

After the Pandemic:

How to Save Taxpayers and Build an Unstoppable Tax Practice!

Eric L. Green, Esq.

TRN
TAX REP NETWORK

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Eric Green, Esq.

- ▶ Managing partner in Green & Sklarz LLC, a boutique tax firm with offices in Connecticut and New York.
- ▶ Focus is civil and criminal taxpayer representation before the Department of Justice Tax Division, Internal Revenue Service and state Departments of Revenue Services.
- ▶ Has served as a columnist for CCH's Journal of Practice & Procedure.
- ▶ Attorney Green is the past Chair of the Executive Committee of the Connecticut Bar Association's Tax Section.
- ▶ Eric is a Fellow of the American College of Tax Counsel ("ACTC").



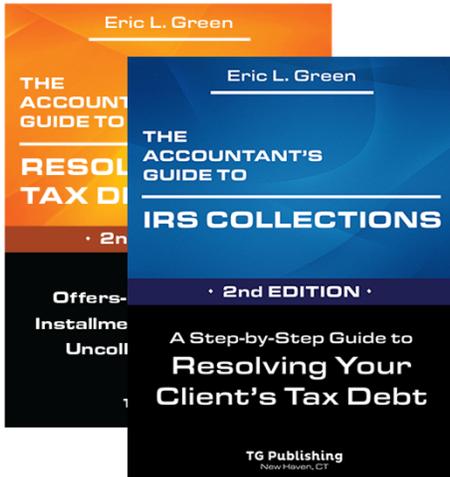
TRN
TAX REP NETWORK

After the Pandemic

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Eric Green, Esq.



- ▶ Eric is the host of the weekly Tax Rep Network Podcast, available in iTunes, Apple Podcasts and Google Podcasts
- ▶ Eric is the founder of Tax Rep Network, an online community designed to help tax professionals build their IRS Representation Practice
- ▶ He is the author of the Accountant's Guide to IRS Collection and the Accountant's Guide to Resolving Tax Issues

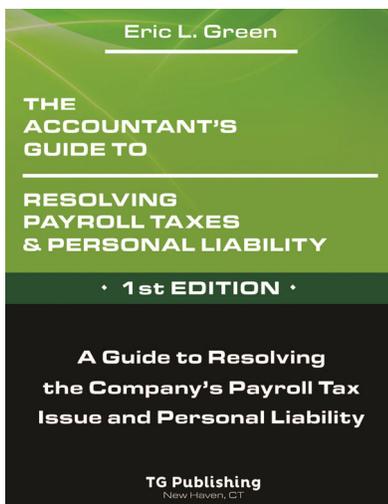


After the Pandemic

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Release of the New Accountant's Guide



Payroll taxes are the number one reason why small businesses get into tax trouble. In addition, the IRS will begin pursuing the owner and other responsible employees personally for the trust fund portion of the taxes! Payroll Tax cases also are an opportunity for practitioners to make money while saving businesses, their owners and hundreds or even thousands of employee jobs.

Pick up the newest guide and learn how to add this service to your practice and make money helping businesses turn things around and solve their most vexing payroll issues!

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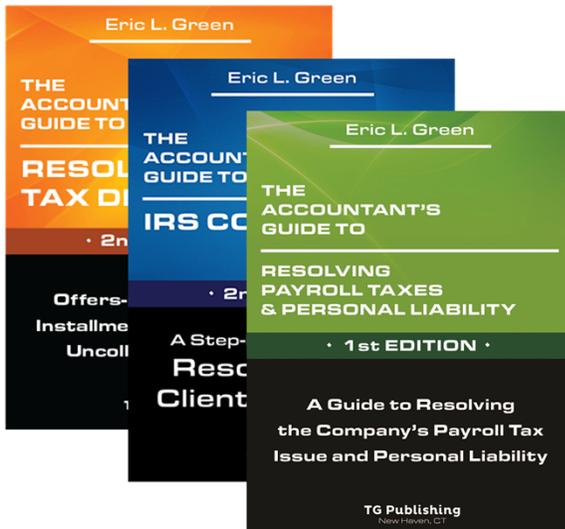


After the Pandemic

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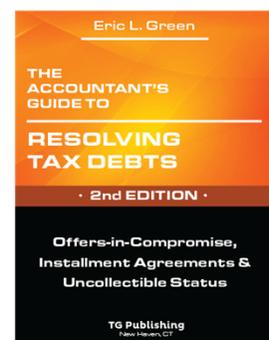
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The Ultimate Offer-in-Compromise Workshop

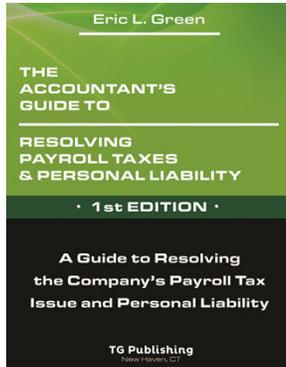
- ▶ Tuesday May 26th, 1pm – 5pm, 4 ce/cpe hours
- ▶ Offers from start to finish
- ▶ Including case studies with all the forms completed, downloadable letters and checklists to use in your practice
- ▶ Limited to 100 attendees so all questions can be answered
- ▶ **Early bird \$199** until 5/20, after that \$299
- ▶ Register by 5/20 and get the digital edition of the Accountants Guide to Resolving Tax debts FREE!
- ▶ Use discount code **GS10** and save **10% until 5/20!**

