs are a one-time authorization to obtain information during the call. **Do not send these to the CAF Function for processing.** Treat as classified waste after the call is completed.
- Advise the durable POA that the form will not be sent to the CAF Function for processing, but will be destroyed after the call.
- If the caller requests the general or durable POA be made permanent on the CAF data base, have the caller fax you the general or durable POA with a completed (signed and dated) Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, naming himself/herself as the authorized third party. Forward the general or durable POA and the completed Form 2848 or Form 8821 to the CAF Function once the call is completed. Refer to IRM 21.3.7.1.3, *Audience-Processing Sites (CAF Function)*.

- (7) A tax practitioner who represents or has been appointed by one spouse is entitled to receive or inspect the return and return information of that spouse even if the spouse filed a joint return and the other spouse has not authorized or appointed the tax practitioner to represent him or her. The tax practitioner cannot, however, resolve the tax problems of the spouse who did not authorize the tax practitioner to represent him or her.

21.3.10.3.1  
(10-01-2015)

#### Authorized Third Parties

- (1) The following subsections provide information on specific types of third party authorizations.

21.3.10.3.1.1  
(12-04-2017)

#### Form 2848, Power of Attorney and Declaration of Representative

- (1) Form 2848, *Power of Attorney and Declaration of Representative*, includes Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Unenrolled Return Preparers, Registered Tax Return Preparers, Students /Law Graduates, CPAs and Enrolled Retirement Plan Agents.

**Caution:** A PTIN is only required for Unenrolled Return Preparer (level H) and Registered Tax Return Preparer (level I).

- (2) Use the following chart when assisting callers authorized by Form 2848, *Power of Attorney and Declaration of Representative*:

IF	AND THE FORM	THEN
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation levels A, B, C, G, K, or R	Assist the practitioner.
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation levels D, E, or F	Apologize and refer the caller to the appropriate toll-free line, unless the caller indicates they are a practitioner.

IF	AND THE FORM	THEN
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation level H (Unenrolled Return Preparer)	<ul style="list-style-type: none"> <li>Validate the preparer is eligible to represent the taxpayer by confirming that the practitioner has prepared and signed the return and the return is under Examination. See IRM 21.3.7.5.6 (5)(b) and (c), <i>Unenrolled Return Preparer (Level H) Representative Research, Rejections and Processing</i> for more information.</li> <li>Assist the practitioner if he/she is eligible.</li> </ul> <p><b>Reminder:</b> Unenrolled Return Preparer (level H) and Registered Return Preparer (level I) must provide a PTIN. See IRM 21.3.10.3.2, <i>Preparer Tax Identification Number (PTIN)</i>.</p>
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation level I (Registered Tax Return Preparer)	Per IRM 21.3.7.5.6(2), <i>Unenrolled Return Preparer (Level H) Representative Research Rejections and Processing</i> , level I should be treated as a level H.
The caller has a Form 2848 processed to CAF database or the caller is submitting Form 2848 via fax	Indicates designation level K Student Attorney or CPA	Assist the Student Attorney or CPA.
The caller has a Form 2848 processed to CAF database.	Has authorization identifying the powers modified, identified as <b>M</b> in the authorizations.	In order to determine the specifics of the modification made to the authorization, request a faxed copy from the practitioner.

- (3) Forward unprocessed faxed copies of the Form 2848, **Power of Attorney and Declaration of Representative**, to the CAF Function per state mapping guidelines in IRM 21.3.7.1.3, *Audience-Processing Sites (CAF Function)* See IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*, for additional information.

21.3.10.3.1.2  
(05-31-2017)  
**Form 8821, Tax  
Information  
Authorization**

- (1) Form 8821, *Tax Information Authorization*, names an individual or a business entity as an appointee.
- (2) Form 8821 may already be processed to the CAF database or the caller may provide the Form 8821 via fax during the call.
- (3) Forward unprocessed faxed copy of the Form 8821, *Tax Information Authorization*, to the CAF Function per state mapping guidelines in IRM 21.3.7.1.3, *Audience-Processing Sites (CAF Function)*. See IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication for additional information*
- (4) If the tax practitioner, as defined in IRM 21.3.10.2.1, **PPS Scope of Service**, is directly assisting the taxpayer with an account related issue, assist the tax practitioner. However, if the caller is not a tax practitioner or reporting agent, refer the caller to:
  - **IMF** - (800) 829-1040 or
  - **BMF** - (800) 829-4933.

21.3.10.3.1.3  
(05-09-2018)  
**Form 8655, Reporting  
Agent Authorization**

- (1) If the caller has a Form 8655, *Reporting Agent Authorization*, on file and processed to the Reporting Agents File (RAF) or is submitting Form 8655, *Reporting Agent Authorization*, via fax, assist the Reporting Agent regarding tax deposits and tax information filings to federal, state, and local governments. See IRM 21.3.9, *Processing Reporting Agents File Authorizations* and IRM 21.3.9.3(9), **Authorizations - Form 8655, Reporting Agent Authorization**.

**Note:** It is not necessary to validate the Reporting Agent by performing basic authentication on the callers SSN. See IRM 21.1.3.5, *Reporting Agents File (RAF)* and Form 8655 *Reporting Agent Authorization*.

- (2) Reporting Agents (RAs) may be granted authority by the taxpayer to obtain information pertaining to Form W-2 series and Form 1099 series information returns, including related civil penalties. See IRM 21.3.9.3, *Authorizations - Form 8655, Reporting Agent Authorization*, and IRM 21.3.9.3.1, *Review of Form 8655, Reporting Agent Authorization*.
- (3) The authorization for **Form W-2** is made by entering a period no earlier than 2004 on line 18a of Form 8655. The authorization for **Form 1099** is made by entering a period no earlier than 2006 on line 18b of Form 8655.
- (4) To determine the periods for which the caller is authorized, view the Command Code (CC) **RFINKL** screen.
- (5) To determine if the faxed Form 8655 is valid, see IRM 21.3.9.3.1(2), *Review of Form 8655, Reporting Agents Authorization*.
- (6) Refer to IRM 21.2.3.7, *Call Closure Requirements*, after assisting the practitioner.
- (7) Forms 8655 must be revision date May 2005 or later.

**Caution:** A substitute Form 8655 is acceptable **only** if there is a 3-digit code in the bottom left corner of the form. See IRM 21.3.9.3.2, *Non-IRS Form 8655, Reporting Agent Authorization*.



- (8) Forward completed unprocessed Forms 8655, **Reporting Agent Authorization**, to the Ogden RAF Function, if applicable.

