IRS Deep Stellar Mission- The Final Frontier

IRS Progressive Theology

WASHINGTON, D.C. -- Following the infamous IRS Star Trek video scandal, yet another IRS video has surfaced in the wake of Congressional investigations into the agency's spending practices and discrimination against conservative political organizations.

The video was made public by House Oversight and Government Reform Committee Chairman Darrell Issa (R-Calif.) who will hold a hearing on June 6, entitled "Collected and Wasted: The IRS Spending Culture and Conference Abuses." The hearing will focus on the Treasury Inspector General for Tax Administration report on excessive IRS conference spending and abuses of taxpayer dollars.

In one example of expensive spending alleged by the Committee, the IRS spent $4 million dollars on a manager's conference for 2,600 people in Anaheim, Calif. in August, 2010. The Committee contends that, contrary to established government contracting practices, the outside event planners did not negotiate lower room rates and instead focused on "perks" for IRS employees. Several IRS employees stayed in presidential suites, which rate at $1,500-$3,500 per night. Also, 15 outside speakers were paid $135,000 – including one speaker who lectured on "leadership through art" for $17,000.

The previously unreleased video below, referred to as the "cupid shuffle," featured employees learning the popular line dance as part of preparation for the Anaheim management conference.

During the video, one unidentified IRS employee says that, "They don't pay me enough to do this. I'm not an executive, I just play one on TV." While another employee says, "And I thought doing the Star Trek video was humiliating."

IRS releases 'Gilligan's Island' employee training tape

The other shoe has dropped on the Internal Revenue Service videos under fire by a House Ways and Means Committee member. Or rather the beach flip-flop has dropped, since the second video in question is a training tape based on *Gilligan's Island*.

Click image to go to YouTube video.

In "FA Quality Island," the tax castaways discuss field assistance, or FA, the IRS term for face-to-face help provided taxpayers. You can read the IRS manual on FA if the 16-minute training skit is not enough for you. The set for FA Island isn't elaborate, but in the spirit of the 1960's television sitcom on which it's based, the IRS video has a music and laugh track.

This video, like the *Star Trek* spoof released earlier, was made in the IRS' studio at its New Carollton, Md., offices. The videos were made public after Ways and Means Oversight Subcommittee Chairman Charles Boustany, Jr. (R-La.) raised questions about their appropriateness and costs, an estimated $60,000 for both productions

Statements made in training tape based on *Gilligan's Island* in "FA Quality Island,"
"Remember what's important! Enhancing the taxpayer experience…"

The "IRM Life Vests" & "Treasury Chest of Quality"

Jun 1, 2013 @ 03:45 AM **8,775** views The Little Black Book of Billionaire Secrets

Step Up IRS? IRS Dance Video Even Worse Than Star Trek

Robert W. Wood , Contributor

Opinions expressed by Forbes Contributors are their own.

Image from video of IRS workers doing a line dance

Remember the IRS video parody of Star Trek? Now the beleaguered taxing agency faces new no-so-hot reviews of its latest release: NEW IRS VIDEO: IRS DANCE PARTY! It depicts IRS employees line dancing for about three minutes. IRS officials say it was a team building exercise. This is a far cry from Dancing With The Stars, let alone Step Up.

For the IRS, the hits just keep on coming. The Tea Party tax exemption scandal won't quit. It was helped along by less than stellar–and less than contrite–testimony. President Obama knew nothing, but axed the IRS Chief. Then the Head of the Exempt Organization Division took the Fifth. See IRS Takes The Fifth, But You Can't. As that devolves into Act Two, we can fire up the IRS dance video for some comic relief.

IRS Dance Party cost about $1,600, and was made for a 2010 training and leadership conference in Anaheim. (By comparison, the Trekkie movie was more like a David Cameron picture, costing taxpayers around $60,000.) Still, silly videos and conference expenses are a new embarrassment.

In fact, soon a new report from the IRS watchdog called the Treasury Inspector General for Tax Administration (TIGTA) is expected to give Dance Party a thumbs down. The report, "Collected and Wasted: The IRS Spending Culture and Conference Abuses," is to be the subject of a hearing the House Oversight and Government Reform Committee.

Rep. Charles Boustany, R-La., who sits on the House Ways and Means Committee, has been vocal: "Clearly this is an agency where abuse and waste is the norm and not the exception." said Mr. Boustany. The Star Trek movie and the IRS version of Gilligan's Island prompted Mr. Boustany to demand copies. See Republican demands copy of IRS's 'Star Trek' parody.
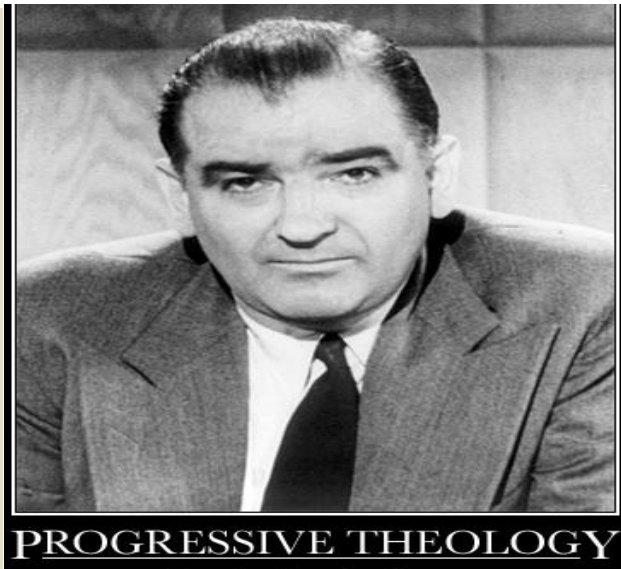
http://www.forbes.com/sites/robertwood/2013/06/01/step-up-irs-irs-dance-video-even-worse-than-star-trek/#67970c933f93

IRS Progressive Theology

THE POWER OF TRANSFORMATION

Plaintiff [believes] IRS Progressive Theology advances the spiritual transformation or unworldly awakening of *citizens into customers* through Taxology; with the religious conversion of U.S. Taxpayers transfigured to *Taxprayers* by converting them to Taxism.

Tired of the same old Christianity? Try Progressive!

mmm... mmm... mysterious!

Why continue to swallow the stale taste of the historic faith when you can try something new 'n' different? Our theology soup is loaded with exciting extra-biblical ingredients and spices from the East to fortify your spiritual journey. Frankly, we don't know what's in this stuff, but that's what makes it so mysterious and yummy!

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Creamy Theology Soup

sacredsandwich.com

PROGRESSIVE THEOLOGY

'LIVE LONG, NO PROSPER'
IRS SPENDS $60K ON "STAR TREK" PARODY VIDEO
https://www.youtube.com/watch?v=VxU6n4pAnrU&sns=tw

How we see religion may have nothing to do with the 'effects' any religion has manifested over us all.

IRS Progressive Theology endorsed a religion of submission, an accounting of enlightenment values

Part 21. Customer Account Services
Chapter 3. Taxpayer Contacts
Section 4. Field Assistance

21.3.4 Field Assistance

Manual Transmittal

October 04, 2016

Purpose

(1) This transmits revised IRM 21.3.4, *Taxpayer Contacts, Field Assistance*.

Material Changes

(1) IRM 21.3.4.1, Field Assistance Operations Overview updated mission statement

(2) IRM 21.3.4.2, Standard Services in a Taxpayer Assistance Center (TAC) added other avenues of service

(3) IRM 21.3.4.2.1, Hours of Operations and Locations deleted sentence on extended hours; added additional information on specific locations

(4) IRM 21.3.4.2.2, Facilitated Self Assistance (FSA) clarified distribution of survey cards; added text that allows taxpayers to use their own headsets

(5) IRM 21.3.4.2.3, Virtual Services Delivery (VSD) updated list of exceptions; added more information on services provided

(6) **IPU 16U0369** IRM 21.3.4.2.4, Taxpayer Assistance Center (TAC) Appointment Service added new procedures; **IPU 16U0619** removed "for AM Assistors" from title; **IPU 16U1133** added clarification to appointment procedures

(7) **IPU 16U0369** IRM 21.3.4.2.4.1, TAC Procedures for Appointment Service added new procedures; **IPU 16U0619** added clarification to procedures; **IPU 16U1133** added clarification and additional information; moved paragraph for taxpayers that do not have an appointment to next subsection; clarified that all TAC employees will have access to the appointment calendar

(8) **IPU 16U0369** IRM 21.3.4.2.4.2, TAC Appointment Exception Procedures added new procedures; **IPU 16U0619** added clarification to procedures; **IPU 16U1133** added clarification to exceptions; added information for taxpayers that do not have a pre-scheduled appointment; **IPU 16U1250** added clarification to managerial exceptions in (2)

(9) **IPU 16U0369** IRM 21.3.4.2.4.3, Virtual Service Delivery (VSD) Appointment Procedures added new procedures

(10) **IPU 16U0369** IRM 21.3.4.2.4.4, Receiving Taxpayers with Appointments added new procedures; **IPU 16U0619** added clarification to procedures; **IPU 16U1133** added clarification to procedures; added bullet to (3) for taxpayers arriving later than 15 minutes for an appointment

(11) **IPU 16U0619** IRM 21.3.4.2.4.5, Appointment Service Quality added new procedures

(12) **IPU 16U0619** IRM 21.3.4.2.4.5.1, Addressing all Taxpayer Issues added new procedures; **IPU 16U0689** added link to Field Assistance Appointment Service Desk Guide; **IPU 16U1133** deleted (5) and (6)

(13) **IPU 16U0619** IRM 21.3.4.2.4.5.2, Alternative Work Stream and IRM References added new procedures; **IPU 16U1133** editorial corrections; **IPU 16U1250** added new procedures and updated references

(14) IRM 21.3.4.3, Customer Service In Your TAC clarified language for providing TIN

(15) **IPU 15U1493** IRM 21.3.4.3.1, Your Role and Duties While Assisting Taxpayers added civil rights information; added reference to appointment procedures; added paragraph on Referring taxpayers to the Taxpayer Advocate Service (TAS) and the Taxpayer Bill of Rights (TBOR)

(16) IRM 21.3.4.3.2, Telephone Requirements for RRA 98 (Restructuring and Reform Act of 1998) Section 3709 added sentence to not ask about a person's disability or require medical documentation

(17) **IPU 16U0057** IRM 21.3.4.3.2.1, 3709 Line removed phone option for appointments

(18) IRM 21.3.4.3.2.2, Assisting Taxpayers with Disabilities added clarification to return preparation referrals

(19) IRM 21.3.4.3.2.2.1, Interpreter Services for Deaf or Hard of Hearing Taxpayers updated title

(20) IRM 21.3.4.3.2.2.4, Taxpayers and Other Needs added clarification for elderly taxpayers; added new paragraph for English as a Second Language (ESL)

(21) **IPU 16U0440** IRM 21.3.4.3.3, Communicating With and Surveying Taxpayers removed offer survey cards on odd calendar dates of the month

(22) **IPU 16U0440** IRM 21.3.4.3.3.1, Obtaining Survey Cards added clarification

(23) **IPU 16U0440** IRM 21.3.4.3.3.2, Providing Survey Cards to Taxpayers updated procedures

(24) **IPU 16U0440** IRM 21.3.4.3.3.3, Processing Completed Survey Cards updated procedures and address to ship completed surveys; **IPU 16U0912** added information to (2)(f)

(25) IRM 21.3.4.3.4 Tax Law Assistance added exception for account related inquiries; added list of "year round" tax law topics

(26) **IPU 16U0440** IRM 21.3.4.3.4.1, Publication Method added Note to (d)

(27) **IPU 16U0440** IRM 21.3.4.3.4.1.1, Steps in the Publication Method for Interactive Tax Law Assistant (ITLA) Topics added Note to (11)

(28) **IPU 16U0440** IRM 21.3.4.3.4.1.2, Steps in the Publication Method for Non-ITLA Topics added Note to (6); **IPU 16U0619** added clarifying sentence to Note

(29) IRM 21.3.4.3.5.1 Definition of a Referral added links to in-scope tax law referrals

(30) **IPU 15U1468** IRM 21.3.4.3.5.2, Group Referral Coordinator updated to remove R-Mail procedures

(31) **IPU 15U1468** IRM 21.3.4.3.5.3.2, In-Scope Tax Law Referrals updated to replace R-Mail procedures

(32) **IPU 15U1468** IRM 21.3.4.3.5.3.2.1, FA In-Scope Tax Law Referral Tracking updated to include In-Scope Tax Law Referral procedures; **IPU 15U1521** deleted R-Mail procedures (4)

(33) **IPU 15U1468** IRM 21.3.4.3.5.5, Out of Scope Procedures removed R-Mail procedures

(34) **IPU 16U0832** IRM 21.3.4.3.6, Research Materials added links to information on Civil Rights and Taxpayer Bill of Rights

(35) **IPU 15U1453** IRM 21.3.4.3.7, Multilingual Assistance updates OPI procedures; **IPU 15U1493** added additional information to interpreter services

(36) **IPU 15U1675** IRM 21.3.4.3.8, Signs updated the catalog number for Pub 5002; **IPU 16U0369** added Pub 5163, *Survey Card Drop Box Sign*

(37) **IPU 16U1250** IRM 21.3.4.4, Quality and Accuracy updated to reflect one SPRG FA Contacts

(38) **IPU 16U0404** IRM 21.3.4.7, Receipt of Payments clarified definition of metal lockable container; **IPU 16U1133** updates to (16) procedures

(39) IRM 21.3.4.7.1.1, Posting Documents added fee and ACA payment to (4)(a)

(40) **IPU 15U1730** IRM 21.3.4.7.1.3, Designated Payment Code (DPC) added clarification for payments processed using RS-PCC

(41) **IPU 15U1493** IRM 21.3.4.7.1.4, Remittance Strategy for Paper Check Conversion (RS-PCC) added example; added DLNs and EFT numbers

(42) **IPU 15U1493** IRM 21.3.4.7.1.4.1, Overview of RS-PCC Payment Processing added clarification to checks that cannot be processed using RS-PCC; **IPU 15U1730** updated link for Frivolous Checks; **IPU 16U1133** updated (3) procedures; added bullets to (6) for easier reading; clarified retention procedures in (12) with added Note and Exception; added always unfrank by lining through **electronically presented** and removed direction to document transshipping payment on the Remittance Follow-up Review Log in (11)

(43) **IPU 15U1493** IRM 21.3.4.7.1.4.2, RS-PCC Processing Payment Procedures added clarification; **IPU 15U1816** added clarification where to notate Form 795-A; **IPU 16U1133** updated scanner procedures; moved (11) Note to (12) and added more information to procedures if scanner cannot read the payment; added information on starting a new batch to (4) and deleted bullets

(44) IRM 21.3.4.7.1.4.3, MICR Line Approval/Duplicate Check Approval added Note to (4) and removed "S" from MICR in title

(45) **IPU 15U1493** IRM 21.3.4.7.1.4.4, RS-PCC Key Verification (KV) added clarification; **IPU 16U0342** clarified procedures

(46) IRM 21.3.4.7.1.4.6, RS-PCC Deposits/Payment Search removed Area 5

(47) **IPU 15U1493** IRM 21.3.4.7.1.4.7, RS-PCC Balancing added clarification; **IPU 16U1133** added reason for discrepancy procedure

(48) IRM 21.3.4.7.1.4.7.1, RS-PCC End Of Day Reports clarified when to request the end of day report

(49) **IPU 16U1133** IRM 21.3.4.7.1.4.7.2, 215 Deposit Ticket clarified procedures for 215 Deposit Ticket report

(50) **IPU 15U1493** IRM 21.3.4.7.1.4.8.1, Reconciliation Report/Deposit Ticket Summary updated dates in examples; added clarification

(51) **IPU 15U1493** IRM 21.3.4.7.1.4.10, RS-PCC Access/Security Forms and Passwords added email link to reactivate inactive accounts; revised Note to clarify request to reactivate user accounts

(52) **IPU 15U1453** IRM 21.3.4.7.1.4.12, RS-PCC RL II Input Fields added (3); added clarification for DPC 99

(53) **IPU 15U1493** IRM 21.3.4.7.1.4.13, Formatting Data Entry Fields added steps

(54) **IPU 15U1453** IRM 21.3.4.7.1.4.15, RS-PCC Scanner Issue Log updated procedures for scanner problems

(55) IRM 21.3.4.7.2.2, Completing Form 809 added incorrect SPC address for remittance to list of critical errors

(56) IRM 21.3.4.7.2.5, Procedures for Ordering /Reordering Form 809 broke (2) into separate paragraphs for easier reading

(57) **IPU 15U1493** IRM 21.3.4.7.3, Form 795-A, *Remittance and Return Report*, added clarification to preparation instructions; **IPU 15U1541** updated procedures to print one copy of Form 795-A instead of two; **IPU 15U1816** added Groups Enterprise Electronic Facsimile (EEFax) number to Return Receipt address procedures; **IPU 16U1133** updated procedures for completing Form 795-A and added link to new Exhibit for Form 795-A Multiple Splits and Totals

