



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.1.10

APRIL 24, 2025

EFFECTIVE DATE

(04-24-2025)

PURPOSE

- (1) This transmits revised IRM 5.1.10, Field Collecting Procedures, Taxpayer Contacts.

MATERIAL CHANGES

- (1) The following table outlines changes made to IRM 5.1.10:

| IRM Number | IRM Changes |
|-------------|--|
| 5.1.10.1.7 | Added Related Resources |
| 5.1.10.2 | Modified and added bullets to clarify pre-contact requirements. |
| 5.1.10.2(2) | Added new paragraph (2) to identify benefits of making a non-contact observational field visit. Renumbered paragraphs (2) through (8). |
| 5.1.10.2(3) | Added language and references in a note for minimizing safety risks. |
| 5.1.10.2(4) | Added language to clarify third-party contacts should not be initiated in residential locations. |
| 5.1.10.2(8) | Added clarifying language for scheduling an interview with an authorized representative and added reference to the procedures for validating representation. |
| 5.1.10.3 | Renamed Initial Contact Process. Deleted or moved guidance contained in (6), (7), (9), (10). |
| 5.1.10.3(1) | Added language to clarify what the initial contact process involves. |
| 5.1.10.3(2) | Added language to identify the different types of initial contact. |
| 5.1.10.3(3) | Revised to add the required timeframe to attempt initial contact (from IRM 5.1.10.3.1(1)). |
| 5.1.10.3(4) | Revised to add language for scheduling initial contact via an appointment letter. |

| IRM Number | IRM Changes |
|---------------|---|
| 5.1.10.3(5) | Revised to clarify what steps to take to make an initial contact. |
| 5.1.10.3(6) | Added guidance on actions to take based on a response to an appointment letter. |
| 5.1.10.3(7) | Revised to add guidance for when a phone appointment may be scheduled. |
| 5.1.10.3(8) | Revised to add requirement to address Pub 1 during initial contact (moved from 5.1.10.3.2(5)). |
| 5.1.10.3(9) | Revised to add language for providing third party contact notification to a taxpayer. |
| 5.1.10.3(10) | Renumbered from (5) |
| 5.1.10.3(11) | Updated RO verification information for use with taxpayers and law enforcement. |
| 5.1.10.3.1 | Renamed Timely Initial Contact Actions. |
| 5.1.10.3.1(1) | Revised to clarify what action meets an initial contact. |
| 5.1.10.3.1(2) | Added paragraph with table to identify what meets a timely initial contact action (formerly contained in 5.1.10.3.3(7)). Added example for issuing an appointment letter. |
| 5.1.10.3.1(5) | New paragraph to add guidance when it may be appropriate to defer the filing of an NFTL until after the initial investigative interview, added reference to IRM 5.12.2. |
| 5.1.10.3.2 | Renamed Initial Investigative Interview. Deleted or moved guidance contained in (2), (3), and (4). |
| 5.1.10.3.2(2) | Added guidance to identify when the initial investigative interview requirements apply. Deleted prior (2). |

| IRM Number | IRM Changes |
|-----------------|---|
| 5.1.10.3.2(3) | Moved guidance formerly contained in 5.1.10.3(10) and added note for scheduling an appointment at a business taxpayer location. |
| 5.1.10.3.2(4) | Added language to address any unresolved installment agreement or Collection Due Process requests that were submitted prior to assignment. |
| 5.1.10.3.2(6) | Added note to schedule an appointment at a business taxpayer location if unable to resolve the case during the initial investigative interview. |
| 5.1.10.3.2(11) | Renumbered from (12), added language to identify basic asset information to secure when contacting a sole proprietor or partnership. |
| 5.1.10.3.2(12) | Renumbered from (13). Added reference to IRM 5.1.21.13 in a note for guidance on determining the liable taxpayer for employment and excise tax in a disregarded LLC. Consolidated language contained in bullet list under c) and removed bullet list. |
| 5.1.10.4(2) | Added requirement to include expected return to office date on voice mail greeting if away from office for more than two business days. |
| 5.1.10.5 | Added L725-B, L725-D, and L5857 to Contact Letters. |
| 5.1.10.6.1 | Modified exception language and added note for taxpayer initiated contact. |
| 5.1.10.6.2.1(3) | Added clarifying language for approaching a private residence. |
| 5.1.10.6.3 | Clarified language for making contact in gated properties. |
| 5.1.10.6.4 | Deleted (3), renumbered subsequent paragraphs. |

| IRM Number | IRM Changes |
|-------------------|---|
| 5.1.10.7 | Modified language referring to The Taxpayer Bill of Rights. |
| 5.1.10.7.1(1) | Added language and example to verify a taxpayer's intent to secure representation. |
| 5.1.10.7.1(2) | New paragraph to capture language for when not to suspend an interview formerly contained in (1). |
| 5.1.10.7.1(5) | Added guidance on being video recorded during in-person interviews, reference added to IRM 5.1.12.3.6. |
| 5.1.10.7.2(3) | Modified language for validating representation. Clarified language in note for verifying current compliance with a POA. Added an example for verifying compliance. |
| 5.1.10.7.2(4) | Added table to clarify contact procedures when there is an incomplete Form 2848 and add guidance for validating representation. |
| 5.1.10.7.2(5) | Added reference to IRM 5.1.23.4.1.1. |
| 5.1.10.8(2) | Modified language referring to documenting actions that fall within ICS pick list submenu categories. |
| 5.1.10.9(3) | Clarified language for when a Form 9297 should be issued. |
| Exhibit 5.1.10-2 | New Exhibit, Revenue Officer Field Activity Reference Guide |
| 5.1.10 | Editorial Changes made throughout. |

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 5.1.10 dated October 10, 2021, and incorporates Interim Guidance Memorandum SBSE-05-0723-0045, Interim Guidance on Field Collection Safety During Field Contact, dated 07-24-2023, and Interim Guidance Memorandum SBSE-05-0524-0032, Interim Guidance on Federal Tax Deposit (FTD) Alert Procedures, dated 05-07-2024.

AUDIENCE

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5.1.10

Taxpayer Contacts

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5.1.10.1
(11-20-2017)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides general guidance to Field Collection employees related to all aspects of taxpayer contact, including actions required prior to, during and following such contact. It defines and establishes initial contact criteria and includes relevant references to fair tax collection practices and taxpayer rights.
- (2) **Audience:** Revenue officers in Field Collection are the primary users of this IRM.
- (3) **Policy Owner:** Director, Collection Policy, SB/SE is the policy owner of this IRM.
- (4) **Program Owner:** SBSE, Collection Policy, Offer in Compromise (OIC) is the program owner of this IRM.
- (5) **Primary Stakeholders:** Field Collection revenue officers and group managers are the primary stakeholders for this IRM.
- (6) **Program Goals:** This guidance contains procedures for effective taxpayer contact for Field Collection employees. Following these procedures ensures the protection of taxpayer rights, emphasizes employee safety and protection, and leads to timely and effective case resolution.