21.3.10.3.1.4  
(09-13-2016)

**Third Party Designee**

- (1) Tax practitioners with checkbox authority may use the services of Practitioner Priority Services (PPS); however, third party designees (checkbox) may **not** negotiate on behalf of a taxpayer concerning a compliance issue. For additional information on the authority granted with a checkbox, refer to IRM 21.1.3.3.1, *Third Party Designee Authentication*.

**Reminder:** Third party designees are entitled to receive transcripts only for the tax periods and MFTs for which they have authority. Also, checkbox authority expires one year from the due date of the return regardless of any extension dates.

21.3.10.3.2  
(10-01-2018)

**Preparer Tax Identification Number (PTIN)**

- (1) A Preparer Tax Identification Number (PTIN) is a nine-digit number that begins with a "P" and the first digit is "0."
- (2) A PTIN is required if the individual prepares or assists in preparing tax returns for compensation.

**Note:** You must follow the procedures in IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*, to ensure the caller is authorized to receive taxpayer information.

- (3) If the *Circular 230* representative indicates Level H (Unenrolled Return Preparer) or Level I (Registered Tax Return Preparer) a PTIN is required. If a PTIN is provided, validate the preparer is eligible to represent the taxpayer by confirming that the practitioner has prepared and signed the return and the return is under Examination.
- (4) Practitioners may call requesting information needed to complete registering for a PTIN. After following established disclosure procedures, CSR's will assist the practitioner in obtaining the information needed from their own tax account to complete the PTIN registration process. See IRM 21.1.3.3.1(15), *Third Party Designee Authentication*, for more information.

**Reminder:** Electronic Products and Services Support (EPSS) help desks cannot assist tax professionals with account related questions, research and issues.

21.3.10.3.3  
(10-01-2015)

**Non-Authorized Third Parties**

- (1) **Do not refuse** to speak with a practitioner when you are unable to verify authorization.
- (2) The IRS can still accept information from non-authorized third parties.
- (3) Refer to the following:
  - IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*;
  - IRM 21.1.3.4, *Other Third Party Inquiries*; and
  - IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*.

21.3.10.3.4  
(10-01-2018)  
**Obtaining Faxed  
Authorizations**

- (1) If a Form 2848, *Power of Attorney and Declaration of Representative*, Form 8821, *Tax Information Authorization*, or Form 8655, *Reporting Agent Authorization*, is not recorded on CAF and/or RAF, request the tax practitioner to fax the authorization form(s) while on the call.,

- If the practitioner “**CAN**,” provide your specific fax number.
- If the practitioner “**CANNOT**” and the taxpayer is not available to give oral consent, advise the practitioner to either call the PPS line back when they have the authorization **OR** to fax the authorization directly to the CAF function, per state mapping, or the RAF Function. See IRM 21.3.7.1.3, *Audience-Processing Sites (CAF Function)*, or IRM 21.3.9, *Processing Reporting Agents File Authorizations*.

**Reminder:** Do not refuse to speak with a practitioner when you are unable to verify authorization. The IRS can still accept information from non-authorized third parties. Refer to IRM 21.3.10.3.3(2) for more information.

- (2) Form 2848 may be used to authorize another third party to speak to a CSR if the box on 5a, Authorized Disclosure to Third Party, is checked. Accept the Form 8821 as valid and provide the requested tax information if the taxpayer signed the Form 2848 authorizing the representative to disclose to another third party. If the Form 2848 is not processed to the CAF database, the delegation authority is still valid if the Form 2848 is presented with the Form 8821. Accept these documents and provide the requested information if all the other essential elements are present, i.e., clear identification of the taxpayer, clear identification of the representative and appointee, and tax matters (see IRM 21.3.7.5.1, *Essential Elements for Form 2848 and Form 8821*. For more information, see IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*, to determine if the caller/representative is an authorized third party.

**Note:** Since January 2013, the authorization to disclose to third parties is present on CC CFINK. When you receive a call from a third party and Form 8821 is signed by the authorized representative rather than the taxpayer, CC CFINK research must be done to verify that the representative is authorized to disclose to third parties. If Form 2848 granting this authority is not recorded on CAF, the caller must submit a copy of the valid Form 2848 with Form 8821 before you are allowed to release any information. Refer to IRM 11.3.1.14, *Facsimile (FAX), Electronic Facsimile (E-FAX), and IRS Internal Enterprise Electronic Facsimile (EEFAX) Transmission of Tax Information*, for more information on disclosure guidelines.

- (3) As of March 2, 2012, the CAF Function will not process Form 2848 if the submitted form is older than the October 2011 revision. If the third party faxes a prior revision, inform the third party that the Form 2848 submitted cannot be loaded to the CAF database and to resubmit using the October 2011 or later revision. However, you can provide assistance as long as all required essential elements are present on the Form 2848. You must follow the required authentication probes as outlined in IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*.

**Note:** A PTIN is required for Level H and Level I authorizations only for PPS assistants. See IRM 21.3.10.3.2, *Preparer Tax Identification Number (PTIN)*, for additional information.



- (4) Send any Form 2848 or Form 8821 with CAF criteria that is received in PPS to CAF after assisting the caller, unless one of the following exceptions applies.
  - If line 4 of Form 2848 or Form 8821 is checked specific use, refer to IRM 21.3.7.8.12, *Specific Use Authorizations* for more information.
 

**Note:** A Specific Use Form 2848 can be accepted with any revision date because Specific Use authorizations are not loaded to the CAF database.
  - If the practitioner indicates the Form 2848 or Form 8821 has been sent to CAF within the last five days, treat the authorization as classified waste. **Do not send to CAF.**

21.3.10.3.5  
(09-19-2017)

**Oral Disclosure Consent (ODC)**

- (1) The taxpayer may provide verbal consent to disclose tax information to a tax practitioner in resolving federal tax-related matters.
- (2) Record the details of the oral disclosure consent (ODC) on IDRS (TXMOD) and/or AMS (Account Management Services) if the taxpayer requests ongoing dialog with the practitioner so that the ODC data is available for any subsequent calls on the same issue.
- (3) For more information on ODC documentation, see IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821)*.

