

IRM PROCEDURAL UPDATE

DATE: 05/22/2025

NUMBER: sbse-05-0525-3320

SUBJECT: Revisions to Pending IA Criteria and Others to Facilitate Case Resolution

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

CHANGE(s):

IRM 5.19.1.3.2.1, General Transfer and Referral Information Added new paragraph (4) to add reference for taxpayer contacts regarding passport certification inquiries.

(4) For Passport Certification inquiries, see IRM 5.19.25.12, Taxpayer Contacts, in the Passport Program IRM.

IRM 5.19.1.4.4.1, Full Compliance Check Revised paragraph (2) to change FCC requirement.

(2) Always review comments on AMS and IDRS to determine whether a FCC was previously performed. If completed within the last 90 days, it is not necessary to perform it again.

Note: For ACS users, ensure you also review the ACSWeb Comments screen.

IRM 5.19.1.4.4.2, Balance Due Taxpayer Education (Cause and Cure) Revised paragraph (1) to address cause and cure when requested.

(1) If the taxpayer requests information about how to prevent future tax delinquencies, it is important to determine what caused the current balance due or return delinquency; once you understand the reason for the problem, you can recommend a cure or plan of action the taxpayer can follow to prevent the problem from recurring. Document in AMS comments if cause, cure and compliance (CCC) was completed.

IRM 5.19.1.6.4.1, Determining Appropriate IA Revised guidance in table under paragraphs (2) and (3) to align with revised criteria for pending IA criteria.

(2) When speaking to the taxpayer or working correspondence **and** the AAB (CC SUMRY) amount is \$25,000 or less (including any modules in ST 53 or 23, as well as pre-assessed/unassessed modules), follow the procedures in the table below:

Exception: For IBTF Express Agreements, see IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement.

Note: Refer to IRM 5.19.1.4.1(3), Account Actions on Referral/Redirects, for modules in ST 24.

Reminder: ACS Employees: Refer to Exhibit 5.19.1-3, ACS Call Flow.

Reminder: See Exhibit 5.19.1-9, ALNs, to determine the appropriate ALN.

If ...	And ...	Then ...
- Form 433-D, Installment Agreement, - Form 9465, Installment Agreement Request (any revision date), - Form 433-H, Installment Agreement Request and Collection Information Statement - Correspondence, - Phone request, or - Face to face request	A monthly payment amount is proposed that meets Guaranteed IA criteria (See IRM 5.19.1.6.4(8), IAs),	- Process as a Guaranteed IA for the monthly payment amount proposed by the taxpayer. - Send Letter 2273C, Installment Agreement Accepted; Terms Explained, (or other appropriate letter). See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines. - Document AMS.
- Form 433-D, Installment Agreement, - Form 9465, Installment Agreement Request (any	The agreement will be fully paid prior to the CSED,	- Process as a Simple payment plan for the monthly payment amount proposed by the taxpayer. - Send Letter 2273C, Installment Agreement

If ...	And ...	Then ...
- revision date), • Form 433-H, Installment Agreement Request and Collection Information Statement • Correspondence, • Phone request, or • Face to face request		Accepted; Terms Explained, (or other appropriate letter). See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines. 3. Document AMS.
• Form 433-D, Installment Agreement, • Form 9465, Installment Agreement Request (any revision date), • Form 433-H, Installment Agreement Request and Collection Information Statement • Correspondence, • Phone request, or • Face to face request	• The AAB (CC SUMRY balance) will be fully paid in 72 months, or • The agreement will be fully paid prior to the CSED, whichever comes first,	1. Process as a SIA \$25,000 and under for the monthly payment amount proposed by the taxpayer. 2. Send Letter 2273C, Installment Agreement Accepted; Terms Explained, (or other appropriate letter). See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines. 3. Document AMS.
• Form 433-D, Installment Agreement, • Form 9465, Installment Agreement Request (revision 12-	No monthly payment amount is proposed,	1. The proposal does not meet pending IA criteria. 2. Follow instructions in IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.