Register here: <https://taxrepllc.com/program-20200515-ultimate-oic-workshop/>



6

The Ultimate Payroll Tax Resolution Workshop



- ▶ Tuesday June 2nd, 1pm – 5pm, 4 ce/cpe hours
- ▶ How to resolve your client's worst payroll tax case
- ▶ Including case studies with all the forms completed, downloadable letters and checklists to use in your practice
- ▶ Limited to 100 attendees so all questions can be answered
- ▶ Early bird \$199 until 5/27, after that \$299
- ▶ Register by 5/27 and get the digital edition of the Accountants Guide to Resolving Payroll Tax Debts FREE!
- ▶ Use discount code **GS10 and save 10% until 5/20**

Register Here: <https://taxrepllc.com/program-20200602-payroll-tax-train-wreck/>



CPE

- ▶ 4 Attendance Check Words
- ▶ Write them down (download the word document)
- ▶ Look for an email with link
- ▶ Complete your info and the 4 attendance check words
- ▶ Certificate will be emailed to you



You need to get attention...

- ▶ The need is there
- ▶ The help is not
- ▶ This is where the life saving Tax Rep professional comes in
- ▶ “S**ts gonna get real” – Why the IRS believes Collection will explode: look at streamlined agreements:

Pre 2012: 25K over 60 months

2012: \$50,000 over 72 months

2016: \$100,000 over 84 months (ACS only)

3/31/2020: **\$250,000 over CSED** (ACS only)



The Stats...

Year	Accounts in Collection
2005	6,478,000
2006	7,074,000
2007	8,240,000
2008	9,232,000
2009	9,667,000
2010	10,391,000
2011	10,809,000
2012	11,464,000
2013	11,721,000
2014	12,410,000
2015	13,371,000
2016	14,005,000
2017	14,080,000
2018	13,186,000
2019	15,002,000

Non-Filers



More than 7 million



IRS announcing a new initiative to go after them

Government will know about more!



Hint:
Listen to this week's Tax Rep Network Podcast with Kristina O'Connell!

Tools to help people get their Economic Impact Payment

COVID Tax Tip 2020-48, April 30, 2020

The IRS has two tools to help millions of taxpayers with their **Economic Impact Payment**. The payments are \$1,200 per eligible person and up to \$500 for each qualifying child.

The first tool, **Non-Filers: Enter Payment Info Here** is available – in English and Spanish - for certain taxpayers who don't normally need to file a return. This free tool allows them to enter basic information so the IRS can issue their payment. The second tool, **Get My Payment** allows people to check the status of their payment and provide bank account information if a payment has not been scheduled for delivery.

Who needs to use Non-Filers: Enter Payment Info Here?

So the phone rings

- Follow the steps
- They can get through this
- We can make a lot of money!



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The Checklist

Consultation

Retained:

Pull Transcripts

Does the IRS know?

Accounting/Bookkeeping Done

Prepare Tax returns

File Returns

Resolve the Tax Debt

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Consultation

- Charge the fee
- Listen, believe but verify
- Lay out the steps (see prior slide)
- Get retained
- Average fees for a non-filer case per TRN Members in 2018: \$17,800!



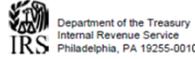
So the phone rings

- Retainer agreement specifies services
 - a. Bookkeeping
 - b. Return Preparation
 - c. Resolution of outstanding debt
- Get 2848
- Get money up-front



The IRS Collection Process

- ▶ Tax Assessed
- ▶ 10 Year Collection Statute starts
- ▶ Billing Notice (**Resolve with FTA/IA?**)
- ▶ Threat To Levy
- ▶ Final Notice
- ▶ Collection Appeal
- ▶ Resolved



JAMES & KAREN G. SPARROW
22 BOULDER STREET
HANSON, CT 06000-7253

Notice	CP90
Notice date	January 23, 2019
Social Security number	999-99-9999
To contact us	Phone 800-829-1040
Your Caller ID	9999

Page 1 of 5

Intent to seize your assets and notice of your right to a hearing
Amount due immediately: \$5,947.81

We haven't received full payment despite sending you several notices about your unpaid federal taxes. The IRS may seize (levy) your property. However, you can appeal the proposed seizure (levy) of your assets by requesting a Collection Due Process hearing (Internal Revenue Code Section 6330) by **February 22, 2019**.

Billing Summary

Amount you owed	\$5,947.81
Additional failure-to-pay penalty	0.00
Additional interest charges	0.00
Amount due immediately	\$5,947.81



Collection Appeals

- ▶ CDP
- ▶ Equivalent
- ▶ CAP (Form 9423)

Form **12153** (Rev. 12-2013) **Request for a Collection Due Process or Equivalent Hearing**

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

Filed Notice of Federal Tax Lien Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing.

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. See page 4 of this form for examples. You can add more pages if you don't have enough space. If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (Business), as appropriate, with this form. See www.irs.gov for copies of the forms. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

Collection Alternative Installment Agreement Offer in Compromise I Cannot Pay Balance

Lien Subordination Discharge Withdrawal

Please explain:

My Spouse is Responsible Innocent Spouse Relief (Please attach Form 8857, Request for Innocent Spouse Relief, to your request.)