21.3.10.3.6  
(02-13-2014)

**References for Various Authorizations**

- (1) See below for information about various authorizations:
  - Form 2848 or Form 8821 -- IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*
  - Oral Disclosure Consent - Paperless Form 8821 -- IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821)*
  - IRS e-file Signature Authorization -- IRM 21.1.3.6, *e-File PIN's and Form 8453 (U.S. Individual Income Tax Transmittal for an IRS e-file Return)*
  - Third Party Designee (checkbox) -- IRM 21.1.3.3.1, *Third Party Designee Authentication*
  - Form 8655, *Reporting Agent Authorization*, Payroll Services/Reporting Agent File (RFINK) -- IRM 21.1.3.5, *Reporting Agents File (RAF) and Form 8655, Reporting Agent Authorization*
  - Civil Penalty -- IRM 21.3.7.8.2, *Civil Penalty Authorizations*
  - Unenrolled Return Preparer (Designation code H or Level H) and Registered Tax Return Preparer (Designation code I or Level I) -- IRM 21.3.7.5.6, *Unenrolled Return Preparer (Level H) Representative Research, Rejections and Processing*
  - Other third party requests (general information, accepting information, hearing-impaired, decedent, relative, balance due, minors) -- IRM 21.1.3.4, *Other Third Party Inquiries*

21.3.10.4  
(09-13-2016)

**Telephone Procedures and Employee Identification**

- (1) Per the Internal Revenue Service Restructuring and Reform Act of 1998, Section 3705, IRS employees are required to provide their:
  - Name and unique identification (ID) (badge) number or, if the IRS Homeland Security Presidential Directive-12 (HSPD-12) (Smart ID card) is issued, the ten-digit personal identification (PID) during contact by telephone, in person, or in writing, and,
  - Telephone number on all correspondence

**Note:** You must notify the practitioner if a case must be transferred outside Practitioner Priority Service (PPS) for resolution, except when there is a hold on the account. See IRM 21.3.10.4.3, *Inquiries, Responses and Time Frames*.

- (2) Refer to IRM 21.2.3.7, *Call Closure Requirements*, after assisting the practitioner.

21.3.10.4.1  
(10-01-2018)  
**Allowable Topics for  
Telephone Discussion**

- (1) Tax practitioners **must** limit their inquiries to account-related issues. Explain that technical (tax law) questions are **not** answered on the PPS line; however, you may provide general procedural guidance and time frame information. See IRM 21.3.10.2, *Practitioner Priority Service (PPS) Overview*, and IRM 21.1.1.3, *Customer Service Representatives (CSR) Duties*.

**Note:** If tax practitioners call with questions on their own accounts, verify taxpayer information per IRM 21.1.3.2.3, *Required Taxpayer Authentication*, before providing any account information or generating transcripts for the practitioner's personal use.

21.3.10.4.2  
(10-01-2018)  
**PPS Telephone Calls**

- (1) The procedures and authorities for PPS calls are the same as for all other toll-free calls unless otherwise addressed in this IRM.

**Note:** This includes the use of all mandated Integrated Automated Technologies (IAT) tools for IMF/BMF Account Phones. See IRM 21.2.2-2, *Accounts Management Mandated IAT Tools*.

- (2) Follow the steps below when answering a PPS telephone call:

Step	Action
1	<ul style="list-style-type: none"> <li>Provide your title (e.g., Mr., Mrs., Ms, Miss), last name, and ID/badge number, OR your first name or first initial, last name, and ID/badge number or, if the IRS HSPD-12 (Smart ID card) is issued, use your ten-digit PID.</li> </ul> <p><b>Example:</b> "Thank you for calling. This is <b>[first name/initial and last name]</b> or <b>[Ms/Miss/Mr. last name]</b>. My ID/badge number or HSPD-12 (Smart ID Card) is XXXXXXXX. How may I help you?"</p>
2	<p>Verify the tax practitioner:</p> <ul style="list-style-type: none"> <li>Meets criteria in IRM 21.3.10.2 Practitioner Priority Service (PPS) Overview and IRM 21.3.10.2.1 <i>PPS Scope of Service</i></li> <li>Is calling in regard to an account-related issue</li> <li>Has authority for the tax form and period in question</li> </ul> <p>See IRM 21.3.10.3, <i>Authentication and Disclosure Guidelines</i>, for more information on third party authorization.</p>

Step	Action
3	If the inquiry does not involve an account-related issue, refer the caller to the appropriate toll-free number stated in IRM 21.3.10.2.1(5), <i>PPS Scope of Service</i> , or refer the caller to one of the other resources available for customers.
4	If necessary, refer calls per IRM 21.3.5.4.1, <i>When to Prepare a Referral</i> .
5	<p>To close the call:</p> <ul style="list-style-type: none"> <li>• Ensure that all issues have been addressed and that the practitioner has an understanding of the actions taken or being taken.</li> <li>• Provide any educational information (e.g., forms or publications) requested by the practitioner either by ordering or providing the Internet address of where they can be obtained.</li> <li>• Conclude the call courteously and appropriately. Refer to IRM 21.1.1.4(11)(b), <i>Communication Skills</i>.</li> </ul> <p><b>Note:</b> Follow PPS history items procedures and address STAUP, if necessary. See IRM 21.3.10.5.3, <i>Creating PPS/IDRS/AMS (Accounts Management Services) History Items</i>.</p> <p><b>Reminder:</b> Always provide the practitioner with appropriate time frames, when applicable.</p>

## (3) Additional references:

- IRM 21.5.2, *Adjustment Guidelines*
- IRM 21.1.1.4, *Communication Skills*
- IRM 21.1.3.20, *Oral Statement Authority*
- IRM 21.5.2.4.2, *Adjustments with Oral Statement*
- IRM 20.1.1.3.6.3, *Increase in Oral Statement Ceiling*
- IRM 20.1.1.3.6.4, *Oral Statement Ceiling Exceeded*
- IRM 21.6.1.5.10, *Registered Domestic Partners and Community Property Procedures*
- IRM 21.10.1.9.5, *W&I Accounts Management and ACS Telephone Customer Satisfaction Survey*

21.3.10.4.3  
(06-28-2018)  
**Inquiries, Responses  
and Time Frames**

- (1) Send notification to the tax practitioner when a case is sent outside PPS for all types of inquiries, except when a “**hold**” is on an account. In this case, the area to which the case is sent will respond to the practitioner.
- (2) If the practitioner is seeking an adjustment and all of the required account information is provided by the practitioner during the call and the practitioner is authorized, then:
  - a. Provide an immediate verbal response.
  - b. Send a confirmation notice or letter. Advise caller that a letter or notice will be sent within three to four weeks.