If ...	And ...	Then ...
2011 or earlier), or • Correspondence		
• Phone request, or • Face to face request,	No monthly payment amount is proposed,	1. The proposal does not meet pending IA criteria. 2. Inform the taxpayer that their IA request cannot be processed without a proposed amount. Advise them of the minimum monthly payment amount we can accept. ○ If the taxpayer proposes or agrees to a monthly payment amount that meets Simple Payment Plan or SIA criteria, grant the agreement. ○ If the taxpayer proposes a monthly payment that does not meet SIA or simple payment plan criteria, grant the IA following NSIA procedures. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. ○ If the taxpayer proposes a monthly payment amount that does

If ...	And ...	Then ...
		not meet the CSED, request financial information. a. If the taxpayer immediately provides the financial information (verbally, by the DUT or EEFax during the phone contact) and an NSIA or PPIA can be granted, process it accordingly. See IRM 5.19.13, Campus Procedures for Securing Financial Information. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. b. If you cannot secure the financial information immediately (verbally, by the DUT or EEFax during the phone contact), follow the

If ...	And ...	Then ...
		instructions in paragraphs (3)-(6) below. 3. If the taxpayer meets all Pending IA criteria, including a proposed monthly payment amount, input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria. 4. Send Letter 2272C, Collection Information Statement Requested (Form 433-F/433D); Inability to Pay, to the taxpayer. ○ Ask the taxpayer to complete and submit Form 433-F, Collection/Information Statement, within 30 days from the date of the letter. Enclose Form 433-F, Collection/Information Statement. 5. Allow the taxpayer time to submit financial information. See IRM 5.19.1.6.4.7.2, Requests Meeting Pending IA Criteria. 6. Document AMS.
• Form 9465, Installment Agreement Request (revision 12-2012 or later), or • Form 433-H, Installment	No monthly payment amount is proposed,	1. Establish an IA, using the minimum monthly payment amount to meet Simple Payment Plan or SIA \$25,000 and under criteria. 2. Send Letter 2274C, Your Request For Installment Agreement

If ...	And ...	Then ...
Agreement Request and Collection Information Statement		Has Been Granted. See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines. ○ Provide the terms of the IA granted. ○ Inform them if they cannot pay the minimum monthly payment amount, they should complete and submit Form 433-F, Collection/Information Statement. Enclose Form 433-F, Collection/Information Statement. 3. Document AMS.
• Form 433-D, Installment Agreement, • Form 9465, Installment Agreement Request (any revision date), • Form 433-H, Installment Agreement Request and Collection Information Statement • Correspondence, • Phone request, or • Face to face request	A monthly payment amount is proposed that will not full pay within 72 months, but does meet the CSED,	1. Consider a Simple Payment Plan for IMF only. Otherwise, follow NSIA procedures. 2. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. 3. Document AMS.

If ...	And ...	Then ...
- Form 433-D, Installment Agreement, - Form 9465, Installment Agreement Request (any revision date), - Form 433-H, Installment Agreement Request and Collection Information Statement - Correspondence, - Phone request, or - Face to face request	A monthly payment amount is proposed that does not meet CSED and the taxpayer has provided financial information (if required). Example: Completed Form 433-F, Collection/Information Statement, or Form 433-H, Installment Agreement Request and Collection Information Statement.	- If IA cannot be input immediately, input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria. - Analyze financial statement to determine if the proposed payment amount can be accepted. See IRM 5.19.13, Campus Procedures for Securing Financial Information. - If the proposed NSIA or PPIA can be accepted, grant the IA. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. - If the proposed NSIA or PPIA cannot be accepted, prepare for rejection of the IA and follow rejection procedures. See IRM 5.19.1.6.4.9, IA Rejection Criteria. - Document AMS.
- Form 433-D, Installment Agreement, - Form 9465, Installment Agreement Request (any	A monthly payment amount is proposed that does not meet CSED and the taxpayer has not provided financial information (if required).	If speaking with the taxpayer, inform them that their IA request cannot be processed without further information. Advise them of the minimum

If ...	And ...	Then ...
revision date), • Correspondence, • Phone request, or • Face to face request		monthly payment amount we can accept. ○ If the taxpayer agrees to a monthly payment amount that meets Simple Payment Plan or SIA criteria, grant the agreement. ○ If the taxpayer does not agree to a monthly payment amount that meets SIA criteria, but counter-proposes a monthly payment that does meet the CSED, grant the IA following Simple Payment Plan or NSIA procedures. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. ○ If the taxpayer does not agree to a monthly payment amount that meets the CSED, request financial information. Exception: If the balance is less than deferral levels per IRM 5.19.1.2.6.1, Tolerance and

If ...	And ...	Then ...
		Deferral - All Employees, then close the case using deferral procedures. Note: If working correspondence, request financial information. See paragraph b) below. a. If the taxpayer immediately provides the financial information (verbally, by the DUT or EEFax during the phone contact), process it accordingly. See IRM 5.19.13, Campus Procedures for Securing Financial Information. b. If you cannot secure the financial information immediately (verbally, by the DUT or EEFax during the phone contact) or working correspondence, follow the instructions in paragraphs (2)-(5) below. 2. Do not input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria. 3. Send Letter 2272C, Collection Information Statement Requested