(58) **IPU 15U1816** IRM 21.3.4.7.3.1, Reviewing and Shipping Form 795-A and Form 3210 for Payments and Payments with Returns clarified where to place the initials of the reviewer and the date of the review; added Groups EEFax number to procedures; **IPU 16U1133** moved reviewer procedures up; added direction to list and track each transmittal and procedures with example when multiple pages of Form 3210 are used

(59) IRM 21.3.4.7.3.4, Addresses for TAC Remittances added bullets for easier reading

(60) IRM 21.3.4.7.3.5, added Note in (2) for local management agreements

(61) **IPU 15U1816** IRM 21.3.4.7.6, Discovered Remittances add clarification and references; **IPU 16U1133** added reconciliation procedures

(62) **IPU 16U1133** IRM 21.3.4.7.6.1, Unidentified Remittances added link to PII Incident Reporting Form

(63) IRM 21.3.4.7.7, Offer In Compromise removed sentence in (2) about OIC deposits

(64) **IPU 16U0369** IRM 21.3.4.7.11, Accepting Cash Payments in TACs with Courier Services removed or over the counter depositing from title

(65) **IPU 15U1730** IRM 21.3.4.7.11.4, Procedures for Processing Cash in TACs with Courier Service updated step for copy of Form 795-A

(66) **IPU 15U1730** IRM 21.3.4.7.12.2, Procedures for Processing Cash in TACs with Smart Safe Service updated step for copy of Form 795-A

(67) **IPU 16U0619** IRM 21.3.4.7.12.4, Single Large Cash Payment/Special Pick-up Deposits for TACs with Smart Safe added new procedures

(68) **IPU 16U1133** IRM 21.3.4.8.1, Date Stamping Tax Returns added citation for timely filed returns

(69) **IPU 15U1730** IRM 21.3.4.8.2, Receipt For Tax Returns updated procedures for providing a copy; **IPU 16U0404** added link for returns not processed after 8 weeks

(70) **IPU 15U1453** IRM 21.3.4.8.4, Reviewing and Shipping Form 3210 for Returns without Payments and Returns Received with Payments Processed at the TAC; clarified example and lost package procedures; **IPU 15U1675** IRM 21.3.4.8.4, Reviewing and Shipping Form 3210 for Returns without Payments and Returns Received with Payments Processed at the TAC removed requirement to include MFT on Form 3210; **IPU 15U1816** added Groups EEFax number to procedures; **IPU 16U1133** added reconciliation procedures; added procedures for missing acknowledgment of Form 3210 for both remittances and non-remittances in (12)

(71) **IPU 16U1133** IRM 21.3.4.8.6, Disclaimer Stamps on Returns removed the Prepared, but not audited stamp

(72) **IPU 16U0404** IRM 21.3.4.9, Forms, Instructions, and Publications updated link to 2015 TAC Product List and clarified procedures for which products TACs may order; **IPU 16U1133** added Note for procedures to follow when initial order not received

(73) **IPU 15U1561** IRM 21.3.4.9.1, Ordering and Stocking Forms, Instructions, and Publications updated procedures and removed the Initial Product Order (IPO) Survey information; **IPU 16U0404** moved sentence to previous subsection; deleted outdated information; **IPU 16U1133** added guidance on stocking prior year products

(74) **IPU 16U1133** IRM 21.3.4.10, Return Preparation Referrals updated title to replace Assistance

(75) **IPU 15U1730** IRM 21.3.4.11.3, Scrambled SSN, Mixed Entity, and Missing or Invalid TIN Procedures updated links from IRM 21.6.2 to IRM 25.23.4

(76) **IPU 16U1133** IRM 21.3.4.12.2, Integrated Automation Technologies (IAT) updated links to IAT website

(77) **IPU 15U1453** IRM 21.3.4.12.2.1, Manual Refunds Using Integrated Automation Technologies (IAT) added timeframes to manual refund request procedures; **IPU 16U0369** added note to (3)

(78) **IPU 16U0619** IRM 21.3.4.12.4.2, Innocent Spouse corrected link in (7); **IPU 16U0689** added link for taxpayer inquiries

(79) IRM 21.3.4.12.5.2.2, Filing Liens in Field Assistance changed lien to NFTL

(80) **IPU 16U0619** IRM 21.3.4.12.5.2.3, Assisting Taxpayers With Requests for Notice of Federal Tax Lien (NFTL) Withdrawals added Note that Pub 4235 is electronic only; deleted revision date of pub; changed lien to NFTL

(81) **IPU 16U0057** IRM 21.3.4.12.5.3.3, Lien Payoff Request - No Restricted Interest/Penalty Accounts added clarification to Exception in (1)

(82) **IPU 16U0057** IRM 21.3.4.12.5.3.4, Lien Payoff Request - Restricted Interest/Penalty Accounts added Exception to (1)

(83) **IPU 16U0832** IRM 21.3.4.12.5.4, Lien Release Request added link to IRM 5.12.3.3.1.1 for acceptable payments; changed a release of a NFTL to a Certificate of Release of Federal Tax Lien; changed the DPC code to the posting of the payment; changed lien to NFTL

(84) IRM 21.3.4.12.5.5, Other Lien Issues (Subordination, Discharge, Withdrawal, Nonattachment) clarified when subordinations are considered; removed Pub 487, Pub 594 and Pub 784 from table and added Pub 1450; changed Technical Services to Advisory

(85) **IPU 16U0689** IRM 21.3.4.12.5.6, Private Debt Collection (DPC) removed

(86) IRM 21.3.4.12.5.6.1, Direct Debit Installment Agreement - Form 433-D and Form 9465, Installment Agreement Request replaced (8) with links to IRM 5.19.1 for procedures on revising, updating and reinstating a DDIA or for problems with a DDIA; included changing the monthly payment amount to procedures in (11)

(87) **IPU 16U1250** IRM 21.3.4.12.6, Correspondence Imaging System (CIS) updated reference

(88) **IPU 15U1541** IRM 21.3.4.12.8, Use of Fax for Taxpayer Submissions added Note to use Enterprise Electronic Facsimile (EEFax) when available; **IPU 15U1561** updated Note; changed lien to NFTL

(89) **IPU 15U1730** IRM 21.3.4.13, Adjustments updated links from IRM 21.6.2 to IRM 25.23.4

(90) **IPU 16U0469** IRM 21.3.4.17.1, TAC Employees' Responsibilities for Form 2290 added (3) for procedures on meeting DMV requirements; updated steps, **IPU 16U1145** added new information and clarified procedures

(91) **IPU 15U1453** IRM 21.3.4.17.2, Overview of Form 2290 clarified procedures

(92) **IPU 15U1453** IRM 21.3.4.17.2.1, Form 2290, Electric Filing clarified procedures; **IPU 16U1145** shortened title and added (1) information

(93) **IPU 16U0737** IRM 21.3.4.17.3, Reviewing Form 2290 added clarification to (1) Note

(94) **IPU 15U1453** IRM 21.3.4.17.5, Editing Form 2290 clarifies procedures and examples; **IPU 15U1493** corrected (1) should have read current full year; clarified third example in (1)(a)

(95) IRM 21.3.4.17.6, Stamping Form 2290 and Schedule 1 added clarification for when to stamp schedule 1

(96) **IPU 16U0737** IRM 21.3.4.17.9, Form 2290, VIN Correction corrected references

(97) IRM 21.3.4.18, Alien Tax Clearances added authorized representative to (4)

(98) **IPU 15U1453** IRM 21.3.4.18.4, Reviewing Form 1040-C, U.S. Departing Alien Income Tax Return removed example and added clarifying language

(99) **IPU 16U0369** IRM 21.3.4.19.4, "For IRS Use Only" Box added clarification to (2) and (3); removed entire subsection due to the Path Act it is no longer valid

(100) **IPU 15U1493** IRM 21.3.4.19.5, Mailing Form W-7/Form W-7(SP) Packets changed Name to Name Control on Figure 21.3.4-1**; IPU 15U1541** corrected Figure 21.3.4-1; **IPU 16U0404** updated the non-remit address; **IPU 16U1145** deleted "country" from lines in Figure 21.3.4-1

(101) **IPU 16U1133** IRM 21.3.4.26, Required Stamps for TAC removed the Prepared, but not audited stamp

(102) **IPU 16U1250** IRM 21.3.4.27, Training updated link to Form 12201

(103) **IPU 16U1250** IRM 21.3.4.27.1, Self-Directed Learning clarified how to access ELMs

(104) **IPU 16U0689** IRM 21.3.4.28, Preparer Issues deleted address and added links to IRM 25.24.1; editorial changes

(105) **IPU 15U1675** IRM 21.3.4.30, Identity Theft Overview updated links to replace obsolete IRM 10.5.3; **IPU 16U1133** replaced obsolete Pub 4535 with Pub 5027

(106) **IPU 15U1675** IRM 21.3.4.30.1, Tax Return Related Identity Theft Issues updated links to replace obsolete IRM 10.5.3 and IRM 21.9.2; **IPU 16U0619** IRM 21.3.4.30.1, Tax Return Related Identity Theft Issues added Letter 5747C and deleted showing on ENMOD

(107) **IPU 15U1675** IRM 21.3.4.30.2, Income Document Related to Identity Theft Issues updated links to replace obsolete IRM 10.5.3 and IRM 21.9.2

(108) **IPU 15U1675** IRM 21.3.4.30.3, Other Tax Related Identity Theft Issues updated links to replace obsolete IRM 10.5.3; **IPU 16U0369** updated procedures on providing transcripts; updated reference to IRM 25.23.3

(109) **IPU 15U1675** IRM 21.3.4.30.4, Non-Tax Related Identity Theft Issues updated links to replace obsolete IRM 10.5.3; **IPU 16U1133** replaced obsolete Pub 4535 with Pub 5027

(110) **IPU 15U1675** IRM 21.3.4.30.5, IRS Employee Tax Related Identity Theft Issues updated links to replace obsolete IRM 10.5.3

(111) **IPU 16U0440** Exhibit 21.3.4-3, Remittance and Return Report Form 795-A updated link; **IPU 16U1133** Exhibit 21.3.4-3, Form 795-A, Remittance and Return Report added link to Form 795-A Multiple Splits and Totals

(112) **IPU 15U1730** Exhibit 21.3.4-4, Form 809 Instructions and Definition of Critical and Noncritical Fields updated fields on linked document

(113) **IPU 16U0342** Exhibit 21.3.4-5, Form 3244 Payment Posting Voucher clarified procedure; moved if applicable, plan number down

(114) **IPU 15U1453** Exhibit 21.3.4-7, RS-PCC Scanner Issue Log updated link

(115) Exhibit 21.3.4-10, Form 4852, *Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, combined into one Exhibit, updated dates and figures

(116) **IPU 15U1675** Exhibit 21.3.4-14, How to Report Identity Theft updated links to replace obsolete IRM 10.5.3

(117) **IPU 15U1675** Exhibit 21.3.4-15, What to Advise the Taxpayer or Employee updated links to replace obsolete IRM 10.5.3 and IRM 21.9.2

(118) **IPU 15U1675** Exhibit 21.3.4-16, FA Monitoring Process for Cases With Open Controls in the Identity Protection Specialized Unit (IPSU) Referrals (Form 14027-B) updated link to replace obsolete IRM 21.9.2; removed FA Identity Theft Liaison Contact Listing

(119) **IPU 16U1250** Exhibit 21.3.4-19, Field Assistance Mandated IAT Tools updated IAT Toolkit Listing

Effect on Other Documents

IRM 21.3.4 dated September 15, 2015 (effective October 1, 2015) is superseded. The following IRM Procedural Updates (IPUs), issued October 2, 2015 through July 29, 2016 have been incorporated into this IRM: 15U1453, 15U1468, 15U1493, 15U1521, 15U1541, 15U1561, 15U1675, 15U1730, 15U1816, 16U0057, 16U0342, 16U0369, 16U0404, 16U0440, 16U0469, 16U0619, 16U0689, 16U0737, 16U0832, 16U0912, 16U1133, 16U1145, 16U1250.

Audience

Wage and Investment (W&I) Field Assistance employees and managers

Effective Date

(10-04-2016)

Related Resources

W&I Insider - Field Assistance

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21.3.4.1 (10-01-2016)
Field Assistance Operations Overview

1. The mission of Field Assistance is to provide quality service to taxpayers requiring face-to-face assistance and to educate taxpayers on services available to them through all channels, including self-assisted services.
2. This IRM provides program direction for all employees and managers delivering service in FA Taxpayer Assistance Centers (TACs). The following procedures apply to all FA locations staffed by IRS personnel in the United States and Puerto Rico.

21.3.4.2 (10-01-2016)
Standard Services in a Taxpayer Assistance Center (TAC)

1. Taxpayer Assistance Centers (TAC) provide face-to-face assistance to taxpayers whose issues cannot be resolved through other convenient and efficient methods, or to taxpayers who choose to obtain information and assistance in the TAC.
   A. Online assistance provides the taxpayer access to most service needs, including forms and publications; basic tax law information; refund information; and procedural information.
   B. Telephone assistance provides the taxpayer access to those services as well as to additional services, including accounts resolution; transcript ordering; balance due information and more in depth discussion of issues not readily resolved through on-line resources.
   C. Virtual Service Delivery (VSD) provides the option of face-to-face service when a traditional TAC is not located within the area, and allows the taxpayer to speak with a live assistor in another location to resolve issues.

        D. In some instances, such as identity verification, taxpayers are required to obtain face-to-face assistance; and in some instances the taxpayer will choose this method regardless of whether the issue could be resolved through other service availabilities.

2. TACs may provide the following services:
   - Multilingual Assistance
   - Account Inquiries
   - Adjustments
   - Payment/Installment Agreements
   - Alien Clearances (Sailing Permits)
   - Tax Law Assistance (in-scope, January 2 – April 15 only)
   - Procedural Inquiries
   - Heavy Highway Vehicle Use Tax (Form 2290)
   - Individual Taxpayer Identification Numbers (ITIN)
   - Limited stock of tax forms, instructions and publications (based on availability)
   - Assisting with request for Taxpayer Advocate Service Assistance and application for Taxpayer Assistance Order (TAO) Form 911 referrals (when appropriate).
   - Transcripts of returns, tax account inquiries, record of account, wage and income information, and verification of non-filing.

Note:

Check the "Service Provided" under the individual TACs on IRS.gov since services can vary by TAC location.

3. Direct taxpayers to access alternative services online, such as:
   - Direct Pay
   - Get Transcript
   - Where's My Refund?
   - Online Payment Agreement (OPA)
   - Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) return preparation volunteer sites

You should provide the kind of service you would expect to receive. FA has a commitment to standardization when providing taxpayers with consistent service.

21.3.4.2.1 (10-01-2016)
Hours of Operations and Locations

1. Service hours are primarily based on available resources at specific locations. A list of locations and available hours of service for each location are posted on www.IRS.gov under **Contact My Local Office**.
2. Full-time offices are open from 8:30 a.m. until 4:30 p.m. Monday through Friday, and have full-time TAC staff five days a week, eight hours a day, 12 months a year.
3. Part-time offices are open from 8:30 a.m. until 4:30 p.m. on the days they are scheduled during the filing season. During the non-filing season, part-time offices hours vary.
4. Any change in TAC hours must be updated on the 3709 line and posted on IRS.gov before the changes are effective. Additionally, Form 13358, *Taxpayer Assistance Center Operating Hours*, must be updated and clearly posted for the public to see. See *IRM 21.3.4.3.2*, *Telephone Requirements for RRA 98 (Restructuring and Reform Act of 1998) Section 3709*.
5. Several options for accommodating a taxpayer who arrives at the TAC too late to be served within the regular hours of operation on a particular day include:
   A. Serve the taxpayer with an employee who has tour a of duty that extends beyond the hours of operation.
   B. Serve the taxpayer with an employee who requests and is approved to work credit hours.

C. If overtime has been previously authorized, work overtime to serve the taxpayer. All overtime must be approved by a manager in advance.

D. Prior to closing the TAC, solicit taxpayers for routine payments and forms.

21.3.4.2.2 (10-01-2016)
Facilitated Self Assistance (FSA)

1. FSA is defined as a computer with internet access to IRS.gov for taxpayer use located in selected TAC offices.

2. The Initial Assistance Representative (IAR) or available employee will offer the taxpayer the option to use the kiosks for tasks that can be accomplished using www.IRS.gov

   A. If a taxpayer declines to use FSA, the employee will proceed with issuing the taxpayer a Qmatic ticket for face-to-face assistance as deemed appropriate.

   B. If the taxpayer agrees to use FSA, the taxpayer will be directed to the FSA kiosks and advised that an FA employee will be with them momentarily. The taxpayer should be offered a Customer Satisfaction Survey card as outlined in *IRM 21.3.4.3.3.2*, *Providing Survey Cards to Taxpayers*. The employee will notify the designated Facilitator of a waiting taxpayer.

Note:

No Qmatic ticket will be issued, as FSA has its own system for capturing units.