- (3) For penalty abatement requests, and if the tax practitioner has Form 2848, *Power of Attorney and Declaration of Representative*, authorization, provide:

- An immediate response, indicating whether penalty abatement was approved or denied
- A written notice, as required, on denials
- Instructions on how to appeal decisions for cases in which the penalty abatement is denied

**Note:** For more information on penalties, see IRM 20.1, *Penalty Handbook*.

- (4) When a penalty abatement request exceeds the oral statement authority limits in IRM 20.1.1.3.1, *Unsigned or Oral Requests for Penalty Relief*, and the Reasonable Cause Assistant (RCA) indicates a signed, written statement is required, see IRM 20.1.1.3.6.4, *Oral Statement Ceiling Exceeded*. Advise the tax practitioner to fax you the signed, written statement by the end of the business day; provide your FAX number. If the required documentation is not received at the time of the call, prepare a Personal Inventory e-4442 (see IRM 21.3.5.4.2.1.1, *Preparing an e-4442/4442*) or follow local site procedures.
- (5) For balance due account inquiries, first determine if the account is in Collection status 22 (ACS) or status 26 (RO). See the table below:

If the Balance Due Account...	Then...
Is in Collection status 22 or 26	Follow procedures in IRM 21.3.10.5(2) <b>Transfers and/or Referrals</b> , and IRM 21.3.10.5.1, <i>Call Transfers/Written Referrals</i> .
Is <b>not</b> in Collection status 22 or 26	Provide an immediate verbal response and address all balance due issues to ensure complete case resolution. For more information, refer to IRM 5.19.1, <i>Balance Due</i> .

- (6) For inquiries concerning “**holds**” on accounts, provide an immediate verbal response by following the procedures in IRM 21.5.2.4.8, *Notice Suppression*.

**Reminder:** Provide no more than an eight-cycle “**hold**” for a Reporting Agent to research and respond to a notice issue. Input fewer cycles if the issue can be resolved in less than eight cycles.

- (7) If the tax practitioner inquiry involves a payment tracer, see the table below:

If the payment...	Then...
Is located during the call	Provide an immediate verbal response.

If the payment...	Then...
Requires extensive research	Refer to Hard Core Payment Tracer function. Follow steps in IRM 21.5.7.4.2, <i>Payment Tracer Referrals to Hardcore Payment Tracer Function (HPTF)</i> . Advise the caller that more research is needed and that a response will be issued within 30-60 days.

- (8) For inquiries about a Form W-2/94X balance due, see the table below:

If the balance due is for a ...	Then...
Form W-2/94X discrepancy that meets tolerance or oral authority criteria	Provide an immediate verbal response.
Form W-2/94X discrepancy that is subject to Combined Annual Wage Reporting (CAWR)/Federal Unemployment Tax Act (FUTA) procedures	<ol style="list-style-type: none"> <li>1. Advise the tax practitioner to write to the address on the notice for a response, or</li> <li>2. Provide the CAWR fax number so the tax practitioner can send the information directly to CAWR.</li> <li>3. See IRM 4.19.4, <i>CAWR Reconciliation Balancing</i>.</li> </ol>

- (9) For tax law inquiries, see IRM 21.1.1.3, *Customer Service Representatives (CSR) Duties*, for new tax law procedures.

**Exception:** Assistors staffing the BMF PPS application will not transfer any employment tax issues to Application 25. BMF PPS assistors will answer questions relating to employment tax issues.

- (10) Transfer tax practitioners with **Disaster** questions/issues to the Special Service Line IUP 1098.
- (11) For all other types of PPS inquiries, follow standard CSR procedures, unless otherwise instructed.
- (12) For further guidance regarding a specific issue that is not currently mentioned in IRM 21.3.10.3.1.4, *Third Party Designee*, or IRM 21.3.10.3.4, *Obtaining Faxed Authorization*, see IRM 21.3.7.8.12, *Specific Use Authorizations*.

21.3.10.4.4  
(10-01-2018)  
**Transcript Requests**

- (1) There are two types of transcripts, external and internal:
- External: These transcripts are available through a system accessible to the general public, such as account transcripts and return transcripts through TDS. A limit of 10 transcripts per taxpayer may be provided when using TDS.

- Internal: These transcripts are available only through a system to which the general public does not have access, for example, TXMOD, RTVUE, and IRPTR prints from IDRS. This list is not all inclusive and could include other types of internal transcripts. Internal transcripts **must** be sanitized before releasing, requests for this type of transcript will also be limited to 10 internal transcripts per taxpayer.

**Caution:** If the transcript request requires both internal and external transcripts, a total of 10 combined transcripts per taxpayer may be provided.

- (2) If the tax practitioner requests a transcript on an open and/or closed account related issue, honor the transcript request.

**Note:** If requested, the transcript information may be provided verbally to the authorized third party.

- (3) There are several resources available for customers to obtain transcripts:

- a. **Transcript Delivery System (TDS)** - If the practitioner is registered for e-services and a Form 2848 or Form 8821 is recorded on the CAF database, the caller may use TDS.

**Note:** If the caller is not registered for e-services, refer the practitioner to the Tax Professional page at <http://www.irs.gov/taxpros>.

- b. **Form 4506-T, Request for Transcript of Tax Return, or Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript.**

- Return and Income Verification Services (RAIVS) - Form 4506-T may be mailed or faxed to IRS following the instructions provided on the form via RAIVS, which is a free service and may take up to 15 days for receipt of transcripts via USPS.
- Income Verification Express Services (IVES) - IVES is an expedited service with a \$2.00 cost associated with each tax year requested. The IVES processing time frame is 65-72 hours after IRS receipt and these requests are sent electronically to the IVES participants via Secure Object Repository (SOR). To apply for IVES, the practitioner must register online through e-services and must also complete and submit Form 13803, *Income Verification Express Service (IVES) Application*. Refer to IRM 3.5.20.4, *Income Verification Express Service (IVES) Requests Processing*, for more information.

**Caution:** If the transcript is going to a third party named on line 5 of Form 4506-T, the requestor's (i.e., the taxpayer's) signature is valid for 120 days from the time the form was signed until the time IRS received the request. If the signature date exceeds the 120 day limit and the information is to be mailed to a third party, the request will not be honored and the Form 4506-T will be returned to the taxpayer.

- (4) Transcripts designed for **external** use do not require sanitization. You may provide external use transcripts to any authorized requestor. Managerial approval is not required.

**Note:** Authorized requestors are entitled to information for the years and forms for which they either have a material interest or have been granted third party authorization. See IRM 21.2.3.5, *Fulfilling Transcript Requests*.