If ...	And ...	Then ...
		(Form 433-F/433D); Inability to Pay, to the taxpayer. ○ Include the minimum monthly payment amount we can accept. ○ Inform them if they cannot pay the minimum monthly payment amount, they should complete and submit Form 433-F, Collection/Information Statement. Enclose Form 433-F, Collection/Information Statement. ○ Ask the taxpayer to respond with the requested information within 30 days from the date of the letter. 4. Allow the taxpayer time to respond with the requested information. 5. Document AMS, including the initial payment amount requested.

Reminder: The first monthly payment should be at least the amount of the applicable user fee when the proposed payment amount is less than the user fee; subsequent payments revert to the requested payment amount.

Note: If the taxpayer will make a Voluntary Lump Sum Payment (VLSP), see IRM 5.19.1.6.4.21, VLSP.

(3) When speaking to the taxpayer or working correspondence and the AAB (CC SUMRY) amount is more than \$25,000 (including any modules in ST 53 or 23,

as well as pre-assessed/unassessed modules), follow the procedures in the table below. See IRM 5.19.1.2.6.3, Installment Agreements.

Exception: For IBTF Express Agreements IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement.

Note: Refer to IRM 5.19.1.4.1(3), Account Actions on Referral/Redirects, for modules in ST 24.

Reminder: See Exhibit 5.19.1-9, ALNs, to determine the appropriate ALN.

If ...	And ...	Then ...
The taxpayer indicates they will make a payment that will reduce the balance due to \$25,000 or less, Caution: Do not establish an IA including a VLSP. The VLSP must be received before the IA can be granted.	• The AAB (CC SUMRY balance) will be fully paid in 72 months, or • The agreement will be fully paid prior to the CSED, whichever comes first,	1. Suspend the account to wait on the VLSP, following procedures in IRM 5.19.1.6.4.21, VLSP.
The taxpayer is IMF only and their balance is between \$25,001 and \$50,000,	The agreement will be fully paid prior to the CSED,	1. Process as a Simple payment plan for the monthly payment amount proposed by the taxpayer. 2. Send Letter 2273C, Installment Agreement Accepted; Terms Explained, (or other appropriate letter). See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines. 3. Document AMS.
The taxpayer is a BMF OOB Sole Proprietor only and their balance is between \$25,001 and \$50,000,	• The AAB (CC SUMRY balance) will be fully paid in 72 months, or • The agreement will be fully paid prior to the CSED,	1. Determine whether taxpayer meets SIA over \$25,000 criteria per procedures in IRM 5.19.1.6.4(11), Installment Agreements (IAs).

If ...	And ...	Then ...
	whichever comes first,	2. Document AMS.
The taxpayer is IMF or BMF OOB Sole Proprietor only and their balance is between: • \$25,001 and \$100,000 (FA), • \$25,001 and \$250,000 (CSCO), • \$25,001 and \$999,999 (ACS and ACSS), Note: See I RM 5.19.1.2.6.3.4, Installment Agreements - ACS and ACSS Employees, for additional information.	A monthly payment amount is proposed that will not full pay within 72 months, but does meet the CSED,	1. Follow NSIA procedures. 2. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. 3. Document AMS.
The taxpayer is IMF or BMF OOB Sole Proprietor only and their balance is between: • \$25,001 and \$100,000 (FA), • \$25,001 and \$250,000 (CSCO), • \$25,001 and \$999,999	A monthly payment amount is proposed, but: • The agreement cannot be full paid by the CSED, and • The taxpayer provides financial information,	1. If IA cannot be input immediately, input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria. 2. Analyze financial statement. Determine whether the proposed payment amount can be accepted. See IRM 5.19.13, Campus Procedures for Securing Financial Information. a. If a NSIA or PPIA can be accepted,