3. When available, a designated FA employee will act as Facilitator in guiding the taxpayer through IRS.gov.

   A. The Facilitator will not answer any tax law questions.

   B. The Facilitator will not perform any keystrokes for the taxpayer.

   C. The Facilitator will report time but not units to the FSA program on the Field Assistance Management Information System (FAMIS). See the FAMIS Guide for specific guidance.

   D. The Facilitator will retrieve taxpayer prints from the FSA dedicated printer.

4. The FSA kiosks are secured to the self-help workstations in the TAC waiting area.

5. The designated FSA duplex printer will be located in the IAR workstation or other FA secured space.

Note:

There is a 100 page print limit programmed into the kiosks. This limit can be adjusted to meet the needs of the TAC.

6. One kiosk per FSA site is designated as Section 508 compliant and located on a pneumatic table, which is Section 504 compliant.

   A. A taxpayer may use their own headphones or request headphones to plug into the kiosk to use the Alternate Technology option available.

   B. Each FSA TAC will maintain a small inventory of headphones for taxpayer use.

   C. For sanitary purposes, the headphones are for one-time use only.

21.3.4.2.3 (10-01-2016)
Virtual Services Delivery (VSD)

1. VSD uses video conferencing technology to assist taxpayers at select TACs and IRS partner sites in an effort to provide alternative service delivery channels and address staffing and workload issues.

2. Taxpayers receive virtual face-to-face service from a TAC employee at a different location. Most tasks can be assisted through VSD except:

   • Alien Clearances (Sailing Permits); unless seeking tax law assistance only

   • ITIN (Form W-7); unless seeking tax law assistance only

   • Obtaining copies of tax returns/transcripts

   • Making payments (cash, check or money orders)

- Obtaining tax forms
- Taxpayer Protection Program (TPP) issues requiring taxpayer presenting proof of identity

3. VSD services provided:
   - Tax law assistance (in-scope January 1 - April 15)
   - Letters/Notices
   - Assistance ordering Forms/Instructions/Publications (order via Enterprise Logistics Information Technology (ELITE))
   - Form 2290, *Heavy Highway Vehicle Use Tax*, procedures and related tax law inquiries
   - Individual Taxpayer Identification Number (ITIN) Form W-7 procedures and related tax law inquiries
   - Application for Tax Assistance Order (ATAO) Form 911
   - Employer Identification Number (EIN) (account and procedural inquiries only)
   - Identity theft inquiries (issues requiring taxpayers to present proof of identity can not be handled through VSD)
   - Payment arrangements (except Direct Debit)
   - Procedural inquiries
   - Refund inquiries
   - Account inquiries (Business Master File (BMF)/Individual Master File (IMF))
   - Transcripts (using Transcript Delivery System (TDS) mail option)

Note:

For services VSD cannot provide, follow the instructions provided in IRM 1.4.11.11.5, *VSD Qmatic*

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4. Over the phone interpreter (OPI) services will be offered to taxpayers with a language barrier. If the taxpayer is unable to hear the OPI assistor or has an out of scope inquiry, refer to *IRM 21.3.4.3.5.5*, *Out of Scope Procedures*.
5. For deaf/hard of hearing taxpayers that request a sign language interpreter, follow procedures in *IRM 21.3.4.3.2.2*, *Assisting Taxpayers with Disabilities*.
6. When the VSD assistor is temporarily unavailable to provide assistance, the assistor will mute the microphone, point the camera at a sign furnished to each support site that informs the taxpayer of the inability to assist and promises to return in a moment. VSD and support sites have additional signage listed in *IRM 21.3.4.3.8*, *Signs*.
7. TAC employees must take all possible steps to ensure taxpayer privacy and the security of sensitive taxpayer information. When a Taxpayer Identification Number (TIN) is needed, ask the taxpayer to:
   - Hold his/her social security card or notice to the camera or
   - Place it on the desk and point the camera down instead of speaking the number aloud.

Note:

Inform the taxpayer to collect all personal belongings prior to closing the contact.

8. For taxpayer facing VSD sites, designated TAC managers are responsible for assigning VSD workstations the appropriate VSD priority on Qmatic. The designated TAC manager is listed in FAMIS as the manager of the Office Designation Number (ODN) assigned to the taxpayer facing VSD site. TAC employee will use the *Next* button to call the next taxpayer waiting that falls within the VSD priority.
9. For partner sites, designated TAC managers are responsible for assigning VSD workstations to the *walk-direct* priority. Assistors providing service to these sites will use *walk-direct* to call taxpayers.
10. VSD service will end at 4 p.m. each day. If there are taxpayers still waiting after 4 p.m., the VSD assistor will explain that he/she will be unable to assist them today and will provide the taxpayer with the option of:
    - Returning another day,

- Calling the IRS toll free line for assistance, or
- Visiting the IRS.gov website for assistance

11. See *IRM 21.3.4.6*, *Time Reporting for TAC Employees* for time reporting and *IRM 21.3.4.3.3*, *Communicating With and Surveying Taxpayers*, for Customer Satisfaction Survey procedures.
12. See IRM 1.4.11.3.6, *Virtual Services Delivery (VSD)*, for procedures Group Managers must follow.
13. Refer to IRM 22.30.1, *Stakeholder Partnerships, Education and Communication*, for SPEC procedures and guidance.
14. Refer to the VSD procedures located on the FA Insider for additional information.

21.3.4.2.4 (06-24-2016)
Taxpayer Assistance Center (TAC) Appointment Service

1. FA is implementing the FA Appointment Service in TACs. In those TACs that have already transitioned to Appointment Service, taxpayers will call a toll-free line, **1-844-545-5640**, to schedule an appointment to receive services. Appointments will be available for all services provided in the TAC. With proper Management oversight, wait time will be minimal for taxpayers with appointments and alternative work streams will be worked in a timely and efficient matter.
2. Refer to IRM 21.1.1.6, *Customer Service Representative (CSR) Duties*, for Accounts Management (AM) Procedures for Field Assistance Appointments in Taxpayer Assistance Centers.
   A. Toll-free Customer Service Representatives (CSRs) must first target the taxpayer's issue and provide assistance to resolve the issue. Second, the CSR will provide information on available alternative services. If face-to-face service is still needed, then the CSR will schedule an appointment after confirming there are no other open issues on the account. To confirm there are no other issues, the CSR must access IDRS.
   B. Appointments will be given for in-scope topics only.
   C. Additional step by step instructions are provided in the Field Assistance Appointment Service Desk Guide and the Accounts Management Appointment Calendar User Guide.

21.3.4.2.4.1 (10-01-2016)
TAC Procedures for Appointment Service

1. Generally, all types of service will require an appointment. For exceptions, see *IRM 21.3.4.2.4.2*, *TAC Appointment Exception Procedures.*
2. TACs will display Pub 5202, *Appointment Only Poster for Field Assistance Taxpayer Assistance Centers*, advising taxpayers that service in the TAC is by appointment only, and explaining how to make an appointment in the TAC.
3. Directions for scheduling appointments are posted on www.IRS.gov and can be heard on the 3709 line message.
4. When FA employees are discussing the need for an appointment with the taxpayer, the FA employee will
   A. Provide other options for service (web-first service strategy, toll-free, tax professional), where applicable.
   B. Advise the taxpayer to consider special conditions once they get the appointment, such as advising of the need to arrive at the building early if security procedures necessitate.
5. All TAC employees will have access to view the TAC appointment calendar on the SharePoint site.
6. At the end of the day, it is recommended to print the TAC appointment calendar for the next day. Place the next day's appointment schedule in a central, secured location such as a locked cabinet or safe. This could be provided to remote offices by printing directly to an onsite printer or by sending via secure email.
7. Refer to IRM 1.4.11.3.7, *TAC Appointment Service*, for additional managerial guidance on scheduling staff in the TACs that have implemented the appointment service.

21.3.4.2.4.2 (07-29-2016)
TAC Appointment Exception Procedures

1. Taxpayers who do not have a pre-scheduled appointment will be advised that service is by appointment and then referred to Pub 5202, *Appointment Only Poster for Field Assistance Taxpayer Assistance Centers*, where the toll-free phone number is posted. Taxpayer should be advised that appointment information is also available on www.IRS.gov.
2. TAC group managers can use managerial discretion to make exceptions to the appointment process in cases of hardship (for example, the elderly or disabled, taxpayer traveled long distance) or when there is adequate staffing and time to assist the taxpayer without affecting scheduled appointments or pulling employees away from dedicated time for Correspondence Imaging System (CIS) work.
3. During the first month's transition period, TAC employees can offer and schedule same day appointments if there are available appointment slots.
   A. Same day appointments do not need to be added to the calendar if the taxpayer can be seen immediately.
   B. If the taxpayer needs to return later in the day, the appointment will need to be added to the calendar. This is required to ensure AM does not book an appointment for the same time slot and to ensure the TAC scheduled appointment is not included in the 710 memo count.
   C. A memo count 711 should be used by the ITAS when closing the contact when a same day appointment is made.
   D. Refer to the Appointment Service Closing Codes Guide for complete guidance.
   E. Cancel appointments for those who fail to appear within 15 minutes after their scheduled time.

Note:

Taxpayers who arrive later than 15 minutes or more for their scheduled appointment time will be advised to call the toll-free line to make another appointment. If time permits and an unscheduled ITAS is available, the ITAS can be assigned to assist this taxpayer at the manager's discretion.

4. The *TAC Appointment Calendar* is a calendaring system designed for Field Assistance to view appointments scheduled for taxpayers. If an appointment needs to be scheduled by Field Assistance for an exception, refer to the TAC Appointment Calendar User's Guide and the AM Appointment Calendar User Guide.
   - Follow-up appointments requested or deemed necessary during a contact can be scheduled by TAC personnel with appropriate permission access, generally the Group Manager or a Senior ITAS.
5. The TAC appointment calendar is accessible on SharePoint. FA employees can request access to the SharePoint site from their manager. The manager will contact the Area Analyst for SharePoint access permissions.

21.3.4.2.4.3 (02-19-2016)
Virtual Services Delivery (VSD) Appointment Procedures

1. These procedures are in addition to the appointment procedures for non-VSD sites.
2. **Making Appointments:**
   A. The taxpayer-facing site will include the VSD workstation when scheduling appointments.
   B. The support site will follow IRM 1.4.11.3.6, *Virtual Services Delivery (VSD)*, and assign an ITAS to VSD for the day.

Note:

This ITAS would not be included in the support site's appointment schedule.

   C. A copy of the appointment schedule should be available to both the VSD site and the support site.
3. **Receiving Taxpayers:**

A. Employees may need to direct taxpayers in the lobby to the VSD cubicle for their appointments. Employees should not interrupt their own contacts in progress to provide this direction.

B. Support site employees will remain available to VSD customers even if no appointments are scheduled.

- The VSD support employee will complete other tasks, per IRM 1.4.11.3.6, *Virtual Services Delivery (VSD)*, as determined by the manager.
- If there are not enough appointments to support the use of VSD, the manager should notify the support site manager.

C. If the VSD site needs to close, the manager will alert the support site manager.

21.3.4.2.4.4 (10-01-2016)
Receiving Taxpayers with Appointments

1. Refer to the Field Assistance Appointment Desk Guide for detailed procedures on receiving taxpayers with appointments.
2. **Large and Medium TACs with an Initial Account Representative (IAR):**
   - The IAR will greet the taxpayer who has an appointment and verify that the taxpayer's name and issue matches the original calendar request.
   - Taxpayers will be called in order of scheduled appointment time.
   - Cancel appointments for those who appear later than 15 minutes for their scheduled appointment time.

Note:

Taxpayers who arrive later than 15 minutes for their scheduled appointment time will be advised to call the toll-free line to make another appointment. If time permits and an unscheduled ITAS is available, the ITAS can be assigned to assist this taxpayer at the manager's discretion.

- Same day appointments do not need to be added to the calendar; a memo count 711 should be used by the ITAS when closing the contact.
3. **Large and Medium TACs without an IAR:**
   - The appointment schedule will be distributed to the employees daily. Group managers will use the schedule to determine gating needs for the day.
   - Taxpayers with an appointment will take a ticket from the Qmatic ticket machine upon arrival to the TAC if there is no one at the IAR workstation.
   - The taxpayer will be called to the next available ITAS based on gating.
   - It is important that the ITAS provides assistance within the allotted time, since other taxpayers are waiting for their scheduled appointment. If the issue(s) cannot be resolved within the scheduled time, a follow-up appointment should be made by the TAC employee with appropriate permission access to the Appointment Calendar, generally the Group Manager or a Senior ITAS.
   - The ITAS will continue to assist taxpayers until all appointments have been completed for the day.
   - Cancel appointments for those who appear later than 15 minutes for their scheduled appointment time.

Note:

Taxpayers who arrive later than 15 minutes for their scheduled appointment time will be advised to call the toll-free line to make another appointment. If time permits, and an unscheduled ITAS is available, the ITAS can be assigned to assist this taxpayer at the manager's discretion.

4. **Small TACs:**
   - Taxpayers with appointments will take a ticket from the Qmatic ticket machine upon arrival to the TAC.
   - At the appointment time, the ITAS will select the "Next" ticket button.
   - It is important that the ITAS provides assistance within the allotted time, since other taxpayers are waiting for their scheduled appointment. If the issue(s) cannot be resolved within the scheduled time, a follow-up appointment should be made by the TAC employee with appropriate permission access to the Appointment Calendar, generally the Group Manager or a Senior ITAS.
   - Taxpayers who appear early for their appointments will be advised to wait until their Qmatic ticket is called for an ITAS to service them. Taxpayers will be required to wait for their appointed time unless there is an open slot on the schedule
   - Do not honor appointments for those who fail to appear 15 minutes or more after their scheduled time.

Note:

Taxpayers who fail to appear for their scheduled appointment time will be advised to call the toll-free line to make another appointment. If time permits and an unscheduled ITAS is available, the ITAS can be assigned to assist this taxpayer at the manager's discretion.

   - The ITAS will assist the taxpayer and close the contact based on current Qmatic Closing Codes and appropriate memo counts.
   - Refer to the Appointment Service Closing Codes Guide for complete guidance.
   - The ITAS will continue to assist taxpayers until all appointments have been completed for the day.

21.3.4.2.4.5 (03-28-2016)
Appointment Service Quality

1. Appointment Service does not change Field Assistance (FA) services or the work performed in the Taxpayer Assistance Centers (TACs). It does change the process by which service is obtained and delivered; from the traditional minimally controlled, first come/first served line to a comparatively fully controlled and scheduled process.
2. Consequently, the evaluative reviews of FA employee performance conducted by managers as well as the national review of FA as a whole conducted by the Centralized Quality Review Site (CQRS), remains unchanged:
   - FA and individual employee performance will continue to be evaluated using the Embedded Quality Review System (EQRS).
   - No change will be made to the Embedded Quality Attributes used to rate performance or their connection to employee Critical Job Elements in the areas of Timeliness, Professionalism and Accuracy.
   - The reviews will be conducted by the Managers/CQRS using Field Assistance Contact Recording and entered into EQRS.
   - The national review will produce a statistically valid sample (+/- 5 percentage points with 90% confidence) at the Area level on a quarterly basis.
3. For complete information about EQRS see IRM 21.10, *Quality Assurance*. The remainder of this section provides guidance on the few areas in which moving to the Appointment Service affects how FA delivers high quality service to taxpayers.

21.3.4.2.4.5.1 (06-24-2016)
Addressing All Taxpayer Issues

1. Use of appointments to schedule TAC traffic requires assignment of a set duration for appointments by type. Historically, the Field Assistance approach to service has been to answer any and all questions or issues the taxpayer had on the same day, if possible. This approach was exemplified by the requirement to ask *"Have I answered all of your questions today?"* or *"Is there anything else I can help you with today?"* before closing and ending a contact.
2. FA's commitment to addressing all of the taxpayer's issues remains unchanged. Because of the need to adhere to the schedule and to start the next appointment on time, FA employees will now offer to schedule follow-up appointments when all questions/issues cannot be addressed within the time alotted for the current appointment.
3. At the time of scheduling, appointments are assigned a set duration based on the issue(s) and approximate time it takes to address the issues identified by the taxpayer. This information is recorded in the appointment calendar system. See the Field Assistance Appointment Service Desk Guide for time table information.
4. When you start the contact:
    A. Target, clarify, and confirm **all** of the taxpayers issues without regard to the topics recorded in scheduling system. Notify taxpayers of the timeframe set for the current appointment. Notifying taxpayers *"up-front"* , at the beginning of the contact, will reduce confusion and provide a smooth transition to the new process.
    B. If multiple or additional issues are presented and it appears unlikely that all issues can be completely resolved within the allotted time, advise the taxpayer that a follow-up appointment may need to be scheduled for the remaining issues. Propose a prioritized order to discuss the topics prior to providing service and ask for the taxpayer's concurrence with your proposal.
    C. The objective is to provide correct and complete service as expeditiously as possible during the taxpayer's initial appointment. Follow-up appointments should be scheduled only when it is not possible to fully address all issues within the initial appointment timeframe.
    D. The ITAS is responsible for efficiently using the time allotted to accomplish as much of the total work as possible without needing to schedule a follow-up appointment. Depending on the time of day, the issue(s), and ITAS availability after the contact, there may be an opportunity to schedule an appointment for that same day or even immediately following the current appointment.