- (5) Transcripts designed for **internal** use require sanitization prior to providing them to a tax practitioner to ensure that inappropriate disclosures are **not** made. Electronically-sanitized transcripts must be provided in lieu of transcripts requiring manual sanitizing unless there is not one to meet the taxpayer's needs or the caller requests a specific type of transcript. If the caller requests more than one type of transcript, honor the caller's request. Follow instructions on the Quick Command Code Tool to sanitize the documents. You **must** review the internal transcript manually to avoid disclosing confidential taxpayer information. A cover letter is not required when using Enterprise Electronic Fax (EEFAX) for transcript requests since EEFAX automatically provides the cover sheet. However, a fax cover sheet must be used when using a manual fax machine. These requests will be processed within three (3) business days. See IRM 21.2.3.6, *Sanitizing IDRS Transcripts*, for additional details.
- (6) You **must** review all transcripts thoroughly, including CC MFTRA and CC TXMOD. Managerial approval is not required. However, if you have any concerns, see your lead or manager prior to providing the transcripts to a tax practitioner.
- (7) If the caller requests a specific type of transcript (e.g., CC TXMODA, MFTRA, or ENMOD), provide the sanitized transcript.

**Note:** ENMOD is considered part of the account and if requested, should be provided with the proper authorization form.

**Caution:** If the establishment date does not fall within the years/periods provided on Form 2848 or Form 8821 **do not** provide ENMOD information outside of the authority granted.

- (8) Transcripts that are not electronically sanitized must be manually sanitized and photocopied prior to being released to a caller. Mail the photocopy and destroy the original as classified waste. You must delete any related data that is on the transaction code lines or that may be on the lines following the transactions. For additional guidance, see IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*, and IRM 21.2.3.6, *Sanitizing IDRS Transcripts*.
- (9) You must provide all pages of the transcript, even if the page is blank. This is to ensure that the caller understands that all the requested information has been provided.
- (10) Requests for internal use transcripts are processed according to guidelines provided in IRM 21.2.3.5, *Fulfilling Transcript Requests*.

**Note:** You are not required to send transcripts to Disclosure for review. For additional guidance, refer to IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*.

- (11) If the caller **does not** request a specific type of transcript, probe to determine the needs of the caller and the use for the transcript. See IRM 21.2.3.5.2, **Selecting the Type of Transcript** for additional information. If possible, provide any external use transcript that meets the caller's needs. If the information needed is found only on internal use transcript types, provide the transcript **only** after it has been properly sanitized.

**Note:** If a specific type of transcript is requested and you feel it should not be provided, offer another. If the caller insists, provide the type requested; however, ensure the transcript is properly sanitized, if necessary. See IRM 21.2.3.6, *Sanitizing IDRS Transcripts*, for additional details.

- (12) If external users (e.g., tax practitioners, reporting agents) are registered with e-services and have access to the TDS, they may order their own transcripts for delivery online or to their mailboxes or secure object repositories (SOR). They may call PPS even though there is no need to do so. If the external user calls PPS, the PPS assistor may order transcripts and have them delivered to the external user's SOR. See IRM 21.2.3.5, *Fulfilling Transcript Requests*, for additional information, including alternate delivery methods if you cannot send the transcript to the caller's SOR.
- (13) If an external user is registered with e-services but does not have access to Transcript Delivery System (TDS), the PPS assistor may order the transcripts and have them delivered to the external user's Secure Object Repository (SOR). See IRM 21.2.3.5, *Fulfilling Transcript Requests*, for additional information, including alternate delivery methods if you cannot send the transcript to the caller's SOR.
- (14) External customers not registered with e-services may not have transcripts delivered to a SOR.
- (15) **Provide the transcript only to authorized third parties.** Refer to IRM 21.2.3.5, *Fulfilling Transcript Requests*, for information on full authority. For cases assigned to Examination (Exam) or a revenue officer or revenue agent, provide transcripts to authorized tax practitioners regardless of the current account status.
- (16) If an account is assigned to ACS and the caller requests a payoff amount (verbally or in the form of a payoff calculator) **do not provide**. The caller must contact ACS for this information.

**Note:** Before transferring to ACS, address all non-ACS related account issues including accounts assigned to ACS (status 22). For example, math error adjustment, credit transfer, transcript order, etc. Refer to IRM 21.3.10.5, *Transfers and/or Referrals* and IRM 5.19.1.3.2.1.1, *ACS Transfer Information*, for further guidance.

- (17) If the sole purpose of a call is to obtain the assessment statute expiration date (ASED) or collection statute expiration (CSED) date information **only** and the caller is not requesting any other account-related information, provide the ASED/CSED. However, if the caller requests the ASED/CSED information in writing, send Letter 1692C, **Tax Account Information to Taxpayer**, using the open paragraph to provide the current ASED/CSED information. Advise the caller that the ASED/CSED is subject to change should there be any changes to the account.

**Example:** As of (date of telephone call), the following ASED/CSED information from the return for the above tax period(s) appears on our records. The ASED/CSED date is MM/DD/YYYY.

For more information, see IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*.



- (18) For Identity Theft cases, see IRM 21.2.3.5.8, *Transcripts and Identity Theft*.
- (19) If the caller specifically requests an unsanitized transcript, or, if after receipt, calls back and wants to know what was blacked out from the transcript that was sent, advise the caller that information can be requested only through the Freedom of Information Act (FOIA). All FOIA requests must be filed with the Scanning Operation Office in Georgia; see IRM 21.1.3.17.1, *Freedom of Information Act*.

**Note:** Refer to IRM 11.3.1.14, *Facsimile (FAX), Electronic Facsimile (E-FAX), and IRS Internal Enterprise Electronic Facsimile (EEFAX) Transmission of Tax Information*, for authorized disclosure rules about faxing sanitized documents.

- (20) If the tax practitioner needs the transcript immediately, you **must** determine that it is a critical business need (e.g., close deadline, court case) and fax the transcript by close of business (COB). The use of Enterprise Electronic Fax (EEFAX), when available must be used in lieu of manual faxing. For more information, see IRM 21.2.3.5.5, *Using Electronic Fax Services*.

**Reminder:** COB (Close of Business) varies by POD (Post of Duty). COB is determined as the end of the last shift for a specific POD.

- (21) If Transcript Delivery System (TDS) is not available, see IRM 21.2.3.5.9.2(10), *IMF Transcript Ordering* for IMF account and IRM 21.2.3.5.9.1(5), *BMF Transcript Ordering* for BMF account resolution.
- (22) For other tax practitioner transcript requests (no critical business need), provide the transcript using normal procedures, i.e., TDS or letter. When using TDS, advise the tax practitioner the system will make three fax attempts within 24 hours. If the TDS attempts fail, the transcripts will be mailed to the address entered in the recipient field. which can take five to ten calendar days. See the table below:

If the request is for:	Then:
Ten or fewer modules, still active on IDRS	Provide transcripts by fax (TDS) or letter within seven days.
Ten or fewer modules in retention	Provide transcripts by fax (TDS) or letter within two to four weeks.
More than ten modules	Provide up to 10 transcripts per taxpayer. Advise the caller Form 4506T and TDS are also available.
Income verification for the past five years	Provide transcripts by fax (TDS) or letter within seven days.
Income verification for past ten years	Provide transcripts by fax (TDS), if available. If not available, use IRPTR.