If ...	And ...	Then ...
(ACS and ACSS), Note: See I RM 5.19.1.2.6.3.4, Installment Agreements - ACS and ACSS Employees, for additional information.		grant the IA. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. b. If a PPIA cannot be accepted, prepare for rejection of the IA and follow rejection procedures. See IRM 5.19.1.6.4.9, IA Rejection Criteria. 3. Document AMS.
The taxpayer is IMF or BMF OOB Sole Proprietor only and their balance is between: • \$25,001 and \$100,000 (FA), • \$25,001 and \$250,000 (CSCO), • \$25,001 and \$999,999 (ACS and ACSS), Note: See I RM 5.19.1.2.6.3.4, Installment Agreements - ACS and ACSS	A monthly payment amount is proposed, but: • The agreement cannot be full paid by the CSED, and • The taxpayer does not provide financial information,	1. If speaking with the taxpayer, inform them that their IA request cannot be processed without further information. Ask them to provide a financial statement. Note: If working correspondence, request financial information. See paragraph b) below. a. If the taxpayer immediately provides the financial information (verbally, by the DUT or EEFax during the phone contact), process it accordingly. See IRM 5.19.13,

If ...	And ...	Then ...
Employees, for additional information.		Campus Procedures for Securing Financial Information. b. If you cannot secure the financial information immediately (verbally, by the DUT or EEFax during the phone contact) or working correspondence, follow the instructions in paragraphs (2)-(5) below. 2. Do not input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria. 3. Send Letter 2272C, Collection Information Statement Requested (Form 433-F/433D); Inability to Pay. ○ Ask the taxpayer to complete and submit Form 433-F, Collection/Information Statement, within 30 days of the date of the letter. Enclose Form 433-F, Collection/Information Statement. 4. Allow the taxpayer time to submit financial information. 5. Document AMS.

IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview Revised tables under paragraph (5) for clarity to reflect the current user fees.

(5) The purpose of an IA User Fee is for the IRS to recover costs of the services with administering the IA program to taxpayers. United States Code 9701 – as interpreted by Office of Management and Budget Circular A-25 – provides authority for the imposition of user fees. User fees are imposed for services pertaining to the entering into and monitoring of an IA and the restructuring or reinstating of an IA. See 26 CFR. 300.1.

Current User Fee Rates:

From ...	Through ...	Current User Fee Rates ...
July 1, 2024,	Present,	a. Origination User Fee: Manual: ○ Low-Income regular IA origination for Regular IA or PDIA - \$43, which may be reimbursed if certain conditions apply (see paragraph (13) below) ○ Low-Income DDIA origination for DDIA's - \$0 ○ DDIA origination - \$107 ○ Regular IA or PDIA origination - \$178 Online Payment Agreement (OPA): ○ OPA Low-Income Regular origination - \$43 (see paragraph (13) below) ○ OPA Low-Income DDIA origination for DDIA's - \$0 ○ OPA Regular origination - \$69 ○ OPA DDIA origination - \$22 Note: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above. b. Reinstatement/Restructuring User Fee: Manual: ○ Low-Income regular IA reinstatement/restructuring for Regular IA or PDIA - \$43, which may be reimbursed if certain conditions apply (see paragraph (13) below). ○ Low-Income DDIA reinstatement/restructuring for DDIA's - \$0 ○ All other reinstatement/restructuring - \$89 Online Payment Agreement (OPA):

Current User Fee Rates:

From ...	Through ...	Current User Fee Rates ...
		○ Low-Income regular IA reinstatement/restructuring (may be reimbursed if certain conditions apply (see paragraph (13) below)): ▪ IAs reinstated or restructured \$10 ○ All other reinstatement/restructuring - \$10 Note: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above. Note: See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, and IRM 21.2.1.57.1, Online Payment Agreements for Certain BMF Debts, for a list of the types of revisions that can and cannot be made through OPA.

Note: See IRM 5.19.1.6.8, Online Payment Agreements (OPA).

Note: IDRS will systemically determine when the new rates apply based on when the IA is processed (or accepted). Ensure the appropriate IA Acceptance Date is entered when inputting the IA. Follow instructions in:

- Exhibit 5.19.1-6, IDRS Input of IAs, CC IAORG,
- Exhibit 5.19.1-7, IDRS Input of IAs, CC IAREV, or
- Exhibit 5.19.1-8, IDRS Input of Pre-assessed IAs and Short Term Payment Plans.