21.3.4.2.4.5.2 (10-01-2016)
Alternative Work Stream and IRM References

1. While handling face-to-face contacts within Field Assistance, we remain committed to addressing all of the taxpayer's issues. See *IRM 21.3.4.2.4.5.1*, *Addressing all Taxpayer Issues*. With the change to service delivery by appointment comes the opportunity to help taxpayers by performing other types of work owned by other functions, referred to as Alternative Work Streams. This section provides guidance on working Accounts Management (AM) Paper (Adjustments).
2. While performing alternative work, FA employees will address all issue(s within FA authority presented by the taxpayer in their correspondence .All issues presented by the taxpayer must be carefully reviewed, addressed and resolved, if possible, before closing the case (see IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*).

Exception:

Tax law questions raised in correspondence will be treated as out of scope. Taxpayers will be referred to alternative services found in *IRM 21.3.4.3.5.5*, *Out of Scope Procedures*. This applies to pure tax law questions (unrelated to an account issue) whether included in taxpayer correspondence or asked during a phone contact per paragraph 5 below. Phone contact will not be initiated to answer tax law questions.

3. In addition to the issues presented by the taxpayer, FA employees will attempt to address outstanding compliance or other clearly unresolved account issues within FA authority, which are not mentioned by the taxpayer in their correspondence. (See *IRM 21.3.4.12.5*, *Balance Due Accounts*.
    A. IRM 21.5.1.5.1, *CIS General Guidelines*
    B. IRM 21.5.1.5.2, *Cases Currently Assigned in CIS*

4. If compliance or another clearly unresolved issue is identified while performing account research, determine if Oral Statement Authority or other tolerance criteria applies and would allow the ITAS to resolve the issue by contacting the taxpayer by telephone. See IRM 21.1.3.20, *Oral Statement Authority* and/or IRM 21.1.3.21, *Tolerances*.
5. If the issue is within FA authority and can be resolved through telephone contact the ITAS will attempt to contact the taxpayer by telephone.
6. Contact taxpayers via telephone, using a telephone number from the correspondence or located during account research.
   A. Attempt to make telephone contact ONLY if the taxpayer's phone number is included in their correspondence or obtained through an internal IRS system. If a phone number is not available, do not use a telephone number obtained from a telephone directory or any other source to contact the taxpayer.
   B. No more than two attempts will be made to contact the taxpayer. The attempts should be spaced no less than 1 hour apart. Each attempt must be documented in the case history.
   C. Do not leave a message or request taxpayer call back.
7. If the call is answered, courteously ask to speak to the taxpayer by name, "May I please speak to Mr./Ms. Taxpayer?"
   A. If asked who is calling or the reason for the call, courteously state your name and that you are calling in response to a letter the taxpayer sent to the Internal Revenue Service, "My name is Mr./Ms. (your name) with the Internal Revenue Service and I am calling in response to a letter Mr./Ms. Taxpayer sent us."
8. Upon reaching someone who identifies themselves as the taxpayer that you are attempting to contact,
   A. Advise the taxpayer of your name, that you are an employee of the Internal Revenue Service, provide your employee identification number, and tell the taxpayer that you are calling in response to a letter that they recently sent to us (you may add "a letter we received on the IRS received date" . Do not state or discuss the issue of the correspondence until disclosure has been verified.
   B. Tactfully state the purpose of the call is to offer to discuss the issue they wrote to us about over the phone.
9. Notify the taxpayer that in order to discuss the issue over the phone with them that you will need to ask them a few questions for security purposes to ensure that you are speaking to the correct individual to protect the privacy.
10. Ask the taxpayer if they agree to continue with the call.
    A. If the taxpayer does not agree to continue with the call for any reason, tell the taxpayer:

          A. You understand and respect their decision not to continue the call.
          B. Advise them to expect a response to their inquiry in the mail.
          C. Thank them for their time.
          D. Courteously end the call.
          E. Document the contact with the taxpayer and their decisions not to continue the telephone contact in the case history.
          F. Take all necessary actions to resolve/address and respond to the issue(s) as stated in the taxpayer's correspondence.
          G. DO NOT take any actions to resolve/address or mention any other issues identified that were not included in the taxpayers' correspondence.

    B. If the taxpayer agrees to continue with the call, advise the taxpayer that you will need to verify their identity by answering few questions. Ensure the taxpayer is aware of the option to discontinue the call at any time if they do not feel comfortable giving PII over the phone.

Example:

Reference the correspondence and the purpose of your call, provide your name, your employee identification number, and follow the disclosure guidelines in IRM 21.1.1.7(20), *Communication Skills*, only and IRM 21.1.3.2.3,

Required Taxpayer Authentication, before discussing/releasing any information to the taxpayer or attempting to resolve the issue you are calling about.

Exception:

When making an outgoing call and the taxpayer is reluctant to give you his/her Taxpayer Identification Number (TIN), provide the taxpayer with the last four digits of his/her TIN (social security number/employer identification number). Then, request that the taxpayer verify the first five digits and continue with the appropriate probes.

11. FA employees have the authority to make account adjustments and use it when assisting taxpayers in the TAC and when working correspondence. When working AM Paper (Adjustments), FA employees must reference the applicable AM procedures for additional guidance:
    A. *IRM 21.3.4.12.6, Correspondence Imaging System (CIS).*
    B. IRM 21.5.1.5.1, *CIS General Guidelines.*
    C. IRM 21.5.1.5.2, *Cases Currently Assigned in CIS.*
    D. IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*
    E. IRM 21.5.2.4.3, *Adjustments Requiring An Amended Return or Taxpayer Documentation.*

Example:

In the case of math error adjustments, the only difference in working paper inventory verses working face-to-face is that there is no dialogue with the taxpayer. There will be no question regarding eligibility to claim a dependent, for example, if the taxpayer clearly did not have sufficient income to support themselves, not to mention a dependent, and the math error condition exists due to incorrect SSN. If the correct SSN is provided and verified, the adjustment must be made without exception, questions, or use of the Interactive Tax Law Assistant. The same is true of a math error resulting from missing information or a form for a credit or a filing status or any other item associated with the math error condition that might come up during a discussion in the TAC.

12. If during a call you discover additional documents are required to adjust the account within FA Authority and:
    A. The required documentation can be faxed while you are on the telephone with the taxpayer, provide your group EEFax#, retrieve the fax and make the adjustment, attaching the faxed document to your CIS case as a source document. Document the call in CIS case notes and close you case, or route if there are other issues outside FA Authority needing addressed.
    B. The required documentation cannot be faxed while you are on the telephone with the taxpayer, provide the taxpayer with the address of the appropriate campus and function where their issue should be worked and request they mail it in. Document the call in CIS case notes and close you case, or route if there are other issues outside FA Authority needing addressed.

Note:

Cases should not be suspended waiting for documents from taxpayers, and TAC addresses should not be provided to taxpayers for mailing in their response.

13. If you are unable to reach the taxpayer by phone or unable to initiate the call per 4,5,6 above:
    A. Document your attempts to contact the taxpayer in the case history (date, time, if answered, etc.)
    B. Take all necessary actions to resolve/address and respond to the issue(s) as stated in the taxpayer's correspondence.
    C. DO NOT take any actions to resolve/address or mention any other issues identified during research, which were not mentioned in the taxpayer's correspondence.
    D. Document the case history thoroughly with the reason for the telephone contact, the attempts to contact the taxpayer, and if any additional issues were identified during research. If closing the case, send the appropriate closing letter per IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*.

21.3.4.3 (10-01-2016)
Customer Service in Your TAC

1. The TAC should project a positive, helpful image. It should be professional, well organized, and clean.
2. Ensure taxpayers can easily identify where to go for assistance.
3. Taxpayers waiting for assistance should be seated or standing without blocking the office entrance or exit.
4. Assistance areas should be designed so that taxpayers cannot overhear other taxpayers being helped. Use partitions or other means of protecting and providing privacy for the taxpayer.
5. Ensure that other taxpayers cannot see the contents of the return or other documentation of the taxpayer you are assisting. Each taxpayer is relying upon you to protect his/her privacy.
6. Ensure that only you can view account information on the Integrated Data Retrieval System (IDRS) computer screen.
7. TAC employees must take all possible steps to ensure taxpayer privacy and the security of sensitive taxpayer information. When a Taxpayer Identification Number (TIN) is needed, and the taxpayer does not provide a document with the TIN on it (i.e, a notice or other document identifying the TIN), ask the taxpayer to write down or type (on the numeric key pad) the number instead of speaking the number aloud. See *IRM 21.3.4.3.9*, *Numeric Key Pads*, for procedures on using the key pads during disclosure.

Exception:

If you are a Visually Impaired employee, then a verbal response is acceptable. If a 2D Bar Code Scanner is installed on the workstation, notices that have the social security number masked by the 2D Bar Code may be read using the scanner. Please refer to IRM 5.19.16.2.1.1, *2D Bar Code Procedures*, for additional information.

Note:

After use of all sensitive documents that do not belong with the taxpayer, properly dispose of the materials in an office container specified for classified waste.

21.3.4.3.1 (10-01-2016)
Your Role and Duties While Assisting Taxpayers

1. Your primary role is to provide taxpayers top quality service by helping them understand and meet their tax responsibilities.
2. In addition to providing assistance, your duties may include:
    A. Opening and closing the office (if manager not available)
    B. Ensuring that forms racks are stocked and neatly labeled
    C. Ordering tax and administrative forms, instructions, worksheets and publications
3. Use the following techniques to ensure efficient service:
    A. Rely upon the Initial Assistance Representative (IAR)/Individual Taxpayer Advisory Specialist (ITAS) to direct taxpayers to the appropriate area.
    B. If your office does not have an IAR, periodic announcements regarding self-service, such as the location of forms should be made to minimize wait time.
    C. Assist walk-in taxpayers on a "first come, first served" basis unless you are directed by management to assign certain taxpayers priority service (i.e., Forms, Payments, etc.). See *IRM 21.3.4.2.4.4*, *Receiving Taxpayers with Appointments*
    D. If you see a taxpayer having difficulty reaching or finding a form or opening a door, offer to help.
    E. If the taxpayer has business with a specific IRS employee, such as an audit appointment or has a case assigned to a Revenue Officer, refer to your office phone directory, Discovery Directory or other resources as necessary.
    F. Never leave the office without proper coverage. If you must step away from the counter, have a system in place (i.e., a buzzer or bell) to alert you that a taxpayer is waiting.

G. FA will collect documents for Small Business/Self-Employed (SB/SE) on a limited basis. However, SB/SE has the ultimate responsibility for collecting documents that FA has collected on their behalf.

4. Taxpayers are protected from discrimination. Refer to Pub 4454, *Your Civil Rights*, for more information. Federal Protective Service (FPS) policy reflects that civil rights laws may mandate the allowance of certain items into federal government buildings. If a taxpayer or their representative complains that their civil rights were violated, a signed complaint may be filed with the Civil Rights Division (CRD). See When to Refer Taxpayers to CRD.

5. TAC employees must be familiar with Taxpayer Advocate Service (TAS) criteria. See *IRM 21.3.4.20*, *Referring Cases to the Taxpayer Advocate Service (TAS)*, and *IRM 21.3.4.3.6*(4), *Research Materials*, for information on the Taxpayer Bill of Rights (TBOR).

21.3.4.3.2 (10-01-2016)
Telephone Requirements for RRA 98 (Restructuring and Reform Act of 1998) Section 3709

1. Under RRA 98, Section 3709, the IRS is required to publish addresses and phone numbers of local IRS offices in appropriate local telephone directories. The primary purpose of these local numbers is to provide the public with a means of accessing the local IRS office to learn the office location and available services.

2. Wage and Investment (W&I) Field Assistance has overall responsibility for implementation and management of the Section 3709 process and procedures. This will include TACs and other locations determined to be Section 3709 posts of duty (PODs). Section 3709 PODs are PODs that do not have a TAC Office, but a number is listed due to lack of coverage in the geographic location.

3. Callers will be greeted with a recorded script. The script will advise the taxpayer of the options available to obtain assistance. These options will include toll-free numbers for individual and business inquiries, IRS.gov and visiting a TAC office without an appointment. Callers will no longer have the ability to leave a message. Elderly or disabled taxpayers that require special accommodations will be referred to a special email address to communicate their special needs.

4. Appointments will be given to taxpayers who are elderly or disabled that require special accommodations. Staff cannot ask about the person's disability or require medical documentation. The intent is to accommodate taxpayers with physical disabilities; however, any taxpayer who states they have a disability will receive an appointment. See *IRM 21.3.4.3.2.2*, *Assisting Taxpayers with Disabilities* for more information.

Note:

Specific procedures are covered later in this section.

21.3.4.3.2.1 (01-05-2016)
3709 Line

1. Elderly or disabled taxpayers that require special accommodations for service can schedule an appointment via email.

2. The local number will clearly instruct the caller to visit our website at IRS.gov, call the toll-free numbers for tax law and account questions, or visit our office. We no longer schedule appointments on this line.

3. VSD partner sites and unstaffed VSD sites have separate 3709 scripts located in IRM 1.4.11-1, *Field Assistance Telephone Scripts/Email Responses*. There is no other difference in the general responsibilities for managing the VSD 3709 lines. The VSD site Group Manager (GM) will prepare the appropriate closure forms to update the 3709 line and website in the event of an office closing. See IRM 1.4.11.8.2(7), *Posting TAC Closings*.

21.3.4.3.2.1.1 (02-12-2014)
Procedures for Taxpayer Assistance Centers

1. **Identifying and Listing Telephone Numbers** - Telephone numbers will be published for every TAC, except for cities that have multiple offices. For example, Houston, Texas has 3 TAC offices located in the metropolitan Houston area. At least two TAC telephone numbers will be published to give coverage throughout the metropolitan area. Telephone numbers for offices for which there is no TAC located within an area code will also be published. These offices are defined as "§3709 PODs" .
2. The ability for taxpayers to leave messages on the 3709 line has been eliminated. Elderly or disabled taxpayers that require special accommodations for service will be referred to a special email address. An automatic reply to the taxpayer will inform them that the IRS will reply within 3 business days.
3. **Email Retrieval** - There will be a designated primary and back-up FA employee for each area to retrieve messages. Clerical employees, if available, should be used to retrieve messages.

Note:

If a message contains a threat to the Internal Revenue Service, an IRS employee or if the taxpayer threatens to harm himself/herself follow procedures in *IRM 21.3.4.5.2*, *Threats and Assaults*.

4. **Routing Messages** - All email messages will be returned within three business days regardless of the issue. All employees returning email messages will state their name, ID (badge) number at the beginning of the email message.
5. A designated clerical FA employee, if available, will return all email messages.
6. Email messages will be retrieved at least once daily. This should be increased up to 3 times a day if demand warrants.
   A. If the email specifies that they are disabled and require special accommodations, forward the email to the appropriate TAC or group for response.

Note:

See If/Then chart in (9) below for procedures on responding to email messages.

   B. If the email does not specify that they are disabled and require special accommodations, send the following standard reply: *Thank you for contacting the Internal Revenue Service. This email account is designated for use by taxpayers with a disability that requires special accommodations or the elderly only. Find the help you need on our website at IRS.gov. If you want to call us, for individual tax information call 1-800-829-1040, or for business taxes you may call 1-800-829-4933.*
7. **Telephone Number Changes** - All requests for telephone number changes or additions will be submitted to the FA area coordinator.
8. **Call Tracking Procedures** - All emails will be tracked using the *3709 Daily Email Tracking/Transcription Sheet*. See *Exhibit 21.3.4-12*. Detailed instructions for completing the log are included in the exhibit. The email tracking sheet will be maintained in each TAC for a period of two years (electronic or paper) in accordance with Document 12990, *Records and Information Management Records Control Schedules*.

Note:

Taxpayers' names, email addresses, and telephone numbers cannot be maintained on the tracking sheet as this will create an unauthorized system of records. Group Managers will establish the most efficient method to transcribe names and telephone numbers. The information must be destroyed once the call back has been made.

9. All email inquiries forwarded to TACs for assistance can be resolved via telephone (if a telephone number is provided) or via email. Use the following If/Then Chart when replying via email.

Procedures For Returning Email Messages (Clerical Employee)

If...	Then...

Procedures For Returning Email Messages (Clerical Employee)

If...	Then...
Taxpayer (TP) did not state they are disabled.	Send the message which advises taxpayers that the email account is only for taxpayers who have a disability and require special accommodations for service or the elderly. (*See Standard Response A* in IRM 1.4.11-1, *Field Assistance Telephone Scripts/Email Responses).*
TP inquiry states they have a disability and require special accommodations.	Respond to the taxpayer to determine the day and time they wish to schedule an appointment. (*See Standard Response B)* in IRM 1.4.11-1, *Field Assistance Telephone Scripts/Email Responses).* Send a confirmation email to the taxpayer. (*See Standard Response C* in IRM 1.4.11-1, *Field Assistance Telephone Scripts/Email Responses).*

10. **Scheduling Appointments** – FA will schedule appointments for taxpayers with special needs and the elderly. The intent is to accommodate taxpayers with physical disabilities; however, any taxpayer who states they have a disability will receive an appointment. FA will schedule an appointment for any issue that is in scope.
11. Once the appointment is scheduled, either by phone or email, delete all emails related to the taxpayer's inquiry. Your Inbox and Sent folders should be checked for any taxpayer related emails.