**Note:** PPS assistors may fax transcripts to a business location **after normal business hours**. The use of Enterprise Electronic Fax (EEFAX), when available must be used in lieu of manual faxing and a cover sheet is not needed since EEFAX automatically provides the cover sheet. However, a fax cover sheet must be used when using a manual fax machine. Do not show any taxpayer information on the cover sheet. There are no requirements to verify that the tax practitioner's employees are physically waiting at the fax machine at the time the fax is received. See IRM 11.3.1.11 (9h Note), *Facsimile (FAX)*, *Electronic Facsimile (E-FAX)*, and *IRS Internal Enterprise Electronic Facsimile (EEFAX) Transmission of Tax Information*.

21.3.10.4.5  
(03-24-2015)

#### Transcript Request Messages

- (1) Effective January 1, 2015, IRS no longer provides transcript requests via Application 185, PPS Transcript Line.

21.3.10.4.6  
(10-01-2015)

#### Commonly-Accessed Topics

- (1) The table below lists commonly-accessed topics and corresponding links or locations:

Topic	Link/Location
Penalty Handbook	IRM 20.1
Freedom of Information Act	IRM 11.3.13
Tax law	IRM 21.1.1.3, <i>Customer Service Representatives (CSR) Duties</i> , for new tax law procedures. Hours of Operation: Monday – Friday, 7:00 a.m. – 7:00 p.m. local time (Alaska and Hawaii follow Pacific Time). <ul style="list-style-type: none"> <li>IMF Tax Law toll-free line: -(800)-829-1040</li> <li>BMF Tax Law toll-free line: (800)-829-4933</li> </ul>
Practice before IRS and POA	<ul style="list-style-type: none"> <li><i>Circular 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Enrolled Retirement Plan Agents, and Appraisers before the Internal Revenue Service</i></li> <li>Pub 216, <i>Conference and Practice Requirements</i></li> <li>Pub 947, <i>Practice Before the IRS and Power of Attorney</i></li> </ul>
Form 8821, <i>Tax Information Authorization</i>	Instructions for Form 8821

Topic	Link/Location
Form 2848, <i>Power of Attorney and Declaration of Representative</i>	Instructions for Form 2848

21.3.10.5  
(10-01-2018)  
**Transfers and/or  
Referrals**

- (1) If you are unable to resolve an inquiry on-line, prepare a Form e-4442/Form 4442 AMS (Account Management Services). See IRM 21.3.5.4, *Referral Procedures*. For tax law inquiries, see IRM 21.1.1.3, *Customer Service Representative (CSR) Duties*,
- (2) For accounts assigned to Automated Collection System (ACS) and/or a Revenue Officer (RO), inform the caller that the case is assigned to ACS or an RO. Address all non-ACS related account issues before transferring , e.g., math error adjustment, credit transfer, transcript order, etc.

**Note:** A request for basic account information should be considered an account related issue. Do not transfer callers if the only reason for the call is to request transcripts, or obtain Collection Statute Expiration Dates (CSED).

**Reminder:** The **current balance** due shown on a transcript does not include penalties and interest that will accrue until the **payoff amount** provided by ACS is paid in full.

- a. If the **case is assigned to ACS** or when the **caller requests to be transferred to ACS**, determine the BOD code on IDRS and transfer the caller to one of the following numbers:
  - W&I IMF ACS - IUP 1074.
  - SB IMF ACS or BMF ACS - IUP 1079.

**Note:** For cases assigned to ACS (status 22) and the caller requests a **payoff** amount, **do not** provide. The caller must contact ACS for this information.

**Reminder:** **Payoff amount** is the amount the taxpayer would have to pay to satisfy the entire debt, including all penalties and interest, on or before the agreed to date with ACS.

- b. For **cases assigned to a RO**, direct the caller to the telephone number listed on the notice.

**Note:** If the caller does not have the notice available, see IRM 5.19.1.3.2.4, *Revenue Officer (RO) Assignment*, for additional information.

- c. If the caller does **not** want to be transferred, honor the caller's request and
  - Stress the importance of contacting ACS and/or RO immediately to resolve the account.
  - Provide the ACS toll-free number and hours of operation or give the caller the option of calling back through the PPS line and selecting **ACS** option. See IRM 5.19.1.3.2.4, **Revenue Officer (RO) Assignment**, for additional information to provide RO's contact information for direct contact by the taxpayer.

**Note:** ACS hours of operation are Monday - Friday from 8 a.m. to 8 p.m. local time. Alaska and Hawaii use Pacific Time. The ACS toll free numbers are:

W&I - (800) 829-7650

SB/SE - (800) 829-3903

- d. To indicate the referral to ACS or to the RO, input a history on the earliest TXMOD period and/or AMS indicating the referral. See IRM 21.3.10.5.3 **Creating PPS/IDRS/AMS (Accounts Management Services) History Items**

- (3) For cases assigned to **Automated Underreporter (AUR)** and/or the **K-1 Matching program** manually transfer the call to AUR and provide the caller with the appropriate AUR toll-free telephone number or give the caller the option of calling back in to the PPS line and selecting **AUR**. The transfer numbers are listed below:
- IMF AUR - IUP 1846.
  - BMF AUR Form 1120 - IUP 1827.

**Note:** The AUR toll-free telephone number is (800) 829-8310. AUR hours of operation are Monday - Friday from 7 a.m. to 8 p.m. local time. Alaska and Hawaii use Pacific Time.

- (4) For cases assigned to **Correspondence Examination**, refer to IRM 21.5.10-2 *AIMS Status Code-Guide Correspondence Exam* to determine if case is assigned to Correspondence Exam before transferring the practitioner directly to Exam PPS. You may also give the caller the option of calling back in to the PPS line and selecting **EXAM**. The transfer numbers are listed below:
- W&I Exam - IUP 1509
  - SB Exam - IUP 1859

**Caution:** Transfers to 1859 are valid only from PPS call sites and will not be published in the Telephone Transfer Guide. Transfers to this number from non PPS sites are not valid and will result in an **Invalid Transfer** response.