Previous User Fee Rates:

From ...	Through ...	Previous User Fee Rates ...
April 10, 2018,	June 30, 2024,	a. Origination User Fee: Manual: ○ Low-Income regular IA origination for Regular IA or PDIA - \$43, which may be reimbursed if certain conditions apply (see paragraph (13) below) ○ Low-Income DDIA origination for DDIAs entered into on or after 4/10/2018 - \$0 ○ DDIA origination - \$107 ○ Regular IA or PDIA origination - \$225 Online Payment Agreement (OPA): ○ OPA Low-Income Regular origination - \$43 (see paragraph (13) below) ○ OPA Low-Income DDIA origination for DDIAs entered into on or after 4/10/2018 - \$0 ○ OPA Regular origination:

Previous User Fee Rates:

From ...	Through ...	Previous User Fee Rates ...
		▪ \$149 for IAs originated 1/8/2022 or earlier ▪ \$130 for IAs originated 1/9/2022 or after ○ OPA DDIA origination - \$31 Note: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above. b. Reinstatement/Restructuring User Fee: Manual: ○ Low-Income regular IA reinstatement/restructuring for Regular IA or PDIA - \$43, which may be reimbursed if certain conditions apply (see paragraph (13) below). ○ Low-Income DDIA reinstatement/restructuring for DDIA entered into on or after 4/10/2018 - \$0 ○ All other reinstatement/restructuring - \$89 Online Payment Agreement (OPA): ○ Low-Income regular IA reinstatement/restructuring (may be reimbursed if certain conditions apply (see paragraph (13) below)): ▪ \$43 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ \$10 for IAs reinstated or restructured on January 1, 2019, or after. ○ All other reinstatement/restructuring: ▪ \$89 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ \$10 for IAs reinstated or restructured on January 1, 2019, or after. Note: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above. Note: See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, and IRM 21.2.1.57.1, Online Payment Agreements for Certain BMF Debts, for a list of the types of revisions that can and cannot be made through OPA.
January 1, 2017,	April 9, 2018,	a. Origination User Fee: Manual:

Previous User Fee Rates:

From ...	Through ...	Previous User Fee Rates ...
		○ Low-Income origination - \$43 (see paragraph (13) below) ○ DDIA origination - \$107 ○ Regular IA origination - \$225 Online Payment Agreement (OPA): ○ OPA Low-Income Regular origination - \$43 (see paragraph (13) below) ○ OPA Regular origination - \$149 ○ OPA DDIA origination - \$31 Note: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above. b. Reinstatement/Restructuring User Fee: ○ Low-Income reinstatement/restructuring - \$43 (see paragraph (13) below) ○ All other reinstatement/restructuring - \$89
January 1, 2014,	December 31, 2016,	a. Origination User Fee: ○ Low-Income - \$43 (see paragraph (13) below) ○ DDIA - \$52 ○ All others - \$120 b. Reinstatement/Restructuring User Fee: ○ All - \$50

IRM 5.19.1.6.4.7, Pending IA Criteria Revised content throughout to change pending IA criteria when a CIS is required.

(1) A pending IA is an IA that cannot be immediately input.

Example: The taxpayer has provided complete financial information for an IA to be considered but has not provided substantiation, when required. See paragraph 2(d) below for additional information.

Caution: Do not input a pending IA for an existing IA that is not reversed or terminated. (A TC 971 AC 063 not followed by a TC 972 AC 063 or a TC 971 AC 163). See IRM 5.19.1.6.4.19, Revision/Reinstatement of IAs for additional information.

(2) To qualify for a pending IA, a taxpayer must meet the following criteria:

- a. Provide information sufficient to identify the taxpayer, generally the taxpayer's name and TIN.

Note: If a taxpayer furnishes their name, but no TIN, and the taxpayer's identity can be determined, identify as a pending IA if all other information is made available and the taxpayer is current in filing.

Caution: If the taxpayer account is assigned to a field revenue officer (ST 26), follow procedures for forwarding case to the revenue officer in IRM 5.19.1.3.2.4, Revenue Officer (RO) Assignment. **DO NOT** take any other actions on the account.

- b. Identify or determine the tax liability to be covered by the IA.
- c. Propose a monthly or other periodic payment of a specific amount.

Exception: If a Form 9465, Installment Agreement Request (revision 12-2012 or later), is submitted with no dollar amount specified (and all other criteria met), then a SIA \$25,000 and under can be established.

- d. A complete collection information statement (CIS) is provided, when required, for an IA to be considered.

Note: A completed CIS can be provided verbally or in writing and must include sufficient information to make an initial collection decision. If required, substantiation may be provided at a later time. See IRM 5.19.1.2.6.4, Financial Analysis, Verification and Substantiation.

Exception: Requests received prior to the issuance of IPU 25UXXXX may be considered pending without a completed CIS.

- e. Is in compliance with all filing requirements, both individual and business. For research procedures for full compliance check: see IRM 5.19.1.4.4.1, Full Compliance Check.