Other (For examples, see page 4)

Reason (You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.):



Collection Alternatives

- ▶ Uncollectible
- ▶ Installment Agreement
 - ~ Regular, PPIA or Streamlined (Field or ACS)
- ▶ Offer-in-Compromise
 - a. Deferred Short-Term
 - b. Lump Sum
 - c. ETA or DCSC
- ▶ Bankruptcy

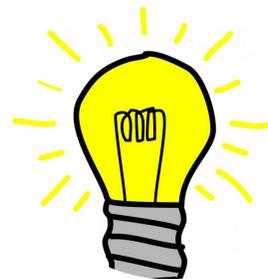
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Resolve the Tax Debt – Returns and Compliance

- Federal
- State

Remember: These are separate engagements:

- a. Bookkeeping/Accounting
- b. Tax Returns
- c. Federal Tax Resolution
- d. State Tax Resolution



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Prepare the Tax Returns

- Remember: Compliance is the last 6 years (Policy Statement 5-133)
- MFS or MFJ?
- File State First?

The image shows the top portion of a 2019 Form 1040. It includes the title '1040 U.S. Individual Income Tax Return 2019', the Department of the Treasury and Internal Revenue Service logo, and the filing status section. The filing status options are: Single, Married filing jointly, Married filing separately (MFS), Head of household (HOH), and Qualifying widow(er) (QW). Below this is the 'Check Only' section for dependents. The form also includes fields for the taxpayer's name, address, and social security number, as well as a section for 'Standard Deduction' and 'Dependents'.



Finding Clients

- ▶ TRN Marketing Approach
- ▶ Our videos
- ▶ Our monthly calls
- ▶ Bottom line....People Need to Know You Do This!



Questions? Also remember....

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Tax Rep: Use **TAXREPNOW** for \$100 off first 3 months!

Contact Eric at:
Ph. (203) 285-8545, Ext 102
egreen@gs-lawfirm.com



Testimonials

"Eric has done a great job outlining the steps needed to help resolve a taxpayer's IRS debt. His use of practical examples, exhibits, and clear explanations is very valuable. This book is helpful for those with little experience with the IRS collection process as well as a good review for those more experienced in IRS collection matters." -Terry D., EA

"Eric Green has offered a superb resource for CPAs! This book takes you by the hand and guides you step by step through the intricacies of the IRS Collection process. Eric draws on his real-life experience with clients and shares these stories for the benefit of the reader. The exhibits are super thorough. I find it very easy to follow and loved the practice tips. Keep it on your desk!" -Allie P., ESQ

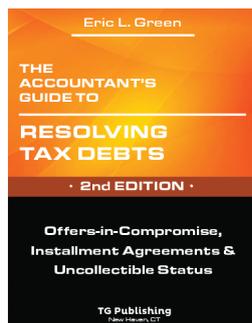
"WOW!! Eric Green's The Accountants Guide to IRS Collection covers every aspect of the Federal Collection Process. The book is filled with a HOT TIPS and is a step by step guide to various approaches the resolving your clients collection issues. A must have book in every practitioners office." -Ray L., EA

The Accountant's Guide to IRS Collection: A Step-by-Step Guide to Resolving Your Client's Tax Debt



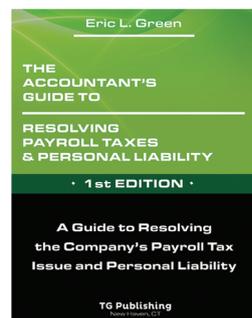
If you've been thinking about expanding your tax practice to serve clients that are behind in filing or payments or both, then this is perfect guide. You'll learn the procedures you need to know so you can add this lucrative, in-demand service to your tax practice.

The Accountant's Guide to Resolving Tax Debts: Offers-in-Compromise, Installment Agreements, and Uncollectible Status



More than 14 million people owe the IRS money, and many of them need the help of a tax resolution professional. This guide steps you through the procedures you need to know to help tax clients who have debt with the IRS.

The Accountant's Guide to Resolving Payroll Taxes & Personal Liability: A Guide to Resolving the Company's Payroll Tax Issue and Personal Liability



Unpaid payroll taxes are the number one reason why small businesses get into tax trouble. Complete with procedures, forms, case studies and checklists, this guide has everything you need to help clients navigate payroll tax debt with the IRS.

Find Out More: TGPublish.com

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Testimonials

"The representation side of my practice has just exploded thanks to Eric. I have added staff and now focus my business on much more lucrative representation matters. There is no way this would have happened without his expertise..." - Dawn B.

"My tax practice has grown because of Tax Rep Network. It gave me an opportunity to understand the client more. It gave best case and worst case scenarios, which is always great. At least I knew what to do and how to make the best decision for the client. So yes, it has helped tremendously." -Amber P.

"I joined Tax Rep, LLC because I realized I needed a revenue stream outside of tax season. When my first tax season ended, I was thinking, 'Wow, I'm not going to have as much revenue.' I got trained as a tax resolution specialist, and I've been able to really grow my practice and help clients. I've probably increased my revenue by \$150,000. I'm a solo practitioner, so it's not as big as maybe some others, but without Tax Rep, LLC and Eric Green's help, none of that would've been possible." -Patrick W.

