

IRM PROCEDURAL UPDATE

DATE: 04/21/2025

NUMBER: ts-21-0425-0454

SUBJECT: Incorrect Transfers; Removal of OPI Survey; Artificial Intelligence (AI)

AFFECTED IRM(s)/SUBSECTION(s): 21.1.1

CHANGE(s):

IRM 21.1.1.3(10) - Added procedure for Out-of-Scope tax law questions due to increase in incorrect transfers.

(10) AM does not answer out-of-scope (OOS) tax law questions. Topics listed in the TTG (as well as those listed in Exhibit 21.1.1-1) under extension 3013 and 3014 are OOS tax law topics. **DO NOT TRANSFER THESE CALLS.** Taxpayers must be referred to the self-help options on OOS tax law questions. See Exhibit 21.1.1-2, Out-of-Scope Communications, for further instructions.

IRM 21.1.1.5(7) - Removed offering the Over-the-Phone Interpreter (OPI) Survey per Executive Order.

(6) The OPI Interpreter is there to help you in communication with the LEP taxpayer regardless of the individual's preferred language by removing the language barrier between you the caller.

- Interpreters are trained to speak in the "first person." Conduct the conversation as if you are communicating with an English-speaking taxpayer, in the first person.

Example: Address the interpreter: "I need you to provide me your tax forms." Do **NOT** address the interpreter: "I need you to tell the taxpayer to provide their tax forms."

- Speak in short sentences and ask the non-English speaker to do the same. Over-the-phone interpreting is done consecutively; thus the call is most effective with concise sentences.
- Pause at the end of a complete thought to allow for interpretation.
- Avoid compound questions. Asking a single question at a time will help avoid misunderstandings and set a good rhythm.

- If you sense the LEP customer does not understand, rephrase the question in a different manner.
- Avoid using acronyms.

(7) When transferring an LEP taxpayer, ensure the taxpayer and interpreter disconnect at the end of the call. When the caller disconnects, you will automatically move to "available" status and capture the next call. If the system does not place you in available status and the line is still open, make the following statement: "The call is complete, and you may hang up now." After the statement, press the Release key.

(8) All IRS employees who use the OPI service can provide feedback about the service by completing Form 14162, *OPI Service Feedback*, and submitting it by e-mail to the address on the form.

IRM 21.1.1.5.1 - Removed section per Executive Order.

IRM 21.1.1.8.1(3) - Added guidance to address Artificial Intelligence (AI) calls due to upsurge in call type.

(3) Instances where Artificial Intelligence (AI) is immediately identified are no different than Lucy Phone/Fast Customer calls and should be considered as such.