Note: Requests that meet the above criteria will be identified as pending IAs even if taxpayers are not in compliance with estimated (ES) payment requirements or Federal Tax Deposit (FTD) requirements, unless the procedures in IRM 5.19.1.6.4.7.2.1, Solely to Delay, apply.

- f. May not be proposing an IA for a Restitution Based Assessment (RBA). See IRM 5.19.1.5.15, Criminal Restitution Assessments.
- g. IA is processable (*unless* the IA request meets Guaranteed IA criteria; see IRM 5.19.1.6.4(8), IAs). An IA is not considered to be "pending" until it has been accepted for processing. See Treas. Reg. 301.6159-1(b)(2). This means that the taxpayer is not already pursuing another case resolution alternative. If so, an IA request is not processable, and it is **not** a "pending" IA request.

Note: A request for an IA on post-petition liabilities is non-processable when a taxpayer is in bankruptcy, See IRM 5.19.1.5.2.2, Insolvency - Short Term Payment Plans/IA Requests on Post-Petition Periods.

Note: A request for an IA on OIC liabilities is non-processable. See IRM 5.19.1.3.5(13), For Other Account Issues Requiring Referrals or Redirect, and IRM 5.19.17.3, Offer in Compromise (OIC) Procedures.

Caution: Identify if there is a pending IA (TC 971 AC 043) already present on the tax period(s) to be covered by the IA. If there is a pending IA already present, determine if it is still applicable or requires a reversing transaction. **Do not** input an additional TC 971 AC 043 to a pending IA module (unreversed TC 971 AC 043 already present).

(3) For any request that does not meet the pending IA criteria listed in (2) above, see IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.

(4) Only an IA request meeting the above criteria require input of a TC 971 AC 043. TC 971 AC 043 is input via CC REQ77/CC FRM77 and used when input of the IA is delayed, the IA is pending or rejection will be proposed. Input of the TC 971 protects the taxpayer from enforcement action while the IA is pending.

Note: If unable to immediately resolve a request containing all of the information above by establishing an IA, input of the TC 971 AC 043 is mandatory within 24 hours unless you determine the request is being made solely to delay collection. For further information, see IRM 5.19.1.6.4.7.2.1, Solely to Delay.

Note: A TC 972 AC 043 will systemically reverse TC 971 AC 043 in 26 cycles if an account does not go to ST 60 **unless** the module is in ST 26. This systemic reversal may take place *within* 26 cycles if a TC 520 (except cc 76-77), TC 530, TC 480, or TC 780 posts to the module.

Note: Prior to 1/21/2016, a TC 972 AC 043 systemically reversed an unreversed TC 971 AC 043 that did not go into ST 60 in 14 cycles, **unless** the module was in ST 26 or had an open case control.

Note: An account that has an unreversed TC 971 AC 043 with no evidence of a processable IA request on AMS (or the proposed terms are not reflected in an IDRS history item) is not considered a pending IA. Notify the taxpayer there is no record of an IA request before reversing with a TC 972 AC 043 with the original TC 971 date. See IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.

(5) When the IRS proposes to reject a pending IA, the taxpayer is entitled to independent review; when the IRS rejects an IA, the taxpayer may file an appeal.

(6) A systemic suspension of the CSED during the time a proposed IA is pending is built into MF processing and is triggered by the following dates (as applicable):

- TC 971 AC 043,
- TC 972 AC 043,
- TC 971 AC 063, and/or
- TC 971 AC 163

Note: No TC 550 posts to MF. This suspension systemically updates the CSED field on IDRS.

Note: If the taxpayer previously proposed an IA, TC 971 AC 043 was input, but the account will not be closed by an IA, remember to reverse the TC 971 AC 043.

Example: Account will be closed CNC. See IRM 5.19.1.6.4.19.1, Withdrawal of IA Requests.

IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria Added example under paragraph (2) and note under paragraph (3) for clarity.

(2) If you are **not** speaking with the taxpayer, send Letter 2272C, Installment Agreement Cannot be Considered/Extension of time to pay Cannot be Considered (or other appropriate letter), informing the taxpayer we need additional information to process their request to make monthly payments. Be sure to select the appropriate paragraphs for the taxpayers situation.

- Advise them what actions are needed for us to consider their IA proposal. Allow 30 days for the taxpayer to comply.

Example: Request the returns that are required.

Example: Advise the minimum proposed monthly payment amount we can accept without additional financial information.

Example: Advise the taxpayer that we have no record of an IA request and inform them what is needed if they want to request an IA.