21.3.4.3.2.2 (10-01-2016)
Assisting Taxpayers with Disabilities

1. Taxpayers with disabilities face unique challenges when attempting to meet their tax obligations. The Americans with Disabilities Act (ADA) prohibits discrimination on the basis of disability in employment, state and local government, public accommodations, commercial facilities, transportation and telecommunications. The ADA website is located at http://www.usdoj.gov/crt/ada/adahom1.htm
2. The purpose of this IRM section is to provide TAC employees with the necessary tools and information to better assist taxpayers with disabilities. See IRM 22.30.1.3.8.2.2, *Accommodating Persons with Disabilities Referred from Taxpayer Assistance Centers*, for procedures to follow when a taxpayer with a disability visits a TAC for return preparation and needs to be redirected to Stakeholder Partnerships, Education and Communication (SPEC).
3. Taxpayers with disabilities may seek assistance by visiting the TAC or sending an email to the area email address. If an email is received from a taxpayer who states they have a physical or mental disability, procedures in *IRM 21.3.4.3.2.1.1*, *Procedures for Taxpayer Assistance Centers*, should be followed.

21.3.4.3.2.2.1 (10-01-2016)
Interpreter Services for Deaf or Hard of Hearing Taxpayers

1. There are instances when our taxpayers who are deaf/hard of hearing have a need for interpreter services as a form of reasonable accommodation. Taxpayers may have their own interpreter, but if they request we provide this service, there are procedures in place and an appointment must be arranged accordingly. Requests for sign language interpreters require advance notice in order to ensure availability and meet the taxpayers' needs. American Sign language interpreter service can be obtained using the current blanket purchase agreement with TCS Associates. Managers need to coordinate with their territory consumer (scheduler) to schedule an ASL interpreter from TCS Associates. Interpreter requests for TCS Associates should be scheduled at least five business days in advance of the taxpayer appointment. Additional instructions, guidance, and local contacts can be found at http://win.web.irs.gov/Finance/FG2014/Part_6/6-3_Funding_for_Interpreters-2014.htm

21.3.4.3.2.2.2 (05-20-2013)
Taxpayers and Telecommunication Devices for the Deaf (TTY/TDD)

1. Taxpayers who are deaf/hard of hearing also have other options for obtaining assistance. They include:

A. Calling toll-free at **1-800-829-4059**, for assistance with tax law and account inquiries. Trained employees using dedicated terminals in the Atlanta, Dallas and/or Indianapolis call sites answer both tax law and account calls through the TTY/TDD systems.
B. Visiting the IRS website https://www.irs.gov/
C. FA modified IRM 1.4.11-1, *Field Assistance Telephone Scripts/Email Responses*, providing deaf/hard of hearing (DHOH) taxpayers the option to use email as a communication method. This will assist FA to effectively communicate with taxpayers with disabilities and/or their representatives. Emails will only be used to schedule appointments and interpreting services. Emails will **not** be used to answer any type of tax inquiries and/or share personal information.
D. The deaf/hard of hearing taxpayer or their representative may provide the TAC their email address. The TAC group manager or designee will use an established 3709 mailbox address to communicate with the taxpayer or their representative to schedule appointments and interpreting services.
E. IRM 1.10.3, *Standards for Using Email*, does not currently cover receipt of email. The IRS should provide a note to taxpayers or their representatives advising that we cannot guarantee the security of their email if they choose to send information via email.
F. Area Senior Operations Managers (SOMs) are the designated owners of the 3709 mailboxes.
G. The owner or designee of the 3709 mailbox is responsible for adding members to access and use the 3709 mailbox. To add members, access the Global Address List and search for Access to W&I-IRS. The six (6) 3709 mailboxes will show up. Right click the "Access to list" and left click properties, you will then see modify members. Proceed to add and remove members.
H. The SOM or designee is responsible for maintaining and designating access to the 3709 email mailbox for each area.

Field Assistance Area 3709 mailbox addresses are below:

*W&I-IRS-FA 1
*W&I-IRS-FA 2
*W&I-IRS-FA 3
*W&I-IRS-FA 4
*W&I-IRS-FA 5
*W&I-IRS-FA HQ 3709

21.3.4.3.2.2.3 (10-01-2015)
Taxpayers and Visual Assistance

1. When taxpayers who are blind or visually impaired visit TACs, they can usually tell you what type of assistance they need. The challenge is to resolve the issues while being sensitive to the visual limitations.
2. When these taxpayers visit TACs unaccompanied, TAC employees should acknowledge the taxpayers, determine what services they need, and assist them with obtaining Queuing Management System (Qmatic) tickets. This is especially important in TACs without an Initial Assistance Representative (IAR).
3. TAC employees should advise taxpayers who may not be able to read the Contact Recording signs, that their contacts are being recorded. If these taxpayers choose to opt-out of having their contacts recorded, employees should follow Qmatic procedures.
4. Taxpayers with visual or motor skill limitations may ask for assistance in completing paperwork or writing a check. TAC employees should assist in this area as needed and ensure the taxpayer is aware of what is being written. Taxpayers can be expected to sign on their own behalf and should let the TAC employee know of methods that would be helpful in executing the signature. Each taxpayer will need varying degrees of assistance based on their individual needs.

21.3.4.3.2.2.4 (10-01-2016)
Taxpayers and Other Needs

1. **Elderly Taxpayers** – Listen completely before responding to elderly taxpayers, however control the conversation to stay in-scope. Do not assume the taxpayer does not understand their tax situation.

2. **Illiteracy** – Although not a disability, Illiteracy may be considered a limitation. Generally, the non-reading taxpayers will not volunteer this information, but instead may ask you what their notice or form says. If these taxpayers ask you to read or explain something, do so willingly and without question.
3. **English as a Second Language (ESL)**. Multilingual services will be offered to taxpayers with a language barrier. See *IRM 21.3.4.3.7*, *Multilingual Assistance*, for procedures on assisting taxpayers that require an interpreter.

21.3.4.3.2.2.5 (10-01-2015)
Disability Etiquette

1. It is impossible to know the proper response to every situation involving individuals who are disabled just as it is impossible to know every appropriate way to interact with non disabled persons. Remember the individual with a disability is first a person and should be treated as such. The following are some points to keep in mind when assisting taxpayers with disabilities:
   A. Speak in moderate tones. Always talk directly to the person who is disabled regardless of the disability. It is not necessary to talk louder than normal unless you are asked to do so. Because a person is blind doesn't mean the person is deaf/hard of hearing.
   B. To facilitate conversation, be prepared to offer a visual cue to a deaf/hard of hearing person or an audible cue to a visually impaired person, especially when more than one person is speaking.
   C. As you work to resolve the taxpayer's issue, explain what you are doing. Long periods of quiet may make the taxpayer wonder if you are still assisting them.
   D. If you need to leave the desk for any reason, let the taxpayer know that you are leaving and let the taxpayer know when you return.
   E. Respond to the taxpayer verbally. They may not be able to see a nod or headshake.
   F. Demonstrate sensitivity to the taxpayer's desire to be independent. Never say, "Can't you get someone to help you?"
   G. Conduct the interview as you would with anyone. Be considerate without being patronizing.
   H. Do not finish sentences or fill in words. This could be taken as demeaning. Refrain from making remarks like "slow down" , "take a breath" , or "relax" . This can be taken as patronizing. Use a relaxed and moderate rate of speech.
   I. Make sure the place where you plan to conduct an appointment is accessible by checking the availability of handicap parking spaces, for a ramp or step-free entrance, accessibility of restrooms, and location of water fountains or telephones at the proper height for a person in a wheelchair.

21.3.4.3.2.2.6 (03-21-2014)
Alternative Media Center (AMC)

1. The purpose of AMC is to provide alternative media resources to IRS employees and external customers with disabilities and to exemplify the spirit of the laws designed to enhance access to government information by people with disabilities. Employees can assist taxpayers who visit TACs by accessing the Alternative Media Center (AMC) website at http://amc.enterprise.irs.gov/ for a list of available media products and services. The AMC has made alternative formats available through the same channels as printed products for both internal and external taxpayers. Orders for alternative formats already available will be shipped within 72 hours; all other requests will take 4-6 weeks to process.
2. Upon management approval, TAC employees may order Alternative Media products on behalf of their taxpayers by completing the AMC order form at http://amc.enterprise.irs.gov/order.html using your Order Point Number (OPN).
3. The AMC help desk staff is available Monday through Friday from 8 a.m. to 4 p.m. EST at (804) 916-8606 or by email altmc@irs.gov.

21.3.4.3.2.2.7 (01-30-2012)
Guidance Regarding Service Animals

1. Under Section 504 of the Rehabilitation Act of 1973, persons with disabilities accompanied by service animals must be allowed building entry and access to Taxpayer Assistance Centers (TACs). Service animals are defined as dogs or other animals that are individually trained to do work or perform tasks to assist people with disabilities. These requirements apply to individuals with physical and/or mental disabilities. The following are guidelines for service animals at TACs:

   - The service animal must be harnessed, leashed, or tethered, unless these devices interfere with the service animal's work or the individual's disability prevents using these devices.
   - When it is not obvious what service an animal provides, only limited inquiries are allowed. If necessary, staff may ask if the animal is a service animal that is required because of a disability and what service or task the animal is trained to perform. Staff cannot ask about the person's disability, require medical documentation, require a special identification card or training documentation for the animal, or ask that the animal demonstrate its ability to perform the work or task.
   - Allergies and fear of animals are not valid reasons for denying access or refusing service to people using service animals.
   - A person with a disability cannot be asked to remove his/her service animal from the premises unless the animal is out of control and the handler does not take effective action to control it or the animal is not housebroken. When there is a legitimate reason to ask that a service animal be removed, staff must offer the person with the disability the opportunity to obtain services without the animal's presence.
   - People with disabilities who use service animals cannot be isolated from other patrons or treated less favorably than other patrons.

21.3.4.3.3 (03-02-2016)
Communicating With and Surveying Taxpayers

1. This section is your guide to providing quality taxpayer contacts. Effective communication is essential to promoting voluntary compliance; therefore, TAC employees must always:

   A. Wear a name tag displaying their name while providing face-to-face assistance to taxpayers. If the name tag has not been ordered and received, the employee must verbally identify themselves by providing their name and employee identification number (all 10 digits of their Personal Identification Number) to all taxpayers.
   B. Offer a survey card per *IRM 21.3.4.3.3.2*, *Providing Survey Cards to Taxpayers*.
   C. Be courteous with taxpayers at all times and greet the taxpayer with a smile.
   D. Make eye-contact with taxpayers.
   E. Watch for taxpayer's body language indicating fear, anger or other distress.
   F. Respond to the taxpayer's opening statement.
   G. Target the taxpayer's question.

Note:

Use appropriate paraphrasing showing you comprehend and have identified the question.

   H. Secure the necessary facts. Use a purpose statement, when appropriate, to prepare the taxpayer for a series of questions.
   I. Actively listen to the taxpayer's responses, so they don't have to repeat information. Control the conversation, avoid extraneous dialog and use talk time that is appropriate to the issue.
   J. Provide a correct and complete response.
   K. Confirm understanding and ask if the taxpayer has any other questions. Apologize if the Service has made an error.
   L. Verify disclosure (account contacts only) and follow the guidelines in IRM 21.1.3.2.3, *Required Taxpayer Authentication*, except in the following situations:

   - Taxpayer is just picking up a form or publication.

- Payments that are being dropped off with a completed voucher or posting document attached.
- Taxpayer is dropping off a completed return. No review or photocopy is needed.

      M. Use the appropriate length of research and wrap-up time for the complexity of the issue.
2. Use up-to-date reference materials to stay informed of changes. The most up-to date materials are found on SERP.

21.3.4.3.3.1 (03-02-2016)
Obtaining Survey Cards

1. The initial annual supply of survey cards will be shipped to the Taxpayer Assistance Centers (TACs) at the beginning of the fiscal year.
2. If a TAC needs additional cards before the end of the fiscal year, they can be ordered by sending an email to the Headquarters Analyst, Camille Winter. Include the following information in the email:
    - TAC office location (city and state)
    - Office Designation Number (ODN)
    - Complete mailing address of TAC (including floor, suite, room, and/or mail stop number)
    - Office contact person, email address and phone number
    - Number of packages needed (each package contains 300 cards)
    - If it is an emergency request needing expedited shipping
3. For unstaffed and partner Virtual Service Delivery (VSD) sites, the VSD site Point of Contact (POC) will contact the designated TAC Manager who will request the additional shipment of cards. The designated TAC Manager is listed in Field Assistance Management Information System (FAMIS) as the manager of the ODN assigned to the taxpayer facing VSD site.

21.3.4.3.3.2 (03-02-2016)
Providing Survey Cards to Taxpayers

1. The Individual Taxpayer Advisory Specialist (ITAS) or Initial Assistance Representative (IAR) will offer each taxpayer who is provided assistance at a Taxpayer Assistance Center (TAC) office a Customer Satisfaction Survey (CSS) card on the designated day(s) of the month for their TAC as shown on their CSS Sampling Plan Calendar located on SharePoint.
    A. For Virtual Service Delivery (VSD) sites:

    - When the VSD Assistor is offering the survey card, the VSD Assistor will provide instructions to the taxpayer that the survey card should be located near the monitor.
    - The VSD Assistor will provide instructions to the taxpayer to place the completed survey card in the survey card drop box located near the VSD monitor.

    B. The employee should advise the taxpayer that:

    - Completion of the card is voluntary.
    - Their feedback is used to improve our customer service
    - The card should not be folded.
    - The completed card should be placed in the survey card drop box, or when appropriate, the TAC employee can accept the card and place it

into the drop box.

2. On days of the month when the survey card is not being offered:
   - If a taxpayer questions why they are not offered a card, the employee should advise the taxpayer that the survey is being offered to taxpayers through a random sample.
   - If a taxpayer requests the card to provide feedback, the card should be provided to the taxpayer.
   - For unstaffed and partner VSD sites, the VSD site Point of Contact (POC) will maintain an ample supply of survey cards near the VSD monitor. Although the cards will be on the desk everyday, VSD Assistors will follow the procedures listed in *IRM 21.3.4.3.3.2*, *Providing Survey Cards to Taxpayers*, with offering the survey cards only on the designated day(s) of the month.

21.3.4.3.3.3 (05-12-2016)
Processing Completed Survey Cards

1. At each Taxpayer Assistance Center (TAC), a designated employee or manager will ensure the completed survey cards are secured at all times. Twice a month, the designated employee:
   A. Gathers completed survey cards from the drop box
   B. Counts the number of cards to be shipped
   C. Mails cards through regular, non-traceable mail using the most cost effective shipping method to the following address:

   Fors Marsh Group LLC
   1010 N Glebe Road, Suite 510
   Arlington, VA 22201

   D. For unstaffed and partner Virtual Service Delivery (VSD) sites, the VSD site Point of Contact (POC) will collect the survey cards twice per month and mail them to the attention of the designated TAC Manager. The designated TAC Manager is listed in Field Assistance Management Information System (FAMIS) as the manager of the Office Designation Number (ODN) assigned to the taxpayer facing VSD site. The designated TAC Manager is responsible for mailing the cards to the vendor.
2. At each TAC, a designated employee or manager will record the number of cards shipped on the CSS Tally on SharePoint. For unstaffed and partner VSD sites, the designated TAC Manager will be responsible for recording the count for the VSD site. For permission access, contact your Area Customer Satisfaction Survey (CSS) Coordinator.
   A. Select the appropriate Area folder and locate the appropriate Territory CSS Tally template.
   B. Verify that no other person has the document checked out by looking in the *Checked Out To* column. If it is checked out, return at a later time. If it is not checked out, click on the drop down arrow next to the Territory template and select *Check Out* and *OK*. If the document remains checked out for a long period of time, contact your Area CSS Coordinator.
   C. Click to open the Excel Territory CSS Tally template. Select *Yes*, *Edit* and *OK*.
   D. Locate the appropriate Mid Month or End Month column for the shipment being sent and the row with the appropriate TAC office name and ODN number. Enter the number of cards in the shipment in the appropriate cell.
   E. No cells should be left blank, so if zero cards were shipped due to none being received, enter the number zero. If an office will be closed, zero entries may be recorded for future periods.
   F. Comments may be recorded in the comments column to explain special circumstances regarding the TAC. If zero cards are recorded for a month or longer period of time, comments are required to explain why no cards were received.
   G. Save the file by selecting *File* and *Save*.
   H. When exiting the file, select the *Yes* to check in the file now and then *OK*.
   I. Two shipments per month are required, one between the 1st and the 15th day of the month and the second between the 16th and the end of the month. The shipments may be made anytime during

each of these periods, but the shipments must be recorded on the CSS Tally by the 15th day of the month for the first shipment and by the last day of the month for the second shipment.