Eric L. Green



Attorney Eric L. Green is a practicing tax attorney, author, speaker, and coach. He founded Tax Rep LLC which runs the popular tax representation practice-growth training and coaching program Tax Rep Network. Through his role as the primary instructor and coach at Tax Rep Network, he has helped hundreds of accountants start and grow successful tax representation practices.

Eric is a partner and founder of law firm Green & Sklarz LLP, which is based in New Haven, Connecticut, where his focus is taxpayer representation before the IRS, Department of Justice Tax Division and state departments of revenue. Prior to becoming an attorney, Eric served as a senior tax consultant for national and international accounting firms, including KPMG and Deloitte & Touche.

Eric developed a national reputation by building a remarkable record of negotiating favorable settlements in thousands of civil cases against government agencies and has also been able to convince government agents and attorneys to forgo criminal charges and civilly resolve many cases.

Eric is a Fellow of the American College of Tax Counsel, an organization in which membership is an honor reserved for those at the top of their chosen profession. The College's members, called "Fellows," are recognized for their extraordinary accomplishments and professional achievements and for their dedication to improving the practice of tax law. Fellows must be nominated by their peers for this honor.

Eric is a frequent lecturer at American Bar Association Tax Section conferences, accounting conferences, and state Enrolled Agent conferences. He served as adjunct faculty at the University of Connecticut School of Law where he taught law students to handle taxpayer representation matters in the low income taxpayer clinic. He is often quoted in the Wall Street Journal, USA Today, CreditCard.com and Consumer Reports Financial News.

Eric is the author of the Accountant's Guide to IRS Collection, the Accountant's Guide to Resolving Tax Debts, a contributing author on Advocating for Low Income Taxpayers: A Clinical Studies Casebook and was interviewed for the book Stop Hiding from the IRS: The Insider's Guide to Solving Your Tax Debts Once and For All.

Attorney Green received his Bachelor of Business Administration degree in Accounting with a minor in International Business from Hofstra University and is an honors graduate from New England School of Law. He earned a Masters of Laws in Taxation from Boston University School of Law.

Find Out More: TGPublish.com

203-285-8545 | info@tgpublish.com



Eric L. Green

My name is Eric Green. After 20 years as a Tax Attorney and 14 years teaching and writing about tax representation, I saw the need to help CPAs and EAs learn this area.

The demand is huge – my law practice has exploded to 22 employees focusing on tax resolution. I started a program for tax professionals like you because you are uniquely qualified and accredited to do this work. And having worked several tax seasons myself at the beginning of my career, I now know there is a better way of life!

Add a Profitable New Revenue Stream to Your Tax Firm

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Learn How with Tax Rep Network

"Eric, I took your advice and started my IRS representation practice after the course. Without any further advertising other than adding "IRS Representation Practice" to my sign, I added an immediate \$18,000 to my billings on just a few client matters. Marketing to my own clients added more than \$140,000 in income by the end of the first year! The workshop is straightforward and easy to follow, my only regret being that I did not do this sooner. Thank you!" - *Anthony Delucia*

"The representation side of my practice has just exploded thanks to Eric. I have added staff and now focus my business on much more lucrative representation matters. There is no way this would have happened without his expertise..." - *Dawn B.*

"I just wanted to say thank you for today's webinar. I have been doing taxes for 19 years and this was by far the best training that I have ever attended, and I attend a lot." - *Stan F.*

Find Out More: [Taxrepllc.com](https://taxrepllc.com)



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The Tax Rep Network Team



Eric L. Green
Instructor & Coach



Jeffrey Sklarz
Instructor & Coach



Amanda Evans
Coach



Sandi Leyva
Marketing Instructor

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Q&A

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IRM PROCEDURAL UPDATE

DATE: 03/11/2020

NUMBER: sbse-05-0320-0413

SUBJECT: Requirements for Collection Information Statement (CIS)

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1

IRM 5.19.1.2.6.3.3 *Installment Agreements - Field Assistance, FA, Employees*
Updated paragraph (3) to show that Expanded IAs are no longer applicable.

- 3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)

IRM 5.19.1.2.6.3.4, *Installment Agreements - ACS, ACSS and CSCO Employees*
Updated paragraph (3) to show that Expanded IAs are no longer applicable.

- 3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)

IRM 5.19.1.2.6.4.1, *Financial Analysis, Verification and Substantiation - All Employees Removed CNC Exception Processing row from table under paragraph (1), as out of scope for IRM 5.19.1 Deleted column from table.*

- 1. The table below provides guidance to all employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type:

EXCEPTION: AM employees do **not** conduct Financial Analysis.