- Enclose the following, as applicable:

Possible Enclosures
Form 9465, Installment Agreement Request
Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals
Form 433-B, Collection Information Statement for Businesses
Form 433-D, Installment Agreement
Form 433-F, Collection/Information Statement

Possible Enclosures
Form 2159, Payroll Deduction Agreement

- c. In addition, advise the taxpayer we will stop further balance due notices and levies for 30 days from the date of the letter to allow them to resubmit a processable IA request. However, if we do not receive one timely, they may receive additional balance due notices or be subject to enforced collection as appropriate. See IRM 5.19.1.7, Warning of Enforcement Actions and Enforced Collection.
- d. **Do not** include the paragraphs regarding rejection and appeal rights.

(3) **Do not** input a TC 971 AC 043 on the modules.

Note: If TC 971 AC 043 is input in error, reverse it via a TC 972 AC 043 using the same input date as the original TC 971 AC 043.

IRM 5.19.1.6.4.7.2, Requests Meeting Pending IA Criteria Revised paragraph (1) to align with pending IA criteria change.

(1) All requests meeting criteria for a pending IA are identified as a pending IA even if the taxpayer is not current in meeting estimated (ES) payment requirements or Federal Tax Deposit (FTD) requirements. Although the request meets criteria for identification of a pending IA, this **does not** mean the IA will be accepted after research is completed.

Exhibit 5.19.1-3, ACS Call Flow Revised table under paragraph (b) with updated guidance for full compliance and cause and cure guidance from prior subsections.

The ACS Call Flow is designed to provide a framework for efficiently answering common ACS calls. It is divided into six sections (Opening/Disclosure, Account Research, Balance Due Resolution, Taxpayer Can Pay, Taxpayer Cannot Pay, Closing Actions) for improved readability.

Caution: It is **not** intended to provide exhaustive procedural guidance or address every situation that you may encounter. See the Electronic Automated Collection System Guide (e-ACSG) to assist you in addressing compliance issues. The IAT Compliance Suite is highly recommended to assist in IDRS research/inputs and determining correct case resolutions.

ACS employees taking incoming phone calls **must** use the following call flow:

- a. **Opening/Disclosure:**

Suggested Questions/Statements	Corresponding Research/Actions	References
<i>"Thank you for calling the IRS. This is {state name}. My ID number is ____."</i> <i>"How may I help you?"</i> <i>"I'm not hearing a response from you, so I will need to disconnect and take the next call."</i>	1. Greet the caller and identify yourself. Disconnect if the caller does not respond within 30 seconds or if a connection service is being used. 2. Use the Over-the-Phone Interpretation (OPI) service for callers speaking languages other than Spanish. 3. Ask for the purpose of the call and determine if it involves a personal or business account.	◦ IRM 5.19.5.4.12, Telephone Techniques and Communication Skills ◦ IRM 21.1.1.8.1, Lucy Phone/Fast Customer ◦ IRM 5.19.1.3.4.1, Multilingual Services ◦ IRM 5.19.1.3, Referrals or Redirect
<i>"Are you calling about a balance due or missing return for an individual or business account?" If no, transfer call.</i> <i>If yes, "I can help you with that. I will need to access your account."</i> <i>"Are you authorized on Form 8821?"</i> <i>"I'm sorry, but I'm not able to provide account information to you. Would you like me to explain how you can get that information online?"</i>	1. If necessary, target the caller's response by paraphrasing to ensure you understand the issue, but avoid discussing it in detail until you have accessed and reviewed the account. 2. Follow IRM procedures to transfer or refer the following calls when: ▪ The call is not regarding a balance due or missing return. ▪ A Spanish speaking representative is needed. ▪ The call involves an	◦ IRM 5.19.19.2.2.1, General Information ◦ IRM 5.19.25.12(2), Taxpayer Contacts ◦ IRM 5.19.1.2.3.1, Instructions for Form 8821, Taxpayer Information Authorization ◦ IRM 5.19.1.3, Referrals or Redirect ◦ IRM 5.19.18, Federal Employee/Retiree Delinquency Initiative (FERDI)

Suggested Questions/Statements	Corresponding Research/Actions	References
<i>"I'm sorry, but I'm not trained to handle business accounts. I can transfer you to someone who can help you."</i>	EIN and you are not BMF trained. ▪ The call is from an international or U.S. Territory taxpayer living abroad. ▪ The caller asks about passport certification. Note: For cases involving both FERDI & Passport issues send to the FERDI function, once the balance due portion is resolved; FERDI will then provide the phone number Domestic: 855-519-4965 International: 267-941-1004 to the Philadelphia passport function. ▪ The caller is authorized on Form 8821, Taxpayer	