- (5) For cases assigned to **Field Examination**, refer to IRM 21.5.10-1, *AIMS Status Code Guide - Field Cases*.
- (6) For cases assigned to TE/GE or if the caller requests to be transferred to TE/GE, transfer the caller to the appropriate transfer number per the Telephone Transfer Guide.
- (7) If you receive a **call from a Spanish-speaking individual** and you are unable to complete Disclosure Authentication or to obtain oral disclosure consent due to the caller's limited (or no) English language ability, transfer the caller to the Spanish gate. This follows the specialized product review group (SPRG) definition in IRM 21.10.1.4.1.12, *Definition of Spanish Tax Law and Account Calls SPRG*.

**Reminder:** Transfer the caller only when you cannot be understood (by all parties) and you cannot understand all parties to obtain the required disclosure authentication or to answer the taxpayer's/representative's question.

**Note:** If an individual is calling in a language other than Spanish and you cannot be understood (by all parties) and you cannot understand all parties to obtain the required disclosure authentication or to answer the taxpayer's/representative's question, instruct the caller to call back with an interpreter. See IRM 21.1.3.4, *Other Third Party Inquiries*.

(8) For AM PPS calls or issues **outside your level of authority**, transfer the caller to the skilled agent group or the area responsible for the issue. See IRM 21.3.10.5.1.

- Requests to establish an EIN - refer caller to the **EIN Online Assistant** to obtain an EIN.

**Note:** Even if you are trained on assigning an EIN, refer the caller to the Online EIN Assistant to obtain an EIN.

(9) For international account inquiries, provide the caller with the non-toll-free telephone number: (267) 941-1000.

**Note:** International Taxpayer Customer Service hours of operation are Monday - Friday from 6:00 am. to 11:00 p.m. Eastern Time.

(10) For more information on referrals, see:

- IRM 21.3.5.4.1, *When to Prepare a Referral*,
- IRM 21.3.5.4.2, *How to Prepare a Referral*,
- IRM 21.1.3.15, *Requests for Specific Employee*,
- IRM 21.2.2.4.4.11, *IDRS/CFOL Not Available*, or
- IRM 21.1.1.4(10), *Communication Skills*, if the practitioner insists on speaking to a manager.

**Note:** Callers can be referred to the toll-free numbers for certain issues, e.g., Form 706, *U.S. Estate Tax Return*, Form 709, *United States Gift and Generation - Skipping Transfer Tax Return*, Form 2290, *Heavy Highway Vehicle Use Tax Return*.

21.3.10.5.1  
(06-28-2018)  
**Call Transfers/Written Referrals**

- (1) Some areas now accept live transfers. Other areas may be added at a later date.
- (2) All transfers, if IDRS is accessed, require a history item. See IRM 21.3.10.5.3, *Creating PPS/IDRS/AMS (Accounts Management Services) History Items*.
- (3) To transfer a call:
  - a. ACS:
    - W&I IMF ACS IUP 1074.
    - SB/SE IMF/BMF ACS IUP 1079.
  - b. AUR:
    - IMF AUR IUP 1846.
    - BMF AUR Form 1120 IUP 1827
  - c. PPS:
    - IMF AM PPS IUP 1186.
    - BMF AM PPS IUP 1187.
  - d. TE/GE:
    - TE/GE IUP 1763.

- (4) Any telephone call not finalized by Close of Business (COB) becomes a written referral **unless the caller prefers to call back**. Make every attempt to complete the call prior to the end of your tour of duty (TOD). If you cannot resolve the caller's issue before the end of your tour of duty, prepare Form 4442/ Form e-4442 that day.
- (5) See the table below for category, function, and program codes to establish a control base:

Category Code	Function/Program Code	Explanation for Time Usage
PPPI	700-60040	PPS telephone calls or messages worked and closed the same day as received
PPCO	700-60240	Form e-4442/4442 assigned to AM inventory

21.3.10.5.2  
(10-01-2015)

#### Referrals Into PPS

- (1) PPS does not maintain a paper inventory and, therefore, should not receive any correspondence from another area.

21.3.10.5.3  
(03-24-2017)

#### Creating PPS/IDRS/AMS (Accounts Management Services) History Items

- (1) History items provide an audit trail for actions taken on a taxpayer's account.
- (2) Use the table below to create IDRS history items.

**Note:** History items may also be placed on AMS.

If creating a history item for:	Then input:
Paper transfer to another area via Form 4442 <b>Note:</b> When using Form e-4442, a control base is systemically input to IDRS.	H,PPS2 and designated area <b>Example:</b> H,PPS2EXAM.
Paper transfer to a PPS agent via Form 12953, <i>Communication Control</i>	H,PPS and form number <b>Example:</b> H,PPS12953.

Telephone transfer to another area	H,PPSX (for transfer), and area to which the call is transferred <b>Example:</b> H,PPSXEXAM. <b>Exception:</b> If the telephone call does not require IDRS or AMS access, a history item is not needed. For example, a practitioner calls PPS BMF Accounts and is calling in regard to an individual taxpayer (provides an SSN), the assistor transfers the call to PPS IMF Accounts.
Telephone referral to another area (providing telephone number to caller)	PPSR (for referral), and area to which the call is referred <b>Example:</b> H,PPSREXAM.

- (3) If the module is not active on IDRS (i.e., no CC ENMOD or open CC TXMOD), input CC **MFREQD** to establish a history item.
- (4) For more information regarding history items, refer to:
  - IRM 21.2.2.4.2.1, *IDRS History Items and Account Inquiry*;
  - IRM 21.1.3.3(3), *Third Party (POA/TIA/F706) Authentication*; and
  - IRM 21.2.2.4.5(10), *Account Management Services (AMS)*.

21.3.10.6  
(06-28-2018)  
**Fax Guidelines**

- (1) Facsimile transmissions (faxes) are considered correspondence and, therefore, are subject to Policy Statement P-21-3 (formerly P-6-12) requirements for timeliness and quality of correspondence under IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*.
- (2) Faxes are worked in “received date order” using standard correspondence procedures. See IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*.

**Exception:** Policy Statement P-21-3 requirements do *not* apply to Form 4506/ Form 4506-T, *Request for Copy of Transcript of Tax Return*.

- (3) For faxes and messages received after 2:00 p.m., local time, the date of receipt is considered to be the following business day.
- (4) Faxes that are incomplete, illegible, or unusable in any way must be re-searched to the extent possible.
- (5) If the fax is still unusable, destroy as classified waste.
- (6) Fax copies of *POA* s, Forms 2848, and *TIAs*, Forms 8821, received in Practitioner Priority Service (PPS) to the appropriate CAF unit, (Memphis, Philadelphia, or Ogden) based on the state mapping in IRM 21.3.7.1.3, *Audience-Processing Sites (CAF Function)*.