J. The Headquarters and Area Analysts will retain backup copies of the templates monthly on the U drive for their respective Area, with the final annual copy in the retention file.

21.3.4.3.4 (10-01-2016)
Tax Law Assistance

1. The Interactive Tax Law Assistant (ITLA) will be used to answer tax law questions in TAC offices. If an ITLA Tax Law Category (TLC) is available, the use of this tool is mandatory to answer tax law questions. See the ITLA Homepage on SERP for a list of tax law topics covered by ITLA TLCs.

2. If an ITLA TLC is not available, employees will use the Publication Method to assist taxpayers with tax law questions. Specifics about the use of these methods are covered in more detail later in this section of the IRM.

3. ITLA TLCs will not cover every possible tax law question received in a TAC. Employees must use their tax law skills and appropriate publications to answer in-scope questions beyond the scope of ITLA.

4. Taxpayers with questions and issues regarding forms and schedules will be assisted in meeting their filing and compliance requirements. The scope of services for tax law assistance will include issues involving basic forms and schedules but does not include return preparation.

5. Refer to the FA Scope Search Engine/Alpha Scope List on the ITLA homepage for detailed tax law in-scope, out-of-scope and functional referral designations.

6. IMF/1040 tax law questions within FA scope will be answered from January through the Form 1040 mid-April due date only.

Exception:

See (7)(c) below.

7. The following in-scope tax law topics will be answered year round:
   A. These topics (ITLA TLCs) are identified with the designation "YEAR ROUND" on the FA Alpha and FA By Category Table of Contents on the ITLA homepage.

   BMF Topics:
   - Agricultural Employers (Form 943)
   - Electronic Filing Options (Form 940/Form 941/Form 944 returns)
   - Employer Identification Number (EIN)
   - Federal Tax Deposits (FTD) for employment taxes (including EFTPS)
   - Federal Unemployment (FUTA) tax (Form 940)
   - General Employers (Form 940/Form 944)
   - Heavy Highway Vehicle Use Tax Return (Form 2290)
   - Household Employers
   - Non-Payroll payments (Form 945)

   Other In-Scope Topics:
   - Alien Clearance
   - Alien Residency Status
   - Amending Individual Tax Returns (Form 1040X)
   - Injured Spouse (Form 8379)
   - Innocent Spouse Relief
   - Individual Taxpayer Identification Number (ITIN)

Affordable Care Act (ACA):

- Individual Shared Responsibility Payment
- Premium Tax Credit
- Household Income - Individual Shared Responsibility Payment
- Household Income - Premium Tax Credit
- Innocent Spouse Relief
- Individual Taxpayer Identification Number (ITIN)

    C. All other in-scope IMF tax law questions when the question originates from and is directly associated with resolution of an account inquiry.

Note:

Managers, at their discretion, may allow an IMF tax law question to be answered on a case-by-case basis during the post-filing season, to effectively utilize their resources. Employees should check with their Manager for additional guidance.

8. While assisting taxpayers with an account inquiry, it is common to encounter issues that have tax law implications. Even though the taxpayer's initial question may be account related, be sure to use the appropriate tax law procedures as outlined in this section during the account contact. It does not matter who brings up the tax law issue (the ITAS or the taxpayer), ITLA is required to be used when an issue covered by ITLA is identified.

Caution:

Remember Taxability, Eligibility and Deductibility (TED), and if phrases such as, "that is not taxable" , "you are not eligible" , or "that is not deductible" are used, access any applicable ITLA topic immediately.

21.3.4.3.4.1 (03-02-2016)
Publication Method

1. All Field Assistance employees are required to use the Publication Method when answering tax law questions. For topics covered by the Interactive Tax Law Assistant (ITLA), use of the guides is mandatory. On all tax law contacts, take the following steps to ensure a complete and correct response:
   A. Respond to the taxpayer's opening statement by acknowledging that you will help. Actively listen to the taxpayer's question/issue.
   B. Target the taxpayer's question/issue. Determine if the tax law question/issue is in scope. If not, refer appropriately. Do not answer an out of scope tax law question.
   C. Go to the ITLA Homepage on SERP to determine if the topic is covered by an ITLA TLC. Use the appropriate method to provide assistance.

If:	Refer to:
ITLA topic	*IRM 21.3.4.3.4.1.1*
Not covered by an ITLA TLC	*IRM 21.3.4.3.4.1.2*
Current TLC or publication not available	*IRM 21.3.4.3.4.1.3*

   D. Close the conversation by summarizing the information you provided to ensure a correct and complete response. Check for the taxpayer's understanding. Determine if the taxpayer has any other questions.

Note:

Effective February 2015, most ITLA IMF tax law TLC responses will include a statement to remind ITAS they MUST advise taxpayers that answers to their question can be found using the Interactive Tax Assistant (ITA) and other available tools on IRS.gov under the Help and Resources tab. A few TLCs (such as those covering BMF tax law), may have a similar statement added at a later date.

2. Every taxpayer with a tax law question must be offered either an answer or a referral. Direct taxpayers with **out of scope** or **in scope** tax law inquiries after April 15th to alternative services, including IRS.gov or a tax professional. Provide the appropriate reference material (form, instruction, publication) to the taxpayer, if available. If not available, identify the reference (publication number, form, instructions, etc.) and how to access online. Offer Pub 5136, *IRS Services Guide*, for future reference.

Note:

Pub 5136 (electronic only) is not available to order and must be printed for the taxpayer. Only print when offered to the taxpayer you are assisting.

3. All out of scope tax law questions should be handled using current referral procedures. See *IRM 21.3.4.3.5, Referral Procedures.*

21.3.4.3.4.1.1 (03-02-2016)
Steps in the Publication Method for Interactive Tax Law Assistant (ITLA) Topics

1. Find the appropriate Tax Law Category (TLC) in ITLA. The FA Search Engine is the most complete resource for determining the scope of the topic and which TLC should be used.
2. Advise the taxpayer you are going to cover the topic thoroughly. Use a purpose statement to let the taxpayer know you will be asking a series of questions designed to gather the necessary information to ensure they receive an accurate response.
3. Ask the questions in sequential order.
4. Address all questions with the taxpayer.
5. If you have to paraphrase a question to ensure the taxpayer's understanding, be sure to address all elements of the question.
6. Watch for any instruction the ITLA TLC provides to YIELD or STOP. Be aware of instructions that differ for Field Assistance (FA) and Accounts Management (AM). These differences generally occur because of scope differences between the AM and FA functions.
7. Be sure to read all assistor "notes" and/or "cautions" , and take any required actions. These notes and cautions are for the assistor only and **are not meant to be shared with or read to the taxpayer**.
8. Use the interactive links within the ITLA TLC to publications, forms, instructions and other resources. These links provide definitions and expanded explanations.
9. Link to and use self-populating worksheets when applicable or instructed to do so.
10. The **Data Review** feature located in the upper right-hand corner of each question screen allows you to change answers to previously asked questions. Generally, if you must change more than one item, use the **Restart** function located at the top left-hand corner of every question screen.
11. Verbally provide the taxpayer with the correct and complete response from the generated Response Page. You are not required to read the response verbatim but you are required to cover all issues listed in the response in an accurate and complete manner.

Note:

Effective February 2015, most ITLA IMF tax law TLC responses will include a statement to remind ITAS they MUST advise taxpayers that answers to their question can be found using the Interactive Tax Assistant (ITA) and other available tools on IRS.gov under the Help and Resources tab. A few TLCs (such as those covering BMF tax law), may have a similar statement added at a later date.

12. Use the Summary section of the Response Page to clarify or change any previous probe answer the taxpayer provided. The Change feature located after each question in the Summary section allows you to change answers to previously asked questions. Generally, if you must change more than one item, use the Restart function located at the top left-hand corner of the Response page.
13. You may provide the taxpayer with a printed copy of the Response Page.
14. If requested, and the taxpayer has all the necessary information, provide assistance with applicable forms or worksheets.
15. If a technical error (such as erroneous tax law direction or a misspelling) is discovered when using ITLA, submit feedback via the Feedback link at the top of the ITLA homepage. Once on the SERP Feedback homepage, select "Submit Feedback" . Select "ITLA" from the dropdown menu on the resulting submission page. First time users will have to fill out a registration form before submitting the feedback. On the registration form, be sure to select "TAC (Taxpayer Assistance Center)" in the dropdown when identifying the "Campus" you work for. SERP Feedback should not be used to request answers to questions related to interpretation or clarification of tax law. Discuss those types of issues with your manager.

21.3.4.3.4.1.2 (03-28-2016)
Steps in the Publication Method For Non-ITLA Topics

1. Determine the appropriate reference (this could be a publication, form or instructions).
2. Use a purpose statement to let the taxpayer know you will be asking a series of questions designed to gather the necessary information to ensure a correct and complete response.
3. Identify the appropriate section of the applicable reference. If the reference is not stocked in the TAC, use the online version and inform the taxpayer the reference is available on IRS.gov.
   - Solicit a response from the taxpayer that the section you identified is appropriate.
4. As you gather all relevant tax law facts by questioning the taxpayer, address all appropriate sections of the publication, form or instructions to ensure you provide a complete and correct response.
   - As topics are addressed, continue to solicit responses or acknowledgement from the taxpayer that you are answering their question.
5. Always look further when:
   - The taxpayer does not meet the general rule - look for exceptions.
   - The publication says "generally" or "usually" - look for more explanation when the taxpayer's situation is different.
   - The publication says "see any topic heading" - find that section and read it to see if anything there applies to your taxpayer.
   - There is a footnote or any reference to another page or another publication.
6. Provide the taxpayer with a correct and complete response.

Note:

Effective February 2015, most ITLA IMF tax law TLC responses will include a statement to remind ITAS they MUST advise taxpayers that answers to their question can be found using the Interactive Tax Assistant (ITA) and other available tools on IRS.gov under the Help and Resources tab. This requirement to advise of IRS.gov resources also applies to responses provided for non-ITLA topics. A few TLCs (such as those covering BMF tax law), may have a similar statement added at a later date.

7. Inform the taxpayer where the answer to their question is located in the publication.
8. If the taxpayer requests it, provide the publication or other reference material to the taxpayer to take with them, if available. If the reference is not stocked in the TAC, inform the taxpayer how to access and download the applicable reference on IRS.gov.

21.3.4.3.4.1.3 (03-19-2015)
ITLA Procedures Before Appropriate Year Publication and Tax Law Categories (TLCs) Are Available

1. This IRM section addresses when a taxpayer asks a tax law question and the applicable year publication and ITLA TLC are not yet available.
2. When the appropriate tax year ITLA TLC and appropriate tax year publication are not yet available, follow procedures in *IRM 21.3.4.3.4.1.2*, *Steps in the Publication Method For Non-ITLA Topics*, using the most current publication. If the publication is not stocked in the TAC, use the online version and inform the taxpayer the reference is available on IRS.gov. Use of the most current year ITLA TLC as a resource/guide for covering required probes is not precluded, provided the steps below are followed.
   A. Advise the taxpayer the information provided is based on the prior year publication.
   B. Caution the taxpayer that the tax law may change before the end of the tax year. When possible, the employee should advise the taxpayer when the revised publication is expected to be available online.
   C. If aware of already enacted legislative changes that will impact the taxpayer, use information from IRS.gov, the "What's New for YYYY" section of the available publication or Field Assistance headquarters' communications to share the tax law changes with the taxpayer.
   D. Do not address out of scope tax law during these contacts.
3. When the appropriate tax year publication is available but the appropriate ITLA TLC has not yet posted, follow procedures in *IRM 21.3.4.3.4.1.2*, *Steps in the Publication Method For Non-ITLA Topics* and the steps below, using the tax year appropriate publication. If the publication is not available in the TAC, use the online version and inform the taxpayer the reference is available on IRS.gov.
   A. Read the "What's New for YYYY" section in the current year publication for the taxpayer.
   B. Incorporate any tax law changes in the answer you provide to the taxpayer.
   C. Review the relevant sections in the publication. Use of the most current year ITLA TLC as a resource/guide for covering required probes is not precluded. However, provide the taxpayer with a correct response from the publication.
4. Follow these procedures until the current year TLC for that tax law topic is available electronically on the ITLA homepage (on SERP).

21.3.4.3.5 (10-01-2014)
Referral Procedures

1. Providing high quality service depends on employees knowing when and where to refer issues that are outside of FA's scope of services.
2. Taxpayer issues beyond these levels will be handled through a clearly defined referral process.
3. Each group will have a Group Referral Coordinator (GRC) as required per IRM 21.3.5.4.5, *Receiving Referrals*. The Group Manager (or designee) will make the final determination on disposition of the referral.
4. It is essential that employees "own" the issue and work with the taxpayer until the issue is appropriately referred. This is a key component in the process of providing accurate answers to taxpayers.

21.3.4.3.5.1 (10-01-2016)
Definition of Referral

1. A referral is a written/electronic document prepared when a taxpayer inquiry cannot be resolved while the taxpayer is in the TAC. See IRM 21.3.5.4.2.1.1, *Preparing an e-4442/4442*.
2. There are three categories of referrals:
   A. **Personal Referrals** – Created when the employee is unable to complete the closing actions before the taxpayer leaves the TAC, but is expecting to personally resolve the issue by close of business. A Personal referral not closed by the originating employee by close of business will be converted to an In-house referral after managerial review on the next business day. For additional information see *IRM 21.3.4.3.5.3.3*, *In Scope Account Referrals*, and *IRM 21.3.4.3.5.3.2*, *In-Scope Tax Law Referrals*.

Note:

Do not create personal referrals simply to claim ownership of an account issue. If there is no expectation that the account issue will be resolved by close of business, follow procedures in b. below.

        B.   **In House Referrals** – In-scope tax law or account issues for FA that the employee is unable to work due to a variety of reasons.

Example:

Training issue, designated FA specialist/Subject Matter Expert (SME) not available, Integrated Data Retrieval System/Account Management System (IDRS/AMS) down or unavailable, Form 809 receipt book holder, etc.

For additional information see *IRM 21.3.4.3.5.3.3*, *In Scope Account Referrals*, and *IRM 21.3.4.3.5.3.2*, **In-Scope Tax Law Referrals**.

Note:

See IRM 21.3.5, *Taxpayer Inquiry Referrals Form 4442*, when IDRS/AMS is unavailable.

        C.   **IRM Referrals** – Account issues that must be referred to another function outside of Field Assistance. The most common reasons are due to an open IDRS control base or written instructions in an IRM reference mandating a referral. For additional information see *IRM 21.3.4.3.5.4*, *Internal Revenue Manual (IRM) Referrals*.

21.3.4.3.5.2 (10-05-2015)
Group Referral Coordinator

1. As set forth in IRM 21.3.5.4.5, *Receiving Referrals*, each FA Group Manager will designate a Group Referral Coordinator (GRC). **The Group Referral Coordinator will:**
   - Serve as a resource person for the group regarding referrals
   - Serve as the primary contact for all group referrals
   - Review all referrals for completeness, accuracy, and feasibility (IRM reference, IDRS control base)
   - Enterprise Electronic Fax (EEFax) Form e-4442, mandatory IRM Referrals to appropriate Campuses when they are not accepted electronically
   - Periodically review Form e-4442 reports to monitor inventory levels, overage cases, timely closure of rejects, and group profile reports
   - Ensure the accurate and timely assignment of referral to an SME
   - Follow up on all overage referrals to determine status
   - Identify and elevate any emerging issues regarding referrals or the referral procedures to the Area Coordinator through the GM for concurrence.

Note:

Before raising issues/questions to the GM, through Area Coordinator, the GRC should research using IRM, SERP, etc., and attempt to resolve the issue.

2. See IRM 1.4.11.28, *Referral Responsibilities*, for responsibilities of Group Manager, Area, and Headquarters Referral Coordinators.

21.3.4.3.5.3 (03-29-2012)
In-Scope Procedures

1. It is expected that all issues within the FA scope of services will be resolved and worked in the TAC. If the FA employee who receives the taxpayer's inquiry is unable to resolve the issue, they should attempt to contact a designated FA specialist/SME while the taxpayer is still in the TAC.

21.3.4.3.5.3.1 (10-01-2008)
Designated FA Specialist/Subject Matter Expert (SME)

1. FA employees will contact a designated FA specialist (i.e., GS-11 ITAS) for technical support on tax law or account issues. If a designated FA specialist is not available to assist the taxpayer, the employee will attempt to contact a Subject Matter Expert.
    A. Subject Matter Experts (SME) will be designated in each Group, Territory or Area.
    B. Group Managers (GM) are responsible for designating SME. Each Group/Territory/Area will compile a list of experts within their area including name, subject matter and telephone numbers. This list will be provided to all employees within the Group/Territory/Area.
    C. The area analyst will update this list annually by 10/1.
2. If a designated FA Specialist or SME is not available or unable to assist, the FA employee will offer the taxpayer a referral based on whether it is an In-Scope tax law or an In-scope account issue.