Suggested Questions/Statements	Corresponding Research/Actions	References
	Information Authorization.	
<i>"I need to ask you a few questions to verify your identity"</i> <i>"May I have the primary Social Security Number on the account?"</i>	1. Inform the caller you need to ask some questions to verify their identity. 2. Ask for the TIN and ask all required disclosure probes. 3. If you are speaking to a third-party who is not authorized to resolve the case, follow the relevant IRM procedures and go to Closing Actions below. 4. Ask for the contact number. 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.	- o IRM 5.19.1.2.3, Disclosure Overview: Verifying Identity of Contact Party - o IRM 5.19.1.4.2, Taxpayer Information

b. **Account Research:**

Suggested Questions/Statements	Corresponding Research/Actions	References
<i>"May I place you on hold for no more than 5 minutes while I research your account?"</i>	1. If you must place the caller on hold while you do research, provide the reason, ask for permission, and wait for a response.	o IRM 5.19.5.4.12(13), Telephone Techniques and Communication Skills

Suggested Questions/Statements	Corresponding Research/Actions	References
	2. Give the caller a promised wait time of no more than five minutes and return within that time frame. 3. Repeat for any subsequent holds.	
<i>"I'm sorry, but I'm not trained to handle your case. I can transfer you to a representative who can assist you."</i> <i>"I'm sorry, but your case is assigned to another area. I can transfer you there."</i> <i>"I'm sorry, but I need to transfer your case to a Revenue Officer. It may take up to 90 days before you are contacted. In the meantime, I encourage you to make voluntary payments."</i>	1. Research the status of all modules, including cross-reference accounts. 2. Determine the extent to which you are authorized to work the case. If the case is beyond the scope of your training (e.g., ST 22 or related BMF issues) go to Closing Actions below and transfer to the appropriate extension. 3. If you need to transfer or refer a caller because the case is assigned to another function or it exceeds your authority, take any actions required by the IRM and go to Closing Actions. Reminder: Access ACSWeb to determine if a ST 22 or TDI- ST 03 case, including any cross-reference	○ IAT Compliance Suite ○ Document 6209 ○ Exhibit 5.19.1-2, Command Codes for IRM 5.19.1 ○ IRM 5.19.1.2.6, Case Processing Authority Levels ○ IRM 5.19.1.3, Referrals or Redirect. ○ IRM 5.19.1.4.1, Account Actions on Referral/Redirects. ○ IRM 5.19.1.5.22, Special Compliance Personnel (SCP) Program ○ IRM 5.19.1.5.21, Private Debt Collection

Suggested Questions/Statements	Corresponding Research/Actions	References
	accounts, is assigned to SCP. If ACSWeb is not available, research CC: TXMOD for an unreversed TC 971 AC 470. Note: If the case is assigned to PDC, complete a Full Compliance Check and Cause and Cure as required. Follow IRM procedures to address non-PDC modules. 4. Review AMS history. If extensive history is available, target the last six months.	
<i>"Our records indicate we have not received your tax return for YYYY. I need to ask some questions to determine if you have to file the return."</i> <i>"My research shows that no estimated tax payments were received. Publication 505, will explain how to make these payments. If you have Internet access, you can get this publication at IRS.gov, or I can mail it to you."</i>	1. Complete a Full Compliance Check if not done in the past 90 days. 2. Follow IRM procedures to determine if the taxpayer must file any delinquent returns. Note: If the taxpayer has requested an IA, determine if they are eligible for Express FCC before requesting any returns.	◦ IRM 5.19.1.4.4.1, Full Compliance Check ◦ IRM 5.19.2.6.4.5, IMF-Determining Liability ◦ IRM 5.19.22.5.3.1, BMF Response with No Returns ◦ IRM 5.19.1.4.4.1.1, Express Filing Compliance Check ◦ IRM 5.19.1.4.4.2, Balance Due Taxpayer Education (Cause and Cure) ◦ IAT Compliance Suite

Suggested Questions/Statements	Corresponding Research/Actions	References
<i>"My research shows that you did not have enough tax withheld from your pay to cover your tax liability. Have you corrected your W-4 form?"</i>	3. If the taxpayer requests information about how to prevent future tax delinquencies, determine the cause of any balance due or return delinquency and educate the taxpayer on how they can avoid future non-compliance.	