Balance	Disposition	Financial Analysis needed?
Less than #XXXXX# (AAB plus accruals) (IMF)	CNC	No
#XXXXX# — #XXXXX#	PPIA & CNC	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>
Tax only (excludes P&I) up to \$10,000 (Must meet requirements in IRM 5.19.1.6.4(8), <i>Installment Agreements (IAs)</i>)	Guaranteed IA	No

AAB (CC SUMRY) up to \$25,000	SIA \$25,000 and under	No
-------------------------------	------------------------	----

IRM 5.19.1.2.6.4.2, *Financial Analysis, Verification and Substantiation - Field Assistance, FA, Employees Added* entity types to paragraphs (2), (4) and (5). Deleted columns from tables under paragraphs (2), (4) and (5). Updated paragraph (3) to show that Expanded IAs are no longer applicable. Removed OOU designation from functional authority upper limits. Deleted paragraph (6), as Hardship CNCs are out of scope for IRM 5.19.1

- The table below provides guidance to FA employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type.
- SIAs over \$25,000 - IMF and OOB BMF Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between \$25,001 and \$50,000,	No

- Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
- NSIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) is \$100,000 or less,	No, but: <ul style="list-style-type: none"> AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and A history item must be input on CC ENMOD indicating "NOCIS",

- PPIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between #XXXXX# and \$100,000,	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>

IRM 5.19.1.2.6.4.3, Financial Analysis, Verification and Substantiation - ACS, ACSS and CSCO Employees Added entity types to paragraphs (2), (4) and (5). Deleted columns from tables under paragraphs (2), (4) and (5). Updated paragraph (3) to show that Expanded IAs are no longer applicable. Removed OOU designation from functional authority upper limits. Deleted paragraph (6), as Hardship CNCs are out of scope for IRM 5.19.1

1. The table below provides guidance to ACS, ACSS and CSCO employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type
2. **SIA over \$25,000 - IMF and OOB BMF Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between \$25,001 and \$50,000,	No

3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
4. **NSIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) is \$250,000 or less,	No, but: <ul style="list-style-type: none"> ○ AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and ○ A history item must be input on CC ENMOD indicating "NOCIS".

NOTE: See IRM 5.19.1.6.4(11), *Installment Agreements*, for specific guidance.

EXCEPTION: FERDI employees should refer to FERDI authority levels in IRM 5.19.18.4(1), *FERDI General Case Processing Overview*.

5. **PPIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between #XXXXX# and \$250,000,	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i> .

NOTE: See IRM 5.19.1.6.4(12), *Installment Agreements*, for specific guidance.

EXCEPTION: FERDI employees should refer to FERDI authority levels in IRM 5.19.18.4(1), *FERDI General Case Processing Overview*.

IRM 5.19.1.3.3, Referrals and Redirect for AM Employees Updated reference shown in 13th row of table under paragraph (4).

4. Follow the table below to determine if the call needs to be transferred or referred.

If ...	And ...	Then ...
Aggregate balance due is between \$25,001 - \$50,000,	Taxpayer is eligible to set up an IA using OPA. Review the IAT OPA Eligibility tool or Exhibit 5.19.1-12, <i>OPA Referral Criteria</i> .	<ul style="list-style-type: none"> a. Encourage the taxpayer to go to IRS.gov to establish an IA using OPA, as appropriate per IRM 5.19.1.6.8(2), <i>Online Payment Agreements (OPA)</i>. b. If the taxpayer does not agree to use OPA, transfer the call to ACS. See IRM 5.19.1.3.2.1.1, <i>ACS Transfer Information</i>, for instructions on transferring calls to ACS.
Aggregate balance due is #XXXXXX#	Intentionally left blank	Transfer to ACS as appropriate per IRM 5.19.1.4.1(7), <i>Account Actions on Referrals/Redirects</i> .
ST 22,	One or more modules on CC TXMODA or CC SUMRY are in ST 22,	Transfer to ACS as appropriate per IRM 5.19.1.3.2.1.1, <i>ACS Transfer Information</i> , and IRM 5.19.1.4.1(7), <i>Account Actions on Referral/Redirects</i> .
ST 22,	The ST 22 module(s) appear on CC IMFOL but not on CC TXMODA or CC SUMRY	<ul style="list-style-type: none"> a. Research the account to determine if the account was previously closed CNC. b. Follow normal balance due procedures. Taxpayer may meet criteria for normal CNC closure or IA. See IRM 5.19.1.6.4, <i>Installment Agreement (IA)</i>.
ST 22,	Caller is authorized by Form 8821, <i>Taxpayer Information Authorization</i> ,	<ul style="list-style-type: none"> a. The caller may review return or account information for the specified periods on the form, but is not authorized to act on behalf of the taxpayer (including resolving balance

		<p>due accounts).</p> <p>b. Do not transfer call to ACS. See IRM 5.19.1.2.2.1, <i>Instructions for Form 8821, Taxpayer Information Authorization</i>.</p>
ST 24,	There are no modules in ST 22 (ACS) or ST 26 (Field),	<p>a. The account case is assigned to the Queue.</p> <p>b. Work the account following normal collection procedures.</p> <p>NOTE: If the account has a FERDI indicator, transfer to the FERDI line per IRM 5.19.1.4.1(7), <i>Account Actions on Referral/Redirects</i>. See IRM 5.19.18.2(3), <i>Identifying FERDI Cases</i>, for information on FERDI indicators. See paragraph (2) above, for accounts with related BMF issues.</p>
Any collection status,	The TSIGN is "35XX6YYY",	<p>a. The account is in a MMIA.</p> <p>b. Follow procedures in IRM 5.19.1.4.1(9), <i>Account Actions on Referral/Redirects</i>.</p>
ST 26,	The TSIGN ends in "8000",	<p>a. The account is assigned to Automated Substitute for Return (ASFR).</p> <p>b. Follow procedures in IRM 5.19.1.4.1(9), <i>Account Actions on Referral/Redirects</i>.</p>
ST 26,	The TSIGN ends in "00",	<p>a. The account is assigned to an RO group, but not yet assigned to a specific RO.</p> <p>b. Follow procedures in IRM 5.19.1.3.2.4(2)(c), <i>Revenue Officer (RO) Assignment</i>.</p>
ST 26,	The TSIGN ends in "01"- "99",	<p>a. The account is assigned to an RO.</p>