21.3.4.3.5.3.2 (10-05-2015)
In-Scope Tax Law Referrals

1. When a designated FA Specialist/SME is not available or unable to assist with an **in-scope tax law issue**, the FA employee will:
    A. Explain to the taxpayer that you will not be able to provide a response to the question because you are not trained on tax law in that topic.
    B. Strongly encourage the use of the following alternative resources as the fastest and easiest ways to find an answer to their question. It is recommended the options be discussed with the taxpayer in the order provided:

    > A. IRS.gov website
    > B. Applicable reference materials (publication number, form number, instructions).
    > C. Services of a tax attorney, certified public accountant (CPA), or other tax professional.
    > D. Return preparation software may also provide answers to some tax law questions.
    > E. Provide Pub 5136, *IRS Services Guide*.

    > **Note:**
    >
    > Pub 5136 is a web-based product that directs taxpayers and tax practitioners to tax information and online tools available on IRS.gov; and provides contact telephone numbers for future reference. It is not available to order and must be printed for the taxpayer. Only print when offered to the taxpayer you are assisting.

    C. **Caution:**
    D. Do not mention the possibility of an in-house referral to FA for the in-scope topic until all the other options have been explained.
2. Only as a last resort, offer the taxpayer a referral (to be kept in-house) to someone trained in the topic, but emphasize they must be willing to allow 15 business days for a response by telephone. If the taxpayer expresses dissatisfaction with this option, again emphasize the alternatives described above as a faster option.
    A. Only if the taxpayer insists on the referral, the FA employee will initiate the in-house tax law referral by composing an email with the taxpayer's question and the taxpayer's **telephone** contact

information. Be sure to identify the best times(s) of day to reach the taxpayer (within the TAC's business hours).

Caution:

Always ensure any additional questions the taxpayer has are addressed before the taxpayer leaves the TAC and before you close out the contact.

     B.   The email's subject line **must** be written in this manner: Area X; Territory X; Group XXX; Tax Law Topic. For example: A1; T2; Group 123; IRA Rollover.

     C.   The email will be sent to the dedicated referral mailbox at this address: wi.fa.ot.ref@irs.gov

Note:

Do not prepare a tax law referral using the Form e-4442.

     D.   The Area designee will access the mailbox daily to review the emails for any submissions from their area. The Area designee will forward the email to an identified FA Specialist/SME.

     E.   Two telephone attempts at different times of the day on two separate days should be made to resolve the referral. The calls must be attempted during the "best time" to contact designated by the taxpayer. (i.e., First attempt on Monday morning and second attempt on Tuesday afternoon).

     F.   If the attempt to reach the taxpayer by phone the second time is unsuccessful, the assigned Specialist/SME will leave a voice mail advising the taxpayer of their options per paragraph (1) (b) above.

     G.   The Specialist/SME will close the referral by replying to the original email with the following information: Dates and times of telephone contact; how the referral was closed (spoke to the taxpayer and answered the question using ITLA, or unable to reach taxpayer and left a message with alternative resources); and the date of closure. The subject line must be updated to add the word "CLOSED" to the end. For example: A1; T2; Group 123; IRA Rollover; CLOSED.

21.3.4.3.5.3.2.1 (10-14-2015)
FA In-Scope Tax Law Referral Tracking

1.   A dedicated referral email mailbox will be used as the tracking mechanism for in scope tax law referrals.

2.   All in-scope tax law referrals must be sent to the dedicated email address: wi.fa.ot.ref@irs.gov, unless the referral can be closed by someone else (group/territory/area) by that day's close of business.

3.   The employee who had the contact with the taxpayer will prepare the email for the tax law referral that includes the taxpayer's name, phone number (with best time(s) to reach them), and the tax law question.

     A.   Employer Identification Numbers and Social Security Numbers cannot be put in the email.

     B.   The subject line of the email must be written in this manner: Area X; Territory X; Group X; Tax Law Topic. For example: A1; T2; Group 123; IRA Rollover.

     C.   The employee will send the email to the following in-house tax law referral mailbox, wi.fa.ot.ref@irs.gov

     D.   The Area designee is responsible for ensuring all emailed messages are worked and closed timely per IRM 1.4.11.28, *Referral Responsibilities*.

21.3.4.3.5.3.3 (10-01-2013)
In-Scope Account Referrals

1.   All account inquiries, unless IRM specified, are in scope for FA. Some IRMs that may be used to perform your official duties are found in IRM 21.1.2.3.1,*Multi-Functional IRMs*. This reference is not all inclusive for FA account work. There are two types of in-scope account referrals.

2.   Personal Account Referrals must be resolved by the originating employee by close of business the same day the taxpayer visits the TAC.

A. This option is to be used only for issues you expect to complete by close of business on the same day the taxpayer visits the TAC.
B. Employees must complete the Form e-4442 before the taxpayer leaves the counter and close the Form e-4442 by close of business the same day the taxpayer visits the TAC.
C. Items in personal inventory will move automatically to the managers review folder if they are not resolved by close of business, on the day the taxpayer visits the TAC and be converted to an in-house Account Referral.

3. In-house Account Referrals must occur under any of the following circumstances:
   - The FA employee does not have the technical training to resolve the contact and the FA designated specialist/SME is not available, or is unable to assist
   - The FA employee does not have the required IDRS profile necessary to complete the contact
   - IDRS/Automated Collection System (ACS) is down or unavailable

The FA employee will:

- Apologize to the taxpayer that you will not be able to assist them
- Advise the taxpayer that the issue will have to be referred, and that they will receive a response within 30 days

In house referrals are also required when documents requested, such as account transcripts, are not obtainable by close of business the same day. See IRM 21.3.5.4.2.1.1.2, *Requesting Documents When Creating e-4442 Referrals*.

4. The FA employee will complete Form e-4442 on AMS. See IRM 21.3.5.4.2.1.1, *Preparing an e-4442/4442*. Form 4442 (paper) will only be prepared if the Form e-4442 function is unavailable or an IRM specifically directs you to prepare a (paper) Form 4442.

Note:

Manual input of the control base is not required due to the in-house functionality of AMS. A systemically created control base will recognize the initiator's IDRS number, will assign the Activity Code based on the location of the initiator, and will establish the Status Code as "B" . The ITAS will indirectly determine the Category Code from these new options: FACO (collection), FARE (refund), FAOT (other). The Category Code is based on the type of In-house referral the ITAS selected when creating the referral.

5. See *IRM 21.3.4.3.5.3.3.1*, *FA Account Referral Tracking*, for responsibilities of employees assigned to work In house inventory.

21.3.4.3.5.3.3.1 (10-01-2015)
FA Account Referral Tracking

1. AMS will be used as the tracking mechanism for In-Scope account referrals. Control bases, Activity Codes, Status Codes, and Category Codes will all be systemically generated regardless of the type of referral, based on the employee's selections as they create the Form e-4442 referral.
2. All referrals created by a FA employees through AMS will be systemically sent to the GM/GRC for review. This review must be completed within three (3) business days.
3. As a reviewer, the GM/GRC will have several options regardless of the type of referral.
4. If the Form e-4442 was submitted as a Personal or In-house referral, the GM/GRC can accept/approve and the referral will be assigned a generic group IDRS number, maintaining the "A" Status Code, and will move into an electronic inventory queue.

Note:

Personal referrals not closed by close of business on the day they were created must be converted to an In-house referral.

    A. FA employees working from the electronic inventory queue will pull the next case based on their assigned Referral Skill Set profile.

    B. Once the case is pulled by the employee, the Status Code will automatically update to "A" and the control base will be assigned to the employee's IDRS number.

    C. Interim Letters for all open Form e-4442 cases are systemically generated and then recorded in Part II of the form, based on the following schedule:

Letter 2645C, *Interim Letter* 30 days from Form e-4442 creation date (use paragraphs A, B, C, U, 7, a).

Letter 2644C, *Second Interim Response* 60 days from Form e-4442 creation date (use paragraphs A, B, C, K, L).

Subsequent Letter 2645C every 30 days from previous interim letter date until the case is closed. An authorized user (GM/GRC) will have the ability to suspend systemic generation of the interim letters, if necessary.

    D. After the employee completes the required account actions and enters closing comments in Part II of the Form e-4442, the control base will systemically be closed and boxes 25-30 of the Form e-4442 will automatically be recorded.

5. The GM/GRC can also reject a Personal or In-house referral back to the originator with comments identifying the reason for rejection.

    A. The control base systemically updates to Status Code "A" , and the originator's IDRS number will be assigned.

    B. The employee will have three days to work the reject.

    C. The employee can correct the error and resend the Form e-4442 to the GM/GRC for approval, or they can close the case, eliminating the referral.

6. If the Form e-4442 was submitted as an IRM Referral the GM/GRC can accept/approve and the referral will be sent electronically to the campus function (if the receiving campus has been set up for electronic receipt), or will be faxed to the campus function. Once the Form e-4442 is approved, the GM/GRC is not responsible for further tracking of an IRM Referral.

7. The GM/GRC can also reject an IRM Referral back to the originator with comments identifying the reason for rejection. If an IRM Reference requiring the campus or functional referral is not provided, the GM/GRC must reject the Form e-4442 back to the originator.

    A. The control base systemically updates to Status Code "A" , and the originator's IDRS number will be assigned.

    B. The employee will have two (2) business days to work the reject.

    C. The employee can correct the error and resend the Form e-4442 to the GM/GRC for approval, or they can close the case, eliminating the referral.

21.3.4.3.5.4 (10-01-2015)
Internal Revenue Manual (IRM) Referrals

1. IRM Referrals are account issues that must be referred to another function because:

    A. The account has an open control that prevents you from taking action. Refer to IRM 21.5.2.3, *Adjustment Guidelines – Research*, for additional information on open controls.

Caution:

Not all open control bases prevent FA from resolving the account.

    B. A subject specific IRM section specifies that Form e-4442 must be referred. See IRM 21.3.5-1, *Referral IRM Research List*, for a list of possible referrals with IRM references.

Caution:

The presence of a topic on this list does not automatically make it a mandatory referral for FA. Thorough research must be completed when using this list to select a specific reference to ensure the referral is routed correctly. If you cannot locate the applicable issue on this list, select "Other" and manually input the correct IRM Reference in the "Taxpayer Inquiry/Proposed Resolution" section of the Form e-4442.

Note:

The subject specific IRM is the controlling IRM for the topic.

Example:

IRM 21.4, *Refund Inquiries*, is the subject specific IRM for Refund Inquiries. No other IRM can override IRM 21.4 concerning refund inquiries.

2. Form e-4442, through AMS, must be used to prepare, review, and electronically route IRM referrals. Routing exceptions:
   A. Some campus functions do not yet accept electronically routed Form e-4442s. These referrals will be printed, reviewed and approved by the GM/GRC, and faxed to the function/campus within three (3) business days from the day the taxpayer entered the TAC.
   B. TAC employees often deal with taxpayers bringing in documents or information they want assistors to send to other functions. FA will not fax information to other functions except in very rare situations. All mandatory referrals must be sent electronically. Any attachments will be faxed separately and noted in the remarks section of the Form e-4442.

Caution:

Keep in mind appropriate attachments do not generally include IDRS screen prints, copies of notices, or other information that the campus functions can readily access. In addition, the assistor must identify the IRM reference that directed the referral and the fact that there are attachments in the "Taxpayer Inquiry/Proposed Resolution" section of the Form e-4442. Group Managers (or their designees) must ensure the appropriateness of the attachments before approving and faxing the Form e-4442.

   C. *An example of an appropriate attachment referral:* Sometimes a late reply to a Combined Annual Wage Reporting (CAWR) assessment can be a required referral. If supporting information needs to be attached to the Form e-4442, the assistor would select "Other" , rather than "CAWR" from the referral type drop down menu.
   D. *An example of an inappropriate attachment referral:* Creating a Form e-4442 simply to forward the taxpayer's response to a letter from the Error Resolution System (ERS) function. FA would instead forward the taxpayer's documents using Form 3210, *Document Transmittal* through regular mail procedures, without a Form e-4442.

21.3.4.3.5.5 (10-05-2015)
Out of Scope Procedures

1. *Out of Scope Accounts* - All account inquiries, unless specified in the IRM, are in scope for FA.
2. *Out of Scope Tax Law* - Referrals to other functions for Tax Law questions that are beyond the FA scope of services will be handled as set forth in the procedures below. Refer to the ITLA Scope Search Engine http://serp.enterprise.irs.gov/databases/irm-sup.dr/current/itla/itla-home.htm for guidance on which topics are within FA's and Account Management's scope of services.

Note:

Tax law questions within FA's scope of services will NOT be referred to other functions. See *IRM 21.3.4.3.5.3* for *In Scope Procedures*.

3. When the taxpayer's question is out of scope for FA, tactfully advise them FA offices do not answer the out of scope topic and identify the following alternative service options depending on the time of the year:

    All Year (Including Filing Season): Provide the alternative service options below (1-6) to taxpayers with tax law questions out of scope for FA.

    A. IRS.gov website
    B. Applicable reference materials (publication number, form number, instructions), if known.
    C. Services of a tax attorney, certified public accountant (CPA), or other tax professional.
    D. Return preparation software may also provide answers to some tax law questions.
    E. Pub 5136, *IRS Services Guide*.

    Note:

    Pub 5136 is a web-based product that directs taxpayers and tax practitioners to tax information and online tools available on IRS.gov; and provides contact telephone numbers for future reference. It is not available to order and must be printed for the taxpayer. Only print when offered to the taxpayer you are assisting.

    F. Toll-free tax law assistance is available for out of scope Business, Excise, and Exempt Organizations questions all year. Provide the taxpayer with the applicable toll-free number and hours of operation as follows:

Telephone Assistance for Businesses: Toll-Free, 1-800-829-4933 **Hours of Operation:** Monday – Friday, 7 a.m. – 7 p.m. your local time (Alaska and Hawaii follow Pacific Time).
Telephone Assistance Excise Tax (other than Form 2290): Toll-Free 1-866- 699-4096 **Hours of Operation:** Monday–Friday, 8 a.m.– 6 p.m., ET
Telephone Assistance for Exempt Organizations, Retirement Plan Administrators, and Government Entities: Toll-Free, 1-877-829-5500 **Hours of Operation:** Monday – Friday, 8 a.m. - 5 p.m. your local time.
Filing Season Only: In addition to the options above, provide the following option, available from January to mid-April (Form 1040 Due Date) **ONLY**, for tax law topics which are: Out of Scope for FA, and In-Scope for Accounts Management. These topics are identified in the FA Scope Search Engine with the designation, "REFER TO ACCOUNTS MANAGEMENT" . Provide the toll-free number and hours of operation for Individuals as follows:
Telephone Assistance for Individuals: Toll-Free, 1-800-829-1040 **Hours of Operation:** Monday - Friday 7 a.m. - 7 p.m. The best time to call is before 10 a.m. Mondays have the longest wait time.

4. Always ensure any additional questions the taxpayer has are addressed, according to the scope of the topic, while the taxpayer is in the TAC.

21.3.4.3.6 (04-29-2016)
Research Materials

1. Do not try to memorize every procedural and technical issue. Know where to locate the information. When taxpayers see you reading instructions to provide answers, you are setting an example for them.
2. Demonstrate your research skills to taxpayers as you assist them, so they will not have to return in the future.
3. Check the alerts posted on the Servicewide Electronic Research Project (SERP) at least once a day.

4. The following references are guides. You can access many of these references through the intranet using SERP. This listing of references is not all-inclusive. Ensure when assisting taxpayers that the reference materials you are using are for the tax year that the taxpayer is inquiring about. Work with your manager to ensure that you have access to the reference material from this list.
   - Internal Revenue Code (IRC)
   - Code of Federal Regulations, Title 26
   - Civil Rights
   - Taxpayer Bill of Rights (TBOR)
   - Pub 1, *Your Rights as a Taxpayer*
   - Pub 17, *Your Federal Income Tax*
   - Internal Revenue Bulletins (IRB)
   - All applicable sections of IRM 21 - Refer to the table of contents for a list of available sections
   - IRM 3.0.167, *Losses and Shortages*
   - IRM 3.21.263, *IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)*
   - IRM 4.1.1, *Planning, Monitoring, and Coordination*
   - IRM 5.19, *Liability Collection*
   - IRM 11.3, *Disclosure of Official Information*
   - IRM 13, *Taxpayer Advocate Service*
   - IRM 20.1, *Penalty Handbook*
   - IRM 25.16, *Disaster Assistance and Emergency Relief*
   - Document 6209, *IRS Processing Codes and Information*
   - Document 7130, *National Distribution Center (NDC) Product Catalog*

21.3.4.3.7 (10-08-2015)
Multilingual Assistance

1. Multilingual services will be offered to taxpayers with a language barrier. The primary vehicle for providing this service is through bilingual employees and an Over-the-Phone Interpreter (OPI). However, the OPI line will NOT be used for Out of Scope issues.
2. If the taxpayer needs multilingual assistance and the issues cannot be determined, a Qmatic ticket will be given by an IAR, if available. TACs are required to offer interpreter services (OPI or bilingual employee) even if the taxpayer brought an interpreter with them or is insistent on having a family member/friend interpret on their behalf. Minors may **not** act as interpreters, even if they are family members.
3. The IAR will refer the taxpayer to a bilingual employee to determine if issues are In Scope and provide the needed assistance.
4. If a bilingual employee is not available to assist a taxpayer, the OPI service will be used.
5. If it is determined that an issue is Out of Scope for Field Assistance, see *IRM 21.3.4.3.5.5, Out of Scope Procedures*.
6. If a bilingual employee is available to assist a taxpayer with In Scope issues, the bilingual employee may be used prior to seeking the OPI service. If a bilingual employee is unavailable to assist the taxpayer, the OPI service will be used for In Scope issues only.
7. The OPI contractor provides a Language Identification Card that lists all available languages and has specific instructions for the use of the service. Interpreters can be reached by dialing the access telephone number **1-888-563-1155**.
8. Each TAC employee must use their own unique personal identification number, also known as the "PIN" . This nine digit number (4 digit site ID + a 5 digit user PIN) identifies the TAC employee making the call. Your PIN must not be shared with other business units or TACs. Questions regarding your PIN should be addressed to the Field Assistance Area OPI Analyst.