- (7) You must determine if a fax is solicited or unsolicited. To make this determination, check for an open control base. Solicited faxes have an open control base in AM; the fax should be associated with the case. Unsolicited faxes do not have an open AM control base.
- (8) If the unsolicited fax does not include either a *POA*, Form 2848, or *TIA*, Form 8821, treat the fax as incoming correspondence, following the guidelines in IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*.
- (9) See the table below to handle unsolicited *POA*, Forms 2848, or *TIA*, Forms 8821, received by fax:

Step	Action
1	Is correspondence attached to the unsolicited <i>POA</i> or <i>TIA</i> ? <ul style="list-style-type: none"> <li>• If <b>yes</b>, follow the procedures for handling unsolicited faxes in IRM 21.3.10.6 (8), <i>Fax Guidelines</i>.</li> <li>• If <b>no</b>, go to Step 2.</li> </ul>
2	Forward to CAF for input.

21.3.10.7  
(09-19-2017)  
**Contact With  
Unauthorized Party**

- (1) If an unauthorized party answers a call back, ask to speak to the authorized person of record. Follow the telephone contact procedures in IRM 21.3.10.4.2, *PPS Telephone Calls*.
- (2) If the authorized person is unavailable, do not provide account information. You can accept information and answer only general questions.
- (3) Update IDRS by opening and closing a control base with the activity code CB/UNAUTH.

**Example:**

ACTON  
C#,CB/UNAUTH,C,PPXX

**Note:** In lieu of opening an IDRS control base, you may input an AMS history.

21.3.10.8  
(10-01-2018)  
**Reporting Practitioner  
Misconduct**

- (1) A caller may allege that a practitioner has violated the standards of practice before the IRS.

**Example:** Someone paid an attorney to handle a tax matter and the caller alleges that the attorney failed to provide the services.

- (2) Encourage the person making the complaint to submit a written complaint. If the practitioner is a tax return preparer, the complaint should be made on Form 14157, *Complaint: Tax Return Preparer*. If the practitioner is not a tax return preparer, the complaint should include the items listed in paragraph (3) below and be sent to the Office of Professional Responsibility (OPR). Explain that the written complaint assists in investigating the misconduct.
- (3) Advise the complainant to include the following information in the complaint:



- Name, address, and telephone number of the complainant
  - Name and address of the practitioner
  - Type of practitioner, e.g., Attorney, CPA, Enrolled Agent
  - A summary of the suspected/alleged misconduct that provides as much detail as possible regarding the conduct in question and why the complaint is being filed
- (4) A complaint for OPR to investigate may be:
- Faxed to (855) 814-1722 or,
  - Mailed to:  
Office of Professional Responsibility  
SE:OPR, Room 7238  
1111 Constitution Ave. NW  
Washington, DC 20224
- (5) If the practitioner is a tax return preparer, refer the taxpayer to Form 14157, *Complaint: Tax Return Preparer*. If the taxpayer is alleging that the preparer filed a return or altered a return without the taxpayer's knowledge or consent in an attempt to obtain improperly inflated refunds or to divert refunds for the own personal benefit, also advise the taxpayer to complete Form 14157-A, *Tax Return Preparer Fraud or Misconduct Affidavit*.
- (6) A caller may be unwilling to provide a written statement for reasons such as fear of reprisal, a lack of proficiency in English, or poor health.
- (7) If a caller seems unwilling to write a complaint, remind the caller that a written statement is very helpful. Then, if the caller is determined not to provide a statement:
- Ask the caller for the information listed on the Form 14157, *Complaint: Tax Return Preparer*.
  - Inform the caller that this information will be directed to the proper IRS personnel for further evaluation.
  - Request a final time that the caller write directly to the OPR, even if this cannot be done immediately.
- (8) You may receive “**informant**” calls from practitioners who wish to “**report**” or “**turn in**” other practitioners whom they suspect of having “**poor practices**.” For more information, refer to IRM 21.1.3.19, *Informant Contacts*.
- (9) Consult your Practitioner Priority Service PPS manager about the information obtained during the telephone call.
- (10) Once the information is determined credible, prepare and send a written report (Form 8484, *Report of Suspected Practitioner Misconduct*) to the OPR. See paragraph (4) above for the OPR address.

21.3.10.8.1  
(10-01-2015)  
**PPS Employee  
Complaints**

- (1) In rare cases, a PPS employee may suspect that a practitioner has violated standards of practice in the practitioner's use of PPS.
- (2) These cases may include situations in which practitioners:
- Knowingly give false information to a PPS assistor regarding an account
  - Attempt to influence a PPS CSR through false accusations or promises of an improper benefit

**Note:** Refer to Form 8484, *Suspected Practitioner Misconduct Report for the Office of Professional Responsibility*.

**Example:** A practitioner attempts to influence an assistor by threatening to report the assistor for misconduct unless favorable action is taken for the practitioner's client.

(3) Consult a PPS manager before reporting the case to OPR.

21.3.10.9  
(10-01-2018)

**PPS and Taxpayer  
Advocate Service (TAS)  
Criteria**

- (1) The IRS adopted the Taxpayer Bill of Rights in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC§ 7803(a)(3), for additional information about the Taxpayer Bill of Rights <http://irweb.irs.gov/AboutIRS/tbor/default.aspx>.
- (2) Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels.
- (3) Refer callers to TAS when the contact meets TAS criteria. See IRM 13.1.7, **Taxpayer Advocate Service (TAS) Case Criteria**. If a PPS case meets Taxpayer Advocate Service (TAS) criteria and you are unable to resolve the issue within 24 hours (or to take steps within 24 hours to begin resolving), prepare Form e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*, via AMS (or Form 911 if AMS is not available) and refer to TAS. See IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for complete information on TAS criteria and Accounts Management guidelines.

21.3.10.10  
(02-13-2014)

**Emergency Procedures**

- (1) Refer to IRM 21.1.3.10, *Safety and Security Overview*. This IRM provides employee guidance on the following:
  - IRM 21.1.3.10.1, *Personal Safety*
  - IRM 21.1.3.10.2, *Bribery Attempts*
  - IRM 21.1.3.10.3, *Assault/Threat Incidents/Abusive Practitioners*
  - IRM 21.1.3.10.4, *Reporting Assault/Threat Incidents*
  - IRM 21.1.3.10.5, *Written Assault/Threat Reports*
  - IRM 21.1.3.10.6, *Significant Incidents*
  - IRM 21.1.3.10.7, *Bomb Threats*
  - IRM 21.1.3.10.8, *Suspicious Packages and Letters*
  - IRM 21.1.3.10.9, *Other Incidents to Report to TIGTA*