		b. Follow procedures in IRM 5.19.1.3.2.4, <i>Revenue Officer (RO) Assignment</i> .
ST 53,	The cc is 03, 06, 09, 10, 12, 13, or 39 (See IRM 5.19.9.3.2, <i>FPLP Selection Criteria</i>),	a. These accounts have either been shelved or closed as CNC but collection action can still be taken, such as the Federal Payment Levy Program (FPLP). b. Follow normal balance due procedures. Taxpayer may still meet criteria for normal CNC closure or IA. See IRM 5.19.1.6.4, <i>Installment Agreement (IA)</i> .
ST 53,	Any of the following are present: <ul style="list-style-type: none"> o Unreversed TC 971 AC 054, o PDC-ID of 01-04, and/or o PDC-IND/PDC-CD of 01, 	a. The account has one or more modules assigned to Private Debt Collection (PDC). b. Follow procedures in IRM 5.19.1.5.21.4, <i>AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts</i> .
ST 71,	There is a -Y freeze on the account,	a. The taxpayer has an Offer in Compromise (OIC), b. Follow the procedures in IRM 5.19.1.3.6, <i>For Other Account Issues Requiring Referrals or Redirect</i> .
ST 72,	One or more TC 520 is present with Bankruptcy cc (see Document 6209, Section 11, TC 520 Closing Code Chart),	a. The taxpayer is in insolvency. b. Follow the procedures in IRM 5.19.1.5.2.1, <i>Contact Regarding Insolvency Issues</i> .
Balance involves TFRP issues - MFT 55/13,	Intentionally left blank	a. Follow normal collection procedures. b. See IRM 5.19.1.5.4, <i>TFRP</i> .

IRM 5.19.1.3.6, For Other Account Issues Requiring Referrals or Redirect
Added Note to paragraph (13). Updated 5th row of table under paragraph (14).

13. **Pending OIC:** If there is a TC 480 or TC 780 on the account (ST 71) (-Y Freeze), a pending OIC is present. See IRM 5.19.17.3, *Offer in Compromise (OIC) Procedures*.
- a. Advise the taxpayer their request is being referred to another office for processing. Send Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*.
 - b. **Do not** input a TC 971 AC 043.
 - c. Initiate a Form 4442, *Inquiry Referral*, to refer the request to the Compliance Services OIC Unit at the appropriate campus. See SERP, under the Who/Where tab for Offer-in-Compromise (OIC) Centralized Service Center Locations.
 - d. Input history on AMS or CC ENMOD, "44422OIC" or "CORR2OIC". Input CC STAUP 2209 if in Notice Status.

NOTE: If the taxpayer claims they filed an OIC but there is no indication present (TC 480 or TC 780 on the account, ST 71, -Y Freeze), see IRM 5.19.17.3.1, *Taxpayer Claims OIC Previously Submitted (No TC 480 or ST 71 Present)*.

14. **Revenue Officer Request:** Forward to Centralized Case Processing (CCP) in PSC. If the taxpayer disputes the liability and there are no collection balance due issues, see IRM 21.3.3.4.9.2, *Campus Collection Function Correspondence/Inquiry/Notice*.
15. Identify the issue the taxpayer is disputing; send Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, or interim letter as appropriate. Route the correspondence as follows:

If ...	With Identifier ...	Then Route To ...
ASFR	TC 290 TC 599 cc 088 or cc 089	See SERP, Who/Where, ASFR - Reconsideration Returns - Centralized Processing Sites
AUR	TC 922 and TC 290	See IRM 21.3.1.4.58, <i>Copies of CP 2000, CP 2501, 2893C Letter</i>
Bankruptcy filed	TC 520 with cc 81, 84 (-W freeze), 83-89, 60-67 (-V Freeze)	IRM 5.19.1.5.2.1, <i>Contacts Regarding Insolvency Issues</i>
CAWR	TC 290 BS 55, or TC 240 RN 500-514 and RN 549/550	Fax correspondence to the appropriate CAWR site based on the State Mapping Guide:

		<ul style="list-style-type: none"> ○ PSC (28) ○ MSC (49)
Examination	TC 420/421 with TC 300	Route to the appropriate Examination operation based on the TC 42X DLN. See IRM 4.13.7-4, <i>Central Reconsideration Unit (CRU) Addresses</i>
Failure to Comply with Certain Information Reporting Requirements, or Intentional Disregard to Comply	TC 240 RN 651 or 652	Detroit Computing Center 1300 John C Lodge Dr. Detroit, MI 48226-2414
Failure to File Information Returns	TC 240 RN 638	IRS 201 W Rivercenter Blvd Stop 814G, Team 203 Covington, KY 41011-1424
Fees	TC 360	IRS 201 W Rivercenter Blvd Stop 8420G Covington, KY 41011-1424
FUTA	TC 290 BS50 or 51	Fax correspondence to the FUTA site based on the State Mapping Guide: CSC (17) 859-669-7177
Informant	Intentionally left blank	See IRM 21.1.3.19, <i>Informant Contacts</i>
Innocent Spouse	Form 8857, <i>Request for Innocent Spouse Relief</i>	See IRM 25.15.1.6.1, <i>Routing of Form 8857</i>
Unassessable Erroneous Refund	- U Freeze	See IRM 5.19.1.3.2, <i>For All Employees</i>
OIC Pending	Unreversed TC 480 or TC 780	See IRM 21.5.6.4.50, <i>-Y Freeze</i>

Withholding Compliance Program	TC 240 RN 615 and 616	<ul style="list-style-type: none"> a. Close the case control, if applicable b. Fax the correspondence to the Withholding Compliance Program
For any other issue and the taxpayer does not discuss payment	Intentionally left blank	<ul style="list-style-type: none"> a. Issue Letter 2645C, <i>Interim Letter</i>, if the case is older than 25 days b. Route the case to AM c. Close case controls

IRM 5.19.1.4.2, Taxpayer Information Added Exception under paragraph (1). Clarified paragraph (3)(a).

1. This subsection provides procedures for changing taxpayer entity information, such as address, name and obtaining the taxpayer's best contact number(s), if possible.

NOTE: The best contact number should be placed in the "HOME FIELD" for IMF accounts and "BUSINESS FIELD" for BMF accounts on AMS. **DO NOT** verify/delete additional existing numbers during phone contacts.

NOTE: If working correspondence, update the best contact number as appropriate.

EXCEPTION: If documentation is present that indicates contact numbers were addressed within the past 13 cycles, then you are **not** required to request telephone numbers.

EXCEPTION: Deleting a contact number in the "HOME FIELD" or "BUSINESS FIELD" is acceptable if it is being replaced by a more current contact number.

2. **ACS and ACSS employees (includes Field Assistance employees working ACS cases):** When working a ST 22, ACS case, and telephone contact indicates an incorrect best contact number, use the table below to update the taxpayer account:

If ...	And ...	Then ...
The account has modules on ACS	AMS is available and ACSWeb is open on	Make changes using the AMS Update Contact tool.

(ST 22),	AMS,	
The account has modules on ACS (ST 22),	AMS is not available and/or ACSWeb is not open on AMS,	Make changes on the ACS Entity Screen.
The account does not have modules on ACS,	AMS is available,	Make changes using the AMS Update Contact tool.
The account does not have modules on ACS,	AMS is not available,	Make changes using IDRS CC TELEA, CC TELEC, CC TELED or CC DOALL.

NOTE: When working an account on ACS and the telephone number is on ACS, you are **not** required to add the telephone number to IDRS.

NOTE: If working correspondence, update the best contact number as appropriate.

3. **AM, CSCO, Field Assistance employees (including ACS and ACSS employees working non-ACS cases):** You must attempt to secure the best contact number when speaking to taxpayers (or their authorized representatives) on all accounts if there is a balance due of any kind. If working correspondence and a phone number was provided, then update account if there is a balance due.

EXCEPTION: AM phone assistors only: Verifying or securing phone numbers on accounts below deferral level is not required. See IRM 5.19.1.2.6.1, *Tolerance and Deferral - All Employees*. On accounts above deferral level, secure or verify the best contact phone number.

EXCEPTION: AM phone assistors only: IMF assessed balance due is #XXXXXXXXXX#, except for request for Short Term Payment Plan. See IRM 5.19.1.4.1 (7), *Account Actions on Referral/Redirects*.

EXCEPTION: Field Assistance TAC employees only: When contact is solely for the purpose of hand-delivering a payment **and** the account is in ST 60.

- a. If AMS is available, you may make changes using the AMS Update Contact tool.

EXCEPTION: If AMS is **not** available, then make changes using IDRS CC TELEA, CC TELEC, CC TELED or CC DOALL.

- b. You are **not** required to secure/verify telephone numbers on the following accounts:
 - o If the account is **not** active on IDRS.
 - o ST 03: CSRs transferring cases to ACS **without** ACS access.

- ST 12: No balance due modules. This also includes instances where the account balance is resolved within the same day, contact numbers are **not** required.

EXAMPLE: Payment Tracer - money located to full pay the balance, or on-line adjustment full paying the balance due, ST 12.

- ST 22, 23 or 24: CSRs transferring cases to ACS **without** ACS access.
- ST 26: Assigned to an RO. See IRM 5.19.1.4.1(7), *Account Actions on Referral/Redirects*.
- ST 71: **Unless** modules in other statuses are present.
- ST 72.