Note:

If you call for interpreter services without a PIN, you will be told to call back with the appropriate number.

9. The IRS/OPI contract allows the disclosure of tax information to the OPI interpreter. TAC employees should only disclose taxpayer information that is necessary to resolve the issue. The interpreters are not employees of IRS so communicate to them exactly as you would advise the taxpayer.
10. Use the Language Identification Card to help the taxpayer identify their language. Language Identification Cards are supplied by the vendor. The Headquarters OPI Analyst will request a yearly supply of the cards from the vendor for distribution to each TAC.
11. Determine the OPI activity code prior to dialing the interpreter service. Input the three-digit activity code displayed in *Exhibit 21.3.4-2*, *OPI Activity Codes*, using the dial pad on the telephone when prompted to do so. This prompt will occur prior to being connected to an interpreter.
12. Input employee SEID when prompted.
13. Care should be taken to use the service efficiently, including, termination of the call while performing case research, and calling back when research is completed.
14. When dialing the OPI line and a busy signal is received, make a second attempt in dialing. If there is a hold time, wait a reasonable amount of time (at least 5 minutes) prior to ending the call. If the problem persists contact your Area OPI Analyst to report, along with other concerns i.e., long wait times or any issue with the LionBridge Service. The Area OPI Analyst will forward the following information to the Headquarters OPI Analyst:
    - PIN
    - Interpreter ID (This is provided by the Interpreter during the beginning of the call)
    - Problem/Issue
    - Date and Time of Problem/Issue
    - Language
15. All IRS employees who use the OPI service can provide feedback about the service by completing Form 14162, *OPI Service Feedback*.
16. The OPI contract only allows for services rendered over the phone. Do not send written inquiries to the vendor for interpretation.

21.3.4.3.8 (02-19-2016)
Signs

1. The IRS Design Office is responsible for designing all TAC signage.
2. All signage displayed in the TACs must adhere to IRS Design Guidelines.
3. All TAC offices will display Required Signs provided by headquarters.
4. All other signs or handouts displayed or distributed in the TACs must be specifically approved by the Director, Field Assistance or headquarters designee (i.e., signs from other business units, new signs, and temporary signs).
5. TACs must display the latest revision of Required Signs (outdated signs must be removed when a new revision has been received or the end of the initiative being publicized).
6. Handwritten signs are not to be displayed in the TAC.
7. Signs should be displayed in the TACs where they can be easily seen.

Required Signs

Form 13358 (EN/SP)	35278W	Taxpayer Assistance Center Hours of Service
Pub 4987	59252W	Relocation Poster
Form 14098	53741M	Relocation Poster Address Insert. (Used with Pub 4987)
Pub 4992 (EN/SP)	59435N	Prohibited Items Poster
Pub 4994	59437J	Controlled Access Wall Sign
Pub 4995 (EN/SP)	59438U	We Can Help With Poster
Pub 4996	59439F	Making A Payment – No Cash Accepted (This is used in place of Pub 4997 in offices that do NOT accept cash or issue a receipt for non-cash payments - A deviation is required to post this sign)

Required Signs

Pub 4997	59440G	Making A Payment Poster - Cash Accepted
Pub 4998	59441R	No Return Preparation Services Poster
Pub 5002	67902Z	Closing Notice Sign (Used to assist with high traffic volume near the close of the day if the manager determines the office cannot serve additional customers and no more tickets will be issued.)
Pub 5004 (EN/SP)	59447F	Your Contact Will Be Recorded (Only required where Contact Recording is installed.)
Pub 4053-C (EN/SP)	67602W	Your Civil Rights Are Protected Poster for IRS Conducted Programs
Pub 5100 (EN/SP)	64022E	Affordable Care Act Information Poster for Field Assistance Taxpayer Assistance Center
Pub 5134	66168X	Service Approach Counter Sign (Required in locations with no IAR workstation or where taxpayers pull their own tickets, this sign must be posted)
Pub 5163	66779K	Survey Card Drop Box Sign
Pub 5169	66847B	Taxpayer Bill of Rights Poster (External)

Optional Signs

Pub 4993 (EN/SP)	59436Y	No Cell Phone Use Desktop Sign (For use in TACs where cell phone use by taxpayers interferes with contact recording.)
Pub 5003	59446U	Forms and Payments Only (Used in TACs when the Group Manager determines it is necessary to dedicate an employee for forms and payments in order to serve large numbers of taxpayers more efficiently.)
Pub 5007	59490M	Tax Forms QR Poster (Contains QR code)
Pub 5117	65241X	Tax Products QR Code Bookmark
Pub 5127	66013N	Tax Products QR Code Flyer
Pub 5128	66014X	Tax Products QR Code Poster

8. The following list contains signs from other business units approved for indefinite posting by the Director of Field Assistance:
   - Pub 4631, *"Your Voice at the IRS"* , Taxpayer Advocate Service
   - Pub 4487, *"Want to Improve the IRS?"* , Taxpayer Advocacy Panel
   - Pub 4736, *"IRS is Speaking Your Language"* , Multilingual Initiative Strategy Office
9. Pub 5006, *"While You Are Waiting"* , explanation of Qmatic (in English and Spanish) is used in TACs with full Qmatic when the Group Manager determines it is necessary to explain the numbering/queuing system to taxpayers and minimize confusion.
10. Virtual Service Delivery (VSD) and support sites will have additional signage that is described below.

VSD Signage

Pub 4954 (EN/SP)	58550T	IRS Taxpayer Assistance Offered Here; Assistance will discontinue at 4 p.m. (22x28)	Place in unstaffed and partner sites
Pub 4995 (EN/SP)	58551E	IRS Taxpayer Assistance is not available today	Post in unstaffed and partner sites when service not available
Pub 4956 (EN/SP)	58552P	Welcome to IRS Taxpayer Assistance; We will help you in a moment	VSD Assistor displays on monitor when they step away
Pub 4957 (EN/SP)	58553A	We are experiencing technical difficulties; please stand by	VSD Assistor displays on monitor when needed
Pub 4958 (EN/SP)	58555W	IRS Taxpayer Assistance Offered Here (5x7)	Place at taxpayer-facing VSD monitor
Pub 4959 (EN/SP)	58556H	IRS Taxpayer Assistance Offered Here (A-frame 5 ft.)	Placed outside partner site

11. The VSD site managers should ensure that all required VSD signs are posted. VSD site manager for "unstaffed TACS" will ensure that any required signs that contain incorrect information are removed and stored for possible future use.
12. For VSD Partner Sites, a sign will be posted at the former TAC location and/or the closest TAC directing taxpayers to the VSD Partner Site. See the VSD homepage http://win.web.irs.gov/field/VSD_Home_Page.htm for details and publication number.
13. Facilitated Self Assistance (FSA) sites will have a sign and brochures available that are described below:

FSA Sign and Brochure

Pub 4920 (EN/SP)	57356V	No Time to Wait? Facilitated Self-Assistance Brochure
Pub 5037 (EN/SP)	59868M	Facilitated Self-Assistance Kiosks - Servicio de Autoayuda (Sign)

14. FSA site managers should ensure that the required sign is posted at or near FSA workstations. Managers should also ensure brochures are available for distribution to taxpayers.

21.3.4.3.9 (11-26-2010)
Numeric Keypads

1. When conducting disclosure, follow the procedures below when using a numeric key pad.
   A. Prior to handing the numeric keypad to the taxpayer, place the cursor in the TIN field.
   B. Hand the taxpayer the numeric keypad and request they input their TIN. They must edit their TIN appropriately (i.e., xxx-xx-xxxx for a SSN or ITIN, xx-xxxxxxx for an EIN). Taxpayers cannot submit their TIN directly into the system because the enter key on the pad is disabled.
   C. Once the taxpayer has input their TIN, the employee will input any additional required information (i.e., MFT, Tax Period) and submit.

If...	Then...
TIN is correct	Continue with Disclosure
TIN is incorrect	A. Follow procedures under the Exception in *IRM 21.3.4.12.1*(2), *Account Management Services (AMS)* to report the inadvertent access. B. Request taxpayer re-enter their TIN, and C. Go to step d.

   D. Have taxpayer reenter their TIN as in step c:

If...	Then...
TIN is correct	Continue with Disclosure
TIN is incorrect on 2nd attempt	A. Employee will make no further attempts to have taxpayer input TIN. B. Request the taxpayer provide it to them in writing (see Exception under *IRM 21.3.4.3*(7)). C. Follow procedures under the Exception in *IRM 21.3.4.12.1*(2), *Account Management Services (AMS)* to report the inadvertent access.

21.3.4.4 (10-01-2016)
Quality and Accuracy

1. FA has contracted with the Joint Operations Center (JOC) Centralized Quality Review Section (CQRS) to perform a National review of customer contacts to measure FA Tax Law, FA Accounts, and FA Procedural quality through the use of Contact Recording. FA worked with the Statistics of Income (SOI) section and designed an algorithm that will select a completely random statistically reliable sample that is valid at the area level on a quarterly basis. The results of the reviews are entered into the National Quality Review System (NQRS). Area Quality Analysts have access to reviews and share them with the field to inform of quality improvement efforts. The results of the National review cannot be used to evaluate any individual employee's performance. There are five NQRS measures:
   - Customer Accuracy: giving the correct answer with the correct resolution.
   - Regulatory Accuracy: adhering to statutory/regulatory process requirements when making determinations on taxpayer accounts.
   - Procedural Accuracy: adhering to nonstatutory/nonregulatory internal process requirements.
   - Professionalism: promoting a positive image of the Service by using effective communication techniques.
   - Timeliness: resolving an issue in the most efficient manner through the use of proper workload management and time utilization techniques.
2. Customer Accuracy is the only measure which is reported externally (public, Congress, General Accounting Office, the media) and is the focus of FA's measurement system. The other measures are internal to IRS and used for diagnostic and performance improvement in the Customer Accuracy measure.
3. Area Directors and other levels of management will receive reports on all five measures: Customer Accuracy, Regulatory Accuracy, Procedural Accuracy, Professionalism, and Timeliness. Field Assistance uses a single Specialized Product Review Group (SPRG) to measure the quality of all services we provide taxpayers:
   - FA Contacts

21.3.4.5 (10-01-2014)
Safety and Security

1. This supplements information in IRM 21.1.3.10, *Safety and Security Overview*.
2. **DO NOT WAIT FOR A DANGEROUS SITUATION TO OCCUR BEFORE READING THIS SUB-SECTION. FAMILIARIZE YOURSELF WITH THESE PROCEDURES AND THOSE IN IRM 21.1.3.10 NOW.**
3. Your office should be safe and secure. This applies to both the taxpayer waiting area and your work area.
4. If you notice outlets, cords, chairs, or office fixtures in need of repair or replacement, notify your manager or the Commissioner's Representative (CR) in your Post of Duty (POD) to ensure necessary repairs are made.
5. The online OS Get Services is available to report problems with lights, water leaks or other noticeable repairs needed. The link to the OS Get Services is available on the IRS Intranet Home Page.
6. You should have direct numbers for the local office of the Treasury Inspector General for Tax Administration (TIGTA), your manager, the CR, Criminal Investigation (CI) (if present at your location), the local physical security representative, local guards where applicable, local police, building manager or other facilities support, fire department and other necessary numbers readily available. Keep Form 9166, *Bomb Threat Card* at each desk and counter.
7. **If you are responsible for opening packages, refer to IRM 21.1.3.10.8,** *Suspicious Packages and Letters***.**

Caution:

IF ANY PACKAGE LOOKS SUSPICIOUS, DO NOT OPEN IT!

8. For procedures on reporting a missing child, see IRM 1.4.11.4.1.2.2, *Reporting A Missing Child From or Within IRS Facilities*.

21.3.4.5.1 (10-01-2014)
Workplace Violence (WPV)

1. See IRS Deputy Commissioners Policy Statement on Workplace Violence at the following link: http://irweb.irs.gov/AboutIRS/co/dcos/memo/36849.aspx
2. Violence in the workplace is defined as including, but not limited to, an actual or perceived threat of force, abuse, damage, physical battery, assault, bomb threat/event or terrorist attack. The workplace includes federal facilities, telework locations, alternate worksites and locations where IRS employees conduct official business.
3. As outlined by the Interagency Security Committee, an act of workplace violence generally can be categorized as one of four types:
   A. Criminal Intent: The perpetrator has no legitimate relationship to the agency or its employees and is usually committing a separate crime such as robbery, in conjunction with the violence.
   B. Customer/Client: The perpetrator has a legitimate relationship with the agency and becomes violent while being served by the agency. This category includes customers, clients, and any other group for which the agency provides services.
   C. Employee-on-Employee: The perpetrator is a current or former agency employee who attacks or threatens another current or former employee(s) in the workplace.
   D. Personal Relationship: The perpetrator usually does not have a relationship with the agency but has a personal relationship with an agency employee.

Examples of prohibited behaviors could include, but are not limited to:

- Direct threats or physical intimidation.
- Implications or suggestions of violence.
- Stalking.
- Possession of weapons of any kind on agency property, including parking lots, other exterior agency premises or while engaged in agency activities in other locations or at agency-sponsored events, unless such possession or use is a requirement of the job.
- Assault of any form.
- Physical restraint or confinement.
- Dangerous or threatening horseplay.
- Loud, disruptive or angry behavior or language that is clearly not part of the typical work environment.
- Blatant or intentional disregard for the safety or well-being of others.
- Commission of a violent felony or misdemeanor on agency property.
- Any act that a reasonable person would perceive as constituting a threat of violence.

21.3.4.5.2 (10-01-2013)
Threats And Assaults

1. A threat is defined as the intention to inflict harm. An assault is defined as an attack by action or by word. IRC 7212, Attempts to interfere with administration of Internal Revenue laws, and 18 USC § 111 Assaulting, resisting or impeding certain officers or employees, provide criminal penalties of imprisonment and fine for anyone convicted of threatening, assaulting, or impeding an IRS employee acting in his/her official capacity.
2. You are sometimes the focal point for the anger, fear, frustration or other emotional outbursts of a taxpayer. If you fear for your safety, take immediate action to protect yourself.
3. Threats or assaults do not have to be directed toward you for you to take action. If a taxpayer is threatening your family, your co-workers or any other government employee, try to obtain the following information:
   - Taxpayer's name
   - Social Security number
   - Current address
   - Statements taxpayer makes

- Any other general information to aid the TIGTA office in its investigation (i.e., physical description; unusual behavior)

Note:

The above also applies if a taxpayer is threatening harm to him/herself. Use the SERP Emergency site http://serp.enterprise.irs.gov/databases/irm.dr/current/emergency.htm and IRM 21.1.3.12, *Suicide Threats*, to assist you with actions appropriate with this type of situation.

4. If a taxpayer becomes abusive, try to calm him/her down. If the taxpayer's behavior does not improve, advise the taxpayer that you are unable to help him/her at this time. Ask the taxpayer to leave.
5. If a taxpayer refuses to leave:
A.   Push the duress button if one is available in your office.

Note:

If you discover that your duress alarm is inoperable or missing, it is imperative that you notify your manager *immediately*.

B.   Call the Commissioner's Representative (CR), TIGTA, or local guard service (if located on site).
C.   If no help is available on site, contact your local law enforcement agency (Federal Protection Service, police, sheriff, or state patrol) in an emergency situation.
D.   Contact your manager and the CR.
6. If you must contact a local law enforcement agency, inform the agency that you have been threatened while performing official duties. Disclose ONLY the name and address of the location where the threat occurred. Contact the Disclosure Help Desk at **1-866-591-0860** before releasing confidential tax information to the local law enforcement agency.

Note:

The Disclosure Help desk phone number is for **internal use only.**

7. **IMMEDIATELY REPORT** to TIGTA all assaults, threats or forcible interference made against you in the course of your official duties, or made against members of your family to impede the performance of your official duties.
8. You should report every incident, no matter how insignificant it may appear on the surface. The determination of what action, if any, is to be taken, will be made by TIGTA.

More Internal Revenue Manual

https://www.irs.gov/irm/part21/irm_21-003-004r.html#d0e243