5.1.10.1.1
(11-20-2017)
Background

- (1) This section provides procedural guidance to be followed by Field revenue officers when contacting taxpayers during civil law enforcement investigations to collect delinquent tax and secure delinquent returns. Revenue officers must contact taxpayers and/or their representatives during investigations. The guidelines in this section provide the procedures to be followed before, during, and after these contacts. They provide the basis for effective contact that protects taxpayer rights and the safety and security of taxpayers and revenue officers during contacts.

5.1.10.1.2
(04-24-2025)
Authority

- (1) The following authorities provide the basis for these guidelines:
 - IRC 6103
 - IRC 6304
 - IRC 7602(c)
 - Policy Statement 1–1, Mission of the IRS
 - Privacy Act of 1974 (5 U.S.C. 552a)
 - Freedom of Information Act (5 U.S.C. 552)
 - IRC 7803(a)(3)

5.1.10.1.3
(04-24-2025)
Roles and Responsibilities

- (1) Director, Collection has executive oversight for all Collection programs.
- (2) Director, Headquarters Collection has executive oversight for all Headquarters Collection programs.
- (3) Director, Collection Policy is responsible for the policies and procedures in this IRM.
- (4) Director, Field Collection, has executive oversight for all Field Collection programs.

- (5) Field Collection area directors, field compliance managers and group managers are responsible for ensuring compliance by field personnel with these procedures.
- (6) Revenue officers are responsible for reading and implementing the procedures listed in this IRM.

5.1.10.1.4 (04-24-2025)

Program Management and Review

- (1) **Program Reviews:** Operational reviews are conducted by the Collection area directors and field compliance managers (FCM) annually to evaluate program delivery and conformance to administrative and program requirements. Group managers participate in one or more Embedded Quality (EQ) consistency reviews each year to assist in rating EQ attributes. Group managers perform annual and periodic case and performance reviews as described in IRM 1.4.50, Resource Guide for Managers, Collection Group Manager, Field Compliance Manager, and Area Director Operational Aid. Collection Policy performs periodic program reviews to identify trends and opportunities for improvement.
- (2) **Program Reports:** Collection managers utilize reports generated from the Integrated Collection System (ICS) and the ENTITY Case Management System to monitor and track inventory assignments and timely and appropriate case actions. Reports from the Embedded Quality Review system provide review information for managerial use in guiding revenue officers to promote timeliness, effectiveness, and accuracy of case actions.
- (3) **Program Effectiveness:** National quality reviews and consistency reviews are routinely conducted to measure program consistency, effectiveness in case actions, and compliance with policy and procedures. Trends reported in these reviews are used to promote and improve program effectiveness. Trends, recommendations and corrective actions issued during the course of program and operational reviews are used to identify opportunities for improvement and achieve program goals.

5.1.10.1.5 (11-20-2017)

Program Controls

- (1) Collection managers verify program and procedural compliance by conducting case consultations, case reviews, performance reviews, and security reviews. Prescribed internal controls are detailed in IRM 1.4.50, Resource Guide for Managers, Collection Group Manager, Field Compliance Manager and Area Director Operational Aid, which communicates responsibility to Collection managers for promoting quality case work and required internal controls. The ICS, ENTITY Case Management, Embedded Quality Review, and National Quality Review Systems provide the case access, data, and reports used by managers to monitor internal controls.

5.1.10.1.6 (10-12-2021)

Terms/Definitions/ Acronyms

- (1) The following acronyms and terms are used in this chapter:

Acronyms

| Acronym | Definition |
|----------------|-------------------------------|
| Bal Due | Balance Due |
| BMF | Business Master File |
| CIP | Compliance Initiative Project |
| FOIA | Freedom of Information Act |

| Acronym | Definition |
|---------|----------------------------------|
| FTD | Federal Tax Deposit |
| IA | Installment Agreement |
| ICS | Integrated Collection System |
| IDRS | Integrated Data Retrieval System |
| IMF | Individual Master File |
| LLC | Limited Liability Company |
| NFTL | Notice of Federal Tax Lien |
| POA | Power of Attorney |
| TAS | Taxpayer Advocate Service |
| TFRP | Trust Fund Recovery Penalty |

5.1.10.1.7
(04-24-2025)

Related Resources

(1) IRM resources include:

- IRM 5.1, Field Collecting Procedures
- IRM 5.7, Trust Fund Compliance
- IRM 5.8, Offer in Compromise
- IRM 5.11, Notice of Levy
- IRM 5.12, Federal Tax Liens
- IRM 5.14, Installment Agreements
- IRM 10.5, Privacy and Information Protection
- IRM 11.3, Disclosure of Official Information
- IRM 25.5, Summons
- IRM 25.27, Third Party Contacts

(2) Web resources include:

- Collection Knowledge Management, *Virtual Library - Home*
- *Understanding your letter 725-B | Internal Revenue Service*
- *Taxpayer Bill of Rights | Internal Revenue Service*

5.1.10.2
(04-24-2025)

Pre-Contact

(1) Upon receipt of a new case, conduct an initial analysis by:

- Reviewing IDRS, the Integrated Collection System (ICS), and Account Management Services (AMS) as appropriate. Identify and document any account conditions that need to be addressed such as any unresolved requests for an installment agreement, Collection Due Process, or unresolved claims for refund or other adjustments.
- Reviewing the prior case history including any current and archive ICS history and the AMS history. Note actions already taken on cases by previously assigned revenue officers or the Automated Collection System (ACS) call sites.
- Creating ICS modules for balance due periods in notice status and inputting a STAUP via IDRS, as appropriate. Only create ICS modules for delinquent returns if you know a return should be filed. This filing requirement may not be apparent until after initial contact.

- Reviewing Notice of Federal Tax Lien (NFTL) filings to identify any need to make a filing determination for periods where there is no NFTL (see IRM 5.12.2.3), identify whether the NFTL is filed in the proper location (see IRM 5.12.7.10), and identify any need to refile an NFTL when appropriate (see IRM 5.12.8).
 - Reviewing compliance to identify whether the taxpayer is in current filing and estimated or federal tax deposit compliance.
 - Reviewing IRPTRO information for possible income sources and assets.
 - Determining if a TC 914 (Active Criminal Investigation) is present on any module. In some active cases, Criminal Investigation (CI) may request that no contact be made with the taxpayer or the taxpayer's representative. Also, a closed CI case (TC 912) or an open probation case indicator (non-field other investigation 182) may have an associated criminal restitution-based assessment requiring special handling. (See IRM 5.1.5, Balancing Civil and Criminal Cases, for procedures on handling cases with CI investigations and restitution-based assessments.)
 - Determining if the case requires special handling. See IRM 5.1.12, Cases Requiring Special Handling.
 - Deciding what issues to address during the initial investigative interview with the taxpayer. Revenue officers may refer to Form 10365, Investigation History - Initial Contact, to assist in preparing for the initial investigative interview.
 - Developing a plan to schedule the initial investigative interview within the timely initial contact action time frame, see IRM 5.1.10.3 (3) and IRM 5.1.10.3.1, Timely Initial Contact Actions.
- (2) During their initial analysis revenue officers may consider whether it is appropriate to make a non-contact, observational field visit to confirm the existence of an asset or identify any potential safety risks with meeting the taxpayer. A non-contact observational field visit may be made before or after actual taxpayer contact. An observational field visit may allow for a revenue officer to:
- Identify potential safety risks in meeting with a taxpayer at their location, see IRM 5.1.10.6.2, No Trespassing signs, and IRM 5.1.10.6.2.1, Private Residences.
 - Identify potential assets such as vehicles, business equipment, or other personal assets.
 - Get an impression about the condition of a taxpayer's real property or other assets.
 - Identify whether a taxpayer's location has been vacated or confirm whether a business is still operating.
 - Identify potential contact sources or whether the taxpayer may be dissipating assets through signs that may be posted at a taxpayer's location.
- (3) Field employees face an inherent level of risk because of the nature of their work. There are important steps you can take when scheduling an appointment for an initial investigative interview, scheduling a meeting at the taxpayer's location, or planning a non-contact observational field visit to minimize the risk. Before conducting any field activity:
- Be alert for the potentially dangerous taxpayer (PDT) or caution upon contact (CAU) codes. See IRM 5.1.3.3.2, Guidelines for PDT/CAU Coded Cases.

- Consider researching Accurint or the Internet (see IRM 5.1.18.3, Performing Research on the Internet/Intranet) for any information that may raise a safety concern.
- Consider advising local law enforcement where you will be conducting official business. Do not name taxpayers.
- Let your manager know and consider letting office staff know when you will be meeting with taxpayers in the field or in the office. Include the taxpayer name and location of meeting when informing your manager or office staff of upcoming appointments.
- Remember to use your official IRS ID Media when identifying yourself. Field employee credential covers can be used to provide a more professional appearance. Do not let anyone copy your credentials. See IRM 10.2.5, Identification Media.
- Carry Document 13345, IRS Field Employee Verification Phone Numbers, to appointments or when conducting other field activity. Provide the information on Document 13345 to taxpayers, representatives, or law enforcement who wish to verify the validity of your IRS credentials.
- Consider pairing with a manager or co-worker if you have concerns about your safety in the field.
- If there is a PDT/CAU indicator or other information indicating a risk to safety, consider an armed escort (see IRM 5.1.3.5, Armed Escort to Contact a Taxpayer) or have the taxpayer meet you in the office.

Note: IRM 5.1.3.2.3, Safety Do's and Don'ts, IRM 5.1.3.2.3.1, Safety Issues in the Workplace, and IRM 5.1.3.2.3.2, Safety Issues in the Field and Office, contain additional guidance to consider when planning to make contact with a taxpayer.

- (4) The Taxpayer First Act amended IRC 7602(c)(1) and is effective for notices of third-party contacts and contacts of third parties made after August 15, 2019. Pub 1, Your Rights as a Taxpayer, and versions of the ICS-generated Letter 3164, Third Party Contact Letter, that predated the July 2019 revisions no longer satisfy the advance notice requirements of IRC 7602(c). A notice specifying that the IRS intends to contact third parties and specifying a time period (not to exceed one year) within which the contact(s) will be made generally must be issued at least 45 days before contact with a third party. Revenue officers should not initiate any third-party contacts unless advance notification has been provided and 45 days have passed. Third party contacts may be made in commercial locations only. A third party contact should not be initiated in a residential location unless it is necessary to serve a summons or take another type of exception action. See Exhibit 5.1.10-2, Revenue Officer Field Activity Reference Guide, for the types of contacts that may be made in residential locations.

Note: See IRM 25.27.1, Third Party Contact Program, for general IRC 7602(c) procedures to follow when contacting anyone other than the taxpayer regarding the determination or collection of the taxpayer's tax liability, and IRM 5.1.1.12, Third Party Contacts, for Collection-specific procedures related to third-party contacts.

- (5) For a single member limited liability company (LLC) with employment tax liabilities that accrued prior to January 1, 2009, attempt to determine whether the LLC or its owner is the liable taxpayer. See IRM 5.1.21.12.2, Employer Identification Number Requirements for an LLC, and IRM 5.1.21.12.3, EIN

Requirements for the Owner of a Disregarded Entity, for guidance on how to make this determination. Update LLC addresses on ICS as appropriate.

- (6) If you identify officers or potentially responsible persons during initial analysis of trust fund accounts, be alert for prior unpaid TFRP or other employment tax delinquencies.
- (7) If the liability includes unpaid trust fund taxes, calculate the trust fund portion of the liability. The Automated Trust Fund Recovery (ATFR) program may be used for this purpose. Print calculation page 4 for presentation during initial contact.
- (8) During the pre-contact analysis a revenue officer must determine whether the taxpayer has an authorized representative and plan to make contact with the representative when scheduling the initial investigative interview. If a taxpayer has a valid representative for some, but not all open tax periods, contact may be made with the taxpayer to validate representation prior to beginning the investigation (see IRM 5.1.10.7.2 (3)). The contact may be made by telephone or by issuing a Letter 725-B to schedule a telephone appointment. A taxpayer contact made to secure an updated Form 2848 or Form 8821 is not an investigative contact. The initial investigative interview requirements contained in IRM 5.1.10.3.2 will **not** apply to this type of contact. See IRM 5.1.10.7.2 (4) for additional information on validating representation.

Note: Form 8821 does not authorize individuals to represent taxpayers, only to inspect or receive confidential information.

- (9) The unique factors of each case will determine the amount of research needed prior to initial contact and the depth of the financial investigation required for locating and verifying asset information. Refer to IRM 5.1.11, Delinquent Return Investigations, for detailed pre-contact and contact guidelines for delinquent return investigations.

5.1.10.3 (04-24-2025)

Initial Contact Process

- (1) The initial contact process involves the following:
 - a. Taking an action to attempt a timely initial contact with a taxpayer or representative.
 - b. Conducting an appropriate interview based on when actual initial contact is made.

Note: During initial contact the revenue officer may be required to conduct the initial investigative interview (see IRM 5.1.10.3.2), conduct an interview to validate representation (see IRM 5.1.10.7.2 (3)), request certain limited information when confirming or rescheduling an appointment scheduled via Letter 725-B or Letter 725-D (see IRM 5.1.10.3 (6)), or request certain limited information when scheduling an initial investigative interview at a BMF taxpayer's location during a phone contact (see IRM 5.1.10.3 (5)).

- (2) The types of initial contact include:
 - Investigative contact resulting from a revenue officer initiated phone call to a representative or a taxpayer with a prior revenue officer assignment history.

- Investigative contact resulting from a taxpayer or representative responding **on** an appointment date scheduled via Letter 725-B or Letter 725-D.
 - Contact made with taxpayer to validate representation resulting from a revenue officer initiated phone call or a taxpayer response to Letter 725-B.
 - Contact with a taxpayer or representative **prior to** an appointment date scheduled via Letter 725-B or Letter 725-D to confirm or reschedule an appointment.
 - Contact made with a BMF taxpayer resulting from a revenue officer initiated phone call made to schedule the initial investigative interview at the taxpayer's location.
 - Investigative contact resulting from a taxpayer or representative initiated contact prior to a revenue officer taking any action to attempt initial contact.
- (3) Initial contact may be attempted via phone or by issuing an appointment letter to schedule an in-person or telephonic meeting. The initial contact must be attempted by phone or by appointment scheduled within 55 calendar days from the date the case is assigned on ICS (see IRM 5.1.10.3.1 (2)) except for the following types of cases:
- For FTD Alerts, within 25 calendar days from the date of assignment.
 - For CIP Leads, within 70 calendar days from the date of assignment.

Note: ICS begins the calculation for the initial contact due date on the first workday after assignment. If the assignment is on a Saturday (IDRS initial case assignments), the calculation begins on Monday, or Tuesday if Monday is a holiday. If the initial contact due date falls on a non-workday, ICS sets the initial contact due date to the next workday.

- (4) When scheduling the initial contact with a taxpayer issue Letter 725-B, Meeting with Taxpayer - Confirmation. If a taxpayer has a valid representative, a revenue officer may attempt contact by phone or issue Letter 725-D, Meeting with Representative - Confirmation, to schedule an initial investigative interview with the representative. List the IRS office address in the location field of Letter 725-B or Letter 725-D when scheduling the initial contact, or list the phone number when the initial contact is scheduled as a telephonic appointment (list the taxpayer or representative's address in the location field of Letter 725-B or Letter 725-D if contact is made and you are rescheduling the initial investigative interview at the taxpayer or representative location, see IRM 5.1.10.3 (6)). Include the following when sending a L725-B to a taxpayer or L725-D to a representative:

| When issuing a: | And the purpose of the appointment is to: | Then include: |
|----------------------------------|---|---|
| Letter 725-B to a taxpayer | Conduct the initial investigative interview | <ul style="list-style-type: none"> • Pub 1, Your Rights as a Taxpayer. • Pub 594, The IRS Collection Process. • Pub 1660, Collection Appeal Rights. • Form 9297, Information and Document Request - Collection. |
| Letter 725-B to a taxpayer | To validate representation (see IRM 5.1.10.7.2 (3)) | <ul style="list-style-type: none"> • Letter 5427, Incomplete Power of Attorney. • Pub 1, Your Rights as a Taxpayer. • Pub 594, The IRS Collection Process. • Pub 1660, Collection Appeal Rights. <p>Note: When scheduling an appointment to validate representation with a taxpayer do not include Form 9297 with L725-B.</p> |
| Letter 725-D to a representative | Conduct the initial investigative interview | <ul style="list-style-type: none"> • Form 9297, Information and Document Request - Collection. |

Note: For additional information on initial contact in Abusive Tax Avoidance Transaction (ATAT) cases, see IRM 5.20.12.2, Initial Contact.

Note: Issuing an appointment letter itself is **not** a timely initial contact action, see IRM 5.1.10.3.1 (2) for the requirements to meet a timely initial contact action.

Note: When working an FTD Alert, issue Letter 5857, FTD Alert Telephone Contact to schedule the initial contact as a telephonic appointment. See IRM 5.7.1.6.

Note: All Tax Examiner casework will be done in the office using the telephone, mail and online services. The first method of contact will be a telephone call. If contact is not made through a telephone call, follow procedures in IRM 5.1.10.5, Contact Letters, for use of pre-printed letters to correspond with the taxpayer.

- (5) Initial contact must be scheduled either as an appointment at an IRS office or by phone. Do not schedule the initial contact at a taxpayer or representative's location. Any meetings at a taxpayer or representative's location after initial contact must be scheduled **and** confirmed in advance unless an exception applies. Take the following actions to attempt initial contact:

| To make initial contact with a: | Then take the following action: |
|--|--|
| IMF taxpayer with no prior revenue officer assignment history to schedule the initial investigative interview | <ul style="list-style-type: none">• Issue a L725-B to schedule an office appointment, or• schedule a telephonic appointment if any of the conditions in IRM 5.1.10.3 (7) apply. |

| To make initial contact with a: | Then take the following action: |
|---|---|
| <p>BMF taxpayer with no prior revenue officer assignment history to schedule the initial investigative interview</p> | <ul style="list-style-type: none"> • Issue a L725-B (or Letter 5857 if working an FTD Alert) to schedule a telephonic appointment, or • make one attempt to contact the taxpayer by phone if a readily available phone number is found during the pre-contact analysis. If phone contact is made and no safety concerns are identified schedule the initial investigative interview at the taxpayer's location. Issue L725-B to confirm the appointment and Form 9297 to identify what information should be made available during the interview. When scheduling the initial investigative interview by phone the minimum contact requirements contained in IRM 5.1.10.3 (6) must be met. The initial investigative interview requirements contained in IRM 5.1.10.3.2 will apply during the scheduled appointment at the taxpayer's location. <p>Note: If the attempt to make phone contact is unsuccessful, immediately issue a L725-B or Letter 5857 to schedule a telephonic appointment.</p> <p>Note: If a BMF taxpayer responds to a telephonic appointment scheduled via L725-B or Letter 5857 and the case is not resolved during the initial phone contact, an appointment must be scheduled at the BMF taxpayer's location unless there is an identified safety concern.</p> |

| To make initial contact with a: | Then take the following action: |
|---|---|
| IMF or BMF taxpayer with a prior revenue officer assignment history to conduct the initial investigative interview | <ul style="list-style-type: none"> One attempt to contact the taxpayer by phone may be made to conduct the interview. If unable to make phone contact, immediately issue a L725-B to schedule a telephonic or office appointment. <p>Note: An appointment must be scheduled at a BMF taxpayer's location after the initial phone contact if the case is not resolved and that contact did not raise a safety concern.</p> |
| IMF or BMF taxpayer with no prior revenue officer assignment history to validate representation (see IRM 5.1.10.7.2 (3)) | <ul style="list-style-type: none"> Issue a L725-B to schedule a telephonic appointment, include Letter 5427, Incomplete Power of Attorney, with the L725-B. |
| IMF or BMF taxpayer with a prior revenue officer assignment history to validate representation (IRM 5.1.10.7.2 (3)) | <ul style="list-style-type: none"> One attempt to contact the taxpayer by phone may be made. If unable to make phone contact, immediately issue a L725-B to schedule a telephonic appointment. |
| Representative | <ul style="list-style-type: none"> Attempt phone contact, or issue L725-D to schedule a phone or office appointment. |

Exception: An unannounced field visit may be made to serve a summons, subpoena, conduct a seizure/complete seizure related requirements, or take a similar enforcement action. If a revenue officer identifies any other situation for which they determine an unannounced field visit is necessary to protect the interest of the government they should consult with their manager and seek area director approval to make an unscheduled contact. When making an unannounced field visit the revenue officer should consider pairing with their manager or another revenue officer. See Exhibit 5.1.10-2, Revenue Officer Field Activity Reference Guide, for a list of actions that require or do not require an appointment.

Note: If the taxpayer has a representative with a valid power of attorney, then contact must be made with the representative either by telephone or scheduled appointment via a Letter 725-D. If all open periods are not reflected on Form 2848, a Letter 725-B may be sent to the taxpayer to schedule a phone contact to validate representation. If the ICS case history

identifies the taxpayer was previously assigned to a revenue officer one attempt to validate representation by phone may be made. When validating representation do not conduct the initial investigative interview or ask any questions about the taxpayer's ability to pay unless the taxpayer withdraws representation. See IRM 5.1.10.7.2 (4) for processes to follow when validating representation.

- (6) Letter 725-B and Letter 725-D requests the taxpayer or representative to confirm a scheduled appointment by calling the revenue officer within 10 days from the date of the appointment letter. If a taxpayer or representative calls prior to a scheduled appointment to **confirm or reschedule** the meeting, the requirements contained in IRM 5.1.10.3.2 for conducting the initial investigative interview **do not** apply. Take the following actions when a taxpayer or representative responds to Letter 725-B or Letter 725-D issued to schedule the initial investigative interview:

| If | Then |
|---|---|
| IMF or BMF taxpayer calls prior to the scheduled appointment to confirm an initial investigative interview | <p>At a minimum:</p> <ul style="list-style-type: none"> • Verify the taxpayer received Pub 1 and answer any questions, • confirm the taxpayer's address and contact information, and • attempt to secure one or more levy sources. <p>Note: While confirming the appointment you may also verify whether the taxpayer can resolve the delinquency immediately, if so then an appointment may not be required.</p> |
| BMF taxpayer calls prior to the scheduled appointment to re-schedule an initial investigative interview | <p>Complete all actions required for when a taxpayer is calling to confirm the interview and:</p> <ul style="list-style-type: none"> • If no safety concerns are identified reschedule the interview at the taxpayer's location. • If a safety concern is identified reschedule the interview as a telephonic meeting. |

| If | Then |
|--|---|
| IMF taxpayer calls prior to the scheduled appointment to re-schedule an initial investigative interview | Complete all actions required for when a taxpayer is calling to confirm the interview and: <ul style="list-style-type: none">• If no safety concerns are identified the initial investigative interview may be rescheduled at the taxpayer's residence.• If a safety concern is identified reschedule the interview as a telephonic meeting. |
| Representative calls prior to the scheduled appointment to confirm the interview | At a minimum: <ul style="list-style-type: none">• Verify the taxpayer received Pub 1 and answer any questions,• confirm the representative contact information, the taxpayer's current address and contact information, and• attempt to secure one or more levy sources. Note: While confirming the appointment you may also verify whether the taxpayer can resolve the delinquency immediately, if so then an appointment may not be required. |

| If | Then |
|---|--|
| Representative calls prior to the scheduled appointment to re-schedule the interview | <p>Complete all actions required for when a representative is calling to confirm the interview and:</p> <ul style="list-style-type: none"> • For a BMF taxpayer where no safety concerns were identified reschedule the interview at the taxpayer's location or at the representative's office. • For a IMF taxpayer where no safety concerns are identified the initial investigative interview may be rescheduled at the representative's office or taxpayer's location. • If a safety concern is identified reschedule the interview as a telephonic appointment. |
| IMF/BMF taxpayer or representative calls on the scheduled appointment date | Conduct the full initial investigative interview, see IRM 5.1.10.3.2. |

Note: When rescheduling the initial investigative interview attempt to set a meeting date within the timeframe listed in IRM 5.1.10.3 (3). If unable to reschedule within that timeframe the new appointment date should not exceed 15 calendar days from the original appointment unless special circumstances warrant a delay. If unable to reschedule the initial investigative interview within 15 days from the original appointment and an NFTL determination is needed for any open module advise the taxpayer that an NFTL may be filed and make the determination (see IRM 5.12.2, Federal Tax Liens, Notice of Lien Determinations).

Note: Do not reschedule an appointment when validating representation. If a taxpayer responds to a L725-B issued to validate representation prior to or on the appointment date the revenue officer must verify the taxpayer received Pub 1, answer any questions, and follow the procedures listed in IRM 5.1.10.7.2 (4) to validate representation.

Note: A new Letter 725-B or Letter 725-D may be issued but is not required when rescheduling the initial investigative interview at the taxpayer's location. The revenue officer must clearly document ICS about the new meeting location and their determination that no safety issues were identified in their contact with the taxpayer or representative.

(7) Telephonic interviews may be warranted in lieu of an office appointment for IMF cases or required field appointment for BMF cases in situations that include but are not limited to:

- A taxpayer's extreme distance from the office.

- A taxpayer's disability.
- A taxpayer's lack of transportation.
- Limited office space.
- To alleviate a safety concern identified during the pre-contact analysis or during the initial phone contact with a BMF taxpayer.

(8) During the initial contact a revenue officer must:

- Verify the taxpayer received Pub 1, Your Rights As A Taxpayer.
- Provide the taxpayer with a copy of Pub 1 if they have not already received one.
- Answer any questions the taxpayer may have about their rights.
- Explain the collection process to the taxpayer and their rights under that process.

Note: Revenue officers must use the ICS Pick List submenu "Taxpayer Rights Publications" under "Taxpayer Contact" to document that during the initial contact they verified the taxpayer received Pub 1 or they provided the taxpayer with a copy and answered any questions the taxpayer had. This documentation is necessary only once in a continuing case investigation.

Note: If during the initial or any subsequent contact the taxpayer or representative requests the case be reviewed by a supervisor the revenue officer will provide the name, address, and phone number of their immediate supervisor.

(9) During the initial investigative interview the revenue officer should determine if a third-party contact is necessary. If third-party contact is necessary, see IRM 25.27.1.3, Notification Requirements. In special circumstances a revenue officer may issue the third-party contact notice (Letter 3164) required by IRC 7602(c)(1) at the same time Letter 725-B or Letter 725-D is issued to schedule the initial investigative interview when the revenue officer concludes that the third-party contact will be the only means to obtain necessary information. Such special circumstances, for example, would include prior experience with the same taxpayer who has demonstrated a pattern of uncooperative or unresponsive behavior that delays the collection of the tax due where third-party contacts were needed to obtain or verify necessary information. The revenue officer should consult with management prior to sending both letters simultaneously and document their manager's agreement in the ICS case history (establishing why they intend to contact third parties).

(10) If the taxpayer resides in a foreign country or in one of the U.S. Possessions or Territories, you may have limited ability to make contact. In such cases make initial contact via registered mail whenever U.S. Postal regulations permit such use. See IRM 5.1.9.3.1(3), Notice of Collection Due Process (CDP) Hearing Rights, for details concerning situations where U.S. Postal Service is not available. **The following only applies to taxpayers reachable during normal business hours during the revenue officer's tour of duty.** If you have located any phone numbers for the taxpayer during your pre-contact research and analysis **and** verified advance third-party notification requirements have been met, you must make a reasonable effort to contact the taxpayer by telephone before sending a registered letter to meet the initial contact requirements. A reasonable effort will include two attempts within the initial contact time frame.

- (11) The public's trust in the IRS has been affected by various external factors, such as the rise of IRS impersonation scams. Impersonation scams take many forms, such as phone calls, letters, and emails, in which IRS impersonators may threaten or intimidate taxpayers. Field employees working directly with taxpayers may face additional scrutiny or safety concerns due to taxpayer suspicion that they are not legitimate IRS employees. Skeptical taxpayers may contact local police despite being presented IRS-issued identification. When performing field activities revenue officers must carry their authorized pocket commission and HSPD-12 identification to verify their identity. In some cases, taxpayers or responding police officers may not be satisfied with the official identification and may ask to contact the IRS for verification. If you are asked by taxpayers or local law enforcement to provide a contact for verification of identity, advise them to please call the IRS Situational Awareness Management Center (SAMC) at the number listed on Document 13345. To promote public trust, never misrepresent yourself or your reason for contact with the public. Identify yourself as an employee of the IRS when interacting with taxpayers and third parties.

5.1.10.3.1
(04-24-2025)
**Timely Initial Contact
Actions**

- (1) An initial contact action is:
- Actual contact made with a taxpayer or representative resulting from a phone call or a response to an appointment letter.
 - A taxpayer or representative initiated contact prior to a revenue officer taking any action to attempt contact.
 - Recording a taxpayer or representative's failure to respond to an appointment letter in ICS and what follow-up action will be taken.
 - Two attempts are made to contact a representative by phone within the timeframe listed in IRM 5.1.10.3 (3).
- (2) When issuing a Letter 725-B or Letter 725-D, the appointment should be scheduled within the timeframe contained in IRM 5.1.10.3 (3). The Letter 725-B or Letter 725-D mailing date must provide for enough time to allow the taxpayer or representative to receive the letter and confirm the scheduled appointment. The following will meet a timely initial contact action if completed within the timeframe listed in IRM 5.1.10.3 (3):

| If | Then the following is a timely initial contact action |
|--|---|
| The taxpayer has no representative on record | <ul style="list-style-type: none"> • Taxpayer contact prior to or on a scheduled appointment date, or • if there is no response to L725-B, document ICS about the taxpayer's failure to respond and what the next planned follow-up action will be, or • phone contact resulting from a call placed to a taxpayer with a prior revenue officer assignment history, or • phone contact with a BMF taxpayer made to schedule the initial investigative interview at the taxpayer's location and the scheduled appointment falls within the timeframe listed in IRM 5.1.10.3 (3). |
| Taxpayer has a representative | <ul style="list-style-type: none"> • Telephone contact with the representative, or • representative contact prior to or on an appointment date scheduled via Letter 725-D, or • a second phone call attempt within the timely initial contact timeframe if the representative does not respond to a voice-mail left during a first attempted phone call, or • if there is no response to a L725-D, document ICS about the representative's failure to respond and what the next planned follow-up action will be. |

| If | Then the following is a timely initial contact action |
|--|--|
| Taxpayer has a representative but not all periods are reflected on Form 2848 and contact attempted with taxpayer to validate representation (IRM 5.1.10.7.2 (3)) | <ul style="list-style-type: none"> • Contact with the taxpayer prior to or on a scheduled telephonic appointment date, or • if the taxpayer fails to respond to a L725-B, document ICS about the taxpayer's failure to respond and what the next planned follow-up action will be, or • phone contact resulting from a call placed to a taxpayer with a prior revenue officer assignment history. |
| Other | The taxpayer or representative contacts the revenue officer prior to any initial contact attempt. |

Example: On March 11, 2024, you receive a new case assignment. The initial contact due date is Monday, May 6, 2024 (55 days from the date the case is assigned). When scheduling the initial investigative interview you plan on a 7 day mailing time. To allow for the taxpayer to confirm an appointment scheduled for May 6, 2024, you plan on issuing L725-B by April 16, 2024, with the expectation the taxpayer will receive the letter by April 23, 2024. This will allow the taxpayer to confirm the appointment by Friday, May 3, 2024 (10 days from the expected received date of April 23, 2024).

Note: The above actions will be considered reasonable efforts to make a timely initial contact. If actual contact is not made through these efforts take locator, enforcement, and/or other actions as appropriate to resolve the case. All contacts and contact attempts must be documented in the ICS history, including efforts to verify the taxpayer's address.

Note: In those situations where there is no response to Letter 725-B or Letter 725-D, the next planned follow up action should be taken within 15 days from the attempted contact, see IRM 5.1.10.9, Timely Follow-ups.

(3) The initial contact time frames in IRM 5.1.10.3 (3) were established as guidance for revenue officers throughout the IRS. Document the ICS history with the reason for any delay.

Note: The initial contact time frames in IRM 5.1.10.3 (3) are the **maximum** time frames to attempt an initial contact. However, try to make or schedule the initial contact with a taxpayer or representative as soon as possible after case receipt.

- (4) ICS Notifications of when the initial contact due date expires are issued two weeks prior to and on the day of expiration if no action is taken. To ensure that ICS registers the timely initial contact action, document ICS by using the **Taxpayer Contact** pick list with the appropriate Contact Type (see IRM 5.1.10.8 (2) regarding mandatory use of the ICS pick list) to document the initial contact action.
- (5) IRM 5.12.2, Notice of Lien Determinations, contains the requirements for making an NFTL determination. Prior to filing an NFTL, revenue officers are required to make reasonable efforts to advise the taxpayer an NFTL may be filed and notify them of their appeal rights (see IRM 5.12.2.2). If an NFTL determination is necessary, IRM 5.12.2.3.2 requires the determination be made within 10 days of a timely actual or attempted contact or the date initial contact was due, whichever is earlier (30 days for taxpayers residing outside the U.S.). It may not be appropriate to advise the taxpayer an NFTL may be filed during an initial contact that does not involve conducting the initial investigative interview. In the following initial contacts the revenue officer should consider deferring the filing of the NFTL by 10 calendar days after the date the initial investigative interview is scheduled (or 30 days for taxpayers residing outside the U.S.):

| If initial contact is | Then consider deferring the NFTL filing if |
|--|---|
| Actual contact prior to a scheduled initial investigative interview to confirm the appointment | The initial investigative interview appointment is scheduled within the timeframe listed in IRM 5.1.10.3 (3). |
| Actual contact prior to a scheduled initial investigative interview to reschedule the meeting | The initial investigative interview is rescheduled to a date: <ul style="list-style-type: none">• within the timely initial contact timeframe listed in IRM 5.1.10.3 (3), or• within 15 days from an original appointment date that was scheduled within the timely initial contact timeframe. |

| If initial contact is | Then consider deferring the NFTL filing if |
|--|---|
| Actual contact with a taxpayer prior to or on an appointment date scheduled to validate representation | <p>The taxpayer withdraws representation and</p> <ul style="list-style-type: none"> the initial investigative interview is scheduled within the timeframe in IRM 5.1.10.3 (3), or the initial investigative interview is scheduled within 15 days from the validation appointment date. <p>Note: If the taxpayer makes a request to discuss the liabilities after withdrawing representation during the validation contact, then advise the taxpayer an NFTL may be filed and do not defer the NFTL filing.</p> |

Note: If the initial contact does not involve the initial investigative interview **do not** extend the NFTL determination date, see IRM 5.12.2.3.3 for when it is appropriate to extend the NFTL determination date.

5.1.10.3.2
(04-24-2025)
Initial Investigative Interview

- (1) An effective initial investigative interview is the cornerstone to a timely and appropriate case resolution. To be efficient in your case approach and resolution strategy, create and follow a clear plan of action, and schedule simultaneous case actions where appropriate.
- (2) Conduct the initial investigative interview during the following types of contacts:
 - Initial contact is made with a representative via telephone.
 - Initial contact is made with a taxpayer **on** the appointment date scheduled via Letter 725-B to conduct the initial investigative interview.
 - Initial contact is made with a representative **on** the appointment date scheduled via Letter 725-D.
 - Initial contact is made via telephone call to a non-represented taxpayer who has a prior revenue officer assignment history.
 - Contact is made with a taxpayer on the follow-up appointment date scheduled after a taxpayer withdrew representation during a validation contact (see IRM 5.1.10.7.2 (4)).
 - Contact is made with a BMF taxpayer on the appointment date scheduled telephonically to conduct the initial investigative interview at the taxpayer's location.
 - A taxpayer or representative initiated contact prior to any action taken by a revenue officer to attempt initial contact.
 - First contact made with a taxpayer or representative at any point during the investigation if there was no response to the timely initial contact action.

Note: The initial investigative interview requirements do not apply when a taxpayer or representative calls prior to the appointment date scheduled on Letter 725-B or Letter 725-D to confirm or reschedule a meeting, when a taxpayer contact is made to validate representation when all periods are not reflected on Form 2848, or when a phone contact is made with a BMF taxpayer to schedule the initial investigative interview. If a taxpayer withdraws their representation during a contact made to validate representation you may attempt to conduct the initial investigative interview, but are not required to do so until the follow-up appointment scheduled after the taxpayer withdraws representation (see IRM 5.1.10.7.2 (4)).

- (3) Revenue officers will attempt to secure, review, and discuss financial statements during the initial investigative interview. If you are unable to secure a financial statement during the initial investigative interview, attempt to secure as much preliminary information as possible, e.g., verify receipt of Pub 1, returns due, number of employees, payroll, asset and income information, levy sources, etc. Revenue officers must use the appropriate ICS Taxpayer Contact pick list submenu to document their attempt to secure financial information during the initial investigative interview and in subsequent contacts with the taxpayer, see IRM 5.1.10.8 (2). If no safety concerns are identified during the initial investigative interview schedule an appointment at the taxpayer's location or representative's office to secure a Collection Information Statement or other necessary financial information. If a potential safety risk is identified and documented, an appointment should be scheduled at the revenue officer's post of duty, or the financial statement may be secured by phone or correspondence. For additional guidance regarding securing financial statements, refer to IRM 5.15.1.2.

Note: If unable to resolve a BMF case during an initial investigative interview conducted telephonically and no safety concerns were previously identified the revenue officer must schedule a follow-up appointment at the taxpayer's location to observe the operation of the business. Assessing the operation and viewing the business assets will contribute to an informed collectibility determination.

Note: If an IMF taxpayer is unwilling to meet but agrees to provide the financial information, a financial statement may be secured by phone or correspondence. Warn the taxpayer of enforcement action that may take place for failure to comply with the requests for information, and proceed with appropriate enforcement and/or administrative actions if the taxpayer does not comply.

- (4) During the initial investigative interview with a taxpayer,
 - a. Request immediate full/part payment of all delinquent accounts (including accounts in notice status) and explain the various forms of payment such as check, money order, electronic payment, credit card, and electronic federal tax payment system (EFTPS) for future federal tax deposits as well as balance due payments. See IRM 5.1.24.5.2, Initial Contact with a Client of a Third-Party Payer, when third-party payer actions may be the cause of delinquency.
 - b. Request immediate filing of all delinquent returns.
 - c. Secure verification of filing and payment, including copies of the EFTPS acknowledgement numbers or FTD receipts (prior to January 1, 2011) to

confirm taxpayer is current with FTDs, when the taxpayer indicates that the tax was paid, the returns were filed, or both.

- d. Address any unresolved installment agreement requests (unreversed TC 971 AC 043) received prior to assignment, see IRM 5.14.1.3.1.
- e. Address any unprocessed Collection Due Process (CDP) or Equivalent Hearing (EH) requests that were submitted prior to assignment, see IRM 5.1.9.3.3.
- f. If the liability is incorrect, allow the taxpayer the opportunity to file an amended or corrected return, or determine whether an adjustment or payment tracer is necessary.
- g. Determine and document the taxpayer's compliance with current filing, payment, and deposit requirements, including type of depositor. The ICS Full Compliance Check screen must be used to document compliance, see IRM 5.1.10.8 (2) for instances when use of the pick list is mandatory.
- h. Determine the reason for the delinquency and advise the taxpayer how to avoid future delinquencies. Use the ICS pick list submenu item Cause and Cure under Taxpayer Contact to document this information.

Reminder: Advise taxpayers that they remain responsible for the deposit and payment of employment taxes even though they may have entered into a third-party payer arrangement with a payroll service provider or professional employer organization.

- i. Advise the taxpayer that until the case is resolved they are to file tax returns through you and provide proof of current electronic estimated tax payments (or make payments through you). In addition, if the taxpayer is in business, request EFTPS acknowledgment numbers to verify FTDs as they become due.

Note: Compliance verification Form 15015, Form 15016, and Form 14784 are available on the Publishing website to assist revenue officers with compliance monitoring verification.

Note: Consider securing payroll summary sheets from the taxpayer to verify the correct amount is being deposited.

Note: See Pub 15, Employer's Tax Guide for additional information on depositing taxes.

- j. Determine whether the taxpayer is a federal contractor. If the taxpayer is a federal contractor, obtain the name of the federal contracting agency and the contract number.

Exception: If you detect fraud indicators, see IRM 5.1.11.7.2, Referral to Criminal Investigation, for how to proceed.

- (5) If the taxpayer is unable to comply with the above, proceed as follows:

| If | Then |
|--|---|
| Tax is due | Request the maximum amount payable that day to avoid additional penalty and interest. |
| Returns are due or the taxpayer is unable to provide proof of filing | <p>Attempt to secure sufficient information so that an accurate return can be prepared if the taxpayer fails to file by the specified date. Such information might include the following:</p> <ul style="list-style-type: none">• income amounts• income sources• filing status• gross wages paid• withholding amounts• bank accounts• merchant accounts (if the taxpayer accepts card payments see IRM 5.11.6.16.2, Determining the location of the Merchant Account)• contract identifying the third-party payer arrangement, such as use of a payroll service provider or employee leasing (professional employer organization) |

| If | Then |
|---|--|
| Tax is due and the taxpayer is unable to pay in full or provide proof of full payment | If the taxpayer does not qualify for an installment agreement (guaranteed, streamlined, or in-business trust fund express) or such an agreement cannot be established during the initial investigative interview (see IRM 5.14.1, Installment Agreements), attempt to secure a complete Collection Information Statement (CIS) and discuss other collection alternatives. If a complete CIS cannot be secured, schedule a follow-up appointment to complete the financial statement, see IRM 5.1.10.3.2 (3). At a minimum , secure basic asset information, such as: bank accounts, investment accounts or other liquid assets, sources of income, credit card processor and the location of the merchant account, primary accounts receivable, employer and wage information, and real and personal property owned. See IRM 5.15.1, Financial Analysis Handbook. See IRM 5.12.2, Notice of Lien Determinations, regarding lien notice determinations to ensure coordination with any response dates and deadlines. |
| Other action is required (i.e., payment tracer, adjustment) | Secure sufficient information to take the necessary action. |

- (6) If the case is not resolved during the initial investigative interview, discuss a realistic plan for case resolution with the taxpayer, establish and document a plan for resolving the case, such as: full pay (FP) by a specified date, installment agreement (IA), etc. This plan may be updated when it changes. For example, a plan to resolve a case as CNC (hardship) may change to FP when significant assets and/or income are discovered. Schedule appropriate follow-up dates that move the case toward resolution.

Note: If working a BMF case and no safety concerns were identified during the initial investigative interview held with the taxpayer or their representative an appointment at the business location must be scheduled to secure any necessary financial information, view the assets, and observe the operation of the business.

- (7) Routinely keep taxpayers informed of the status and resolution of their cases, and advise them that they will receive annual notices of taxes still owing until all taxes are paid in full, even if they are currently working with an IRS employee.
- (8) When the taxpayer is required to take action such as file returns, provide information, or pay the balance, explain and document the following:
 - a. What action is expected and the deadline for completing the action. Form 9297, Information and Document Request - Collection, will be used in face-to-face meetings to list the information/documents required and the deadline date for receipt. The taxpayer will receive the original and you will retain a copy in the case file. The ICS history will be documented with a brief summary statement referencing the Form 9297 and identifying what was requested from the taxpayer or representative (Form 9297 may be copied and pasted directly into ICS for this purpose). The ICS submenu under the Taxpayer Contact pick list item "Form 9297 Provided" must be used to document Form 9297 was given to the taxpayer or representative. There may be some instances when the Form 9297 will not be used, for example, in potential fraud cases. If the Form 9297 is not used, briefly state why Form 9297 was not used in the history. The Form 9297 will be used for any subsequent deadlines set in face-to-face meetings. (Form 9297 is not mandatory during telephone contacts.)
 - b. What specific type of enforcement action may result for failure to comply (not necessarily the particular asset, bank account, etc.) Document the ICS history with the specific consequences for failure to comply. The ICS pick list item Deadline Communicated must be used to document this information. (See IRM 5.1.10.8 (2) for instances when use of the pick list is mandatory.)
 - c. What forms of payment, such as check, money order, electronic payment, credit card, EFTPS for future Federal Tax Deposits, etc., are available and acceptable.

Note: Do not use "Warned of Enforcement Action" or "WEOA" or any similar abbreviation when documenting the ICS history unless you include the specific type of enforcement action(s) you advised the taxpayer or representative you would take if the taxpayer did not comply.

Note: Actions proposed by the taxpayer or representative and agreed to by the revenue officer should be treated as required actions.

- (9) When appropriate, issue Letter 1058, Notice of Intent to Levy and Notice of Your Right to a Hearing, and all required enclosures. Typically, the letter is delivered when a deadline is set for the taxpayer to take a specific action. (See IRM 5.11.1.3 for other factors related to delivering L-1058.) Use discretion when issuing the L-1058 on initial contact with an IMF-only balance due taxpayer.

Caution: Only individual Shared Responsibility Payment (SRP) assessments are not subject to levy or the filing of Notices of Federal Tax Liens. See IRM 5.11.1.4.14, Affordable Care Act's (ACA) Individual Shared Responsibility Payment (SRP), for information regarding treatment of Notices of Levy where there are SRP assessments. See IRM 5.12.2.3.1.1, Affordable

Care Act's (ACA) Shared Responsibility Payment (SRP) Exception, for information regarding treatment of Notices of Federal Tax liens (NFTL) where there are SRP assessments.

- (10) Take the following additional actions when contacting a corporation for unpaid trust fund taxes:

- a. Identify individuals who are potentially responsible for depositing and paying over trust fund taxes.
- b. Explain the Trust Fund Recovery Penalty (TFRP) provisions to the responsible or potentially responsible person(s) and present a copy of the TFRP calculation to them along with Notice 784, Could You Be Personally Liable for Certain Unpaid Federal Taxes? See IRM 5.1.10.2 (7). Advise them that the IRS can assess the TFRP personally against those it determines liable for the penalty in that amount and collect it against their personal income and assets. See IRM 5.7.8.4, Pyramiding Taxpayers, for information about Form 944 filers.

Note: At this point, do not state that the IRS has decided who is liable for the TFRP, only that whoever is liable is subject to it.

- c. Begin the TFRP investigation if full payment is not secured. Attempt to conduct interviews with all potentially responsible persons using Form 4180, Report of Interview with Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes. Notice 609, Privacy Act Notice, should be provided to the potentially responsible officer when conducting the TFRP interview. See IRM 5.7.4, Investigation and Recommendation of the TFRP.

Note: The decision to conduct an IMF compliance check when investigating a corporate liability should be made on a case by case basis. Do not routinely conduct cross compliance checks of employees who may be handling the tax matters of a corporation solely on the basis of the individual's employment with the business.

- (11) Take the following additional actions when contacting a sole proprietor or partnership:

- a. Verify compliance with IMF filing and paying requirements.
- b. Explain that sole proprietors and general partners are personally liable for employment and excise taxes incurred in the operations of the business.
- c. Attempt to secure the personal asset information of the proprietor or partner(s). If a complete CIS cannot be secured, establish a deadline for providing required information. At a minimum, secure