NOTE: The TC 520 Closing Code Chart determines where the case resides: CDP/Appeals, Bankruptcy/Litigation, Tax Court or a Civil Penalty with Appeal Rights. Follow the TC 520 Closing Code Chart in Document 6209, *IRS Processing Codes and Information*, for the definitions of the CC to ensure the case is routed properly. Secure the best contact number if mixed statuses are present.

IRM 5.19.1.6.4, *Installment Agreements (IAs)* Updated paragraph (11) to show that Expanded IAs are no longer applicable. Updated paragraph (12) to include entity types and increased balance level for requiring a financial statement. Deleting row and column in table under paragraph (12). Updated paragraph (13) to include entity types.

11. **Expanded IA** (Expanded IAs are no longer applicable per changes to NSIAs described in paragraph (12) below.
12. **Non-Streamlined IA (NSIA) or Regular IA - IMF & Out of Business Sole Proprietors:**, NSIA is considered when the taxpayer cannot qualify for a SIA. CSCO, ACS, ACSS and Field Assistance employees are authorized to establish NSIAs. The agreement **must** be fully paid prior to the CSED. See IRM 5.19.1.2.6.3, *Installment Agreements*, and IRM 5.19.13, *Campus Procedures for Securing Financial Information*.
 - a. **NSIA CIS Requirements:**

If ...	And ...	Then ...
AAB is between: <ul style="list-style-type: none"> ▪ \$25,001 and \$100,000 (FA), ▪ \$25,001 and \$250,000 (ACS, ACSS, and 		A financial statement is not required, but: <ul style="list-style-type: none"> ▪ AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and

CSCO),		<ul style="list-style-type: none"> A history item must be input on CC ENMOD indicating "NOCIS".
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NOTE: If liquidation of any asset(s) or equity in an asset will result in full pay or a substantial partial payment, see IRM 5.19.13.3.4, *Making the Collection Decision*.

NOTE: If the financial analysis supporting a prior NSIA determination is no more than twelve months old, a new liability or liabilities may generally be closed using the same determination without further investigation for amounts up to (total of all modules) \$25,000 including previous modules included in the IA.

b. NSIA Managerial Approval requirements:

If ...	And ...	Then ...
AAB (CC SUMRY) is \$25,000 or less,	Intentionally left blank	Managerial approval is not required, but AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED.
AAB (CC SUMRY) is between \$25,001 and \$50,000,	<ul style="list-style-type: none"> There is no history of IA defaults for any module to be included in the IA, and No modules are in ST 22 or ST 24. 	Managerial approval is not required, but AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED.
AAB (CC SUMRY) is between \$25,001 and \$50,000,	<ul style="list-style-type: none"> There is history of IA defaults for any module to be included in the IA, or One or more modules are in ST 22 or ST 24. 	Managerial approval is required.
AAB (CC SUMRY) is more than \$50,000,	Intentionally left blank	Managerial approval is required.

NOTE: See IRM 5.19.1.2.6.3, *Installment Agreements*, and IRM 5.19.1.6.4.8, *IA Managerial Approval*.

- c. **NSIA NFTL Determination Requirements:** A NFTL determination **is** required. For pre-filing considerations, see IRM 5.19.4.5.1, *Notice of Federal Tax Lien Filing Determinations*. For NFTL filing procedures see IRM 5.19.4.5.3.1, *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.
- d. **NSIA ALN:** Normally, "09" should be entered in the YY position of the ALN for NSIAs; however, see Exhibit 5.19.1-9, *ALNs*, for further information on ALNs.

13. Partial Pay IA (PPIA) - IMF & Out of Business Sole Proprietors: If full payment cannot be secured by the CSED and the taxpayer has requested to make payments or has some ability to pay, a PPIA should be considered. CSCO, ACS, ACSS and Field Assistance employees are authorized to establish PPIAs. See IRM 5.19.1.2.6.3, *Installment Agreements*, IRM 5.19.1.6.4.8, *IA Managerial Approval*, and IRM 5.19.1.6.5, *PPIA*, even if the taxpayer qualifies for a CNC (establish account as a back up TC 530).

NOTE: Taxpayers entering PPIAs who have defaulted an IA in the past 24 months will be required to make monthly payments via DDIA or PDIA unless they are unbanked and unemployed/self employed. (Taxpayer must authorize DDIA or PDIA before PPIA is reinstated to qualify.) See IRM 5.19.1.6.5.3.2, *Revising/Reinstating PPIAs*.

- a. **PPIA CIS Requirements:** A financial statement **is** required. See IRM 5.19.13, *Campus Procedures for Securing Financial Information*.
- b. **PPIA Managerial Approval Requirements:**

If ...	Then ...
AAB (CC SUMRY) is \$25,000 or less,	Managerial approval is not required.
AAB (CC SUMRY) is more than \$25,000,	Managerial approval is required.

- c. **PPIA NFTL Determination Requirements:** A NFTL determination **is** required. For pre-filing considerations, see IRM 5.19.4.5.1, *Notice of Federal Tax Lien Filing Determinations*. For NFTL filing procedures see IRM 5.19.4.5.3.1, *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.
- d. **PPIA ALN:** Normally, "12" should be entered in the YY position of the ALN; however, see IRM 5.19.1.6.5.3.1, *Input of PPIAs*, and Exhibit 5.19.1-9, *ALNs*, for further information on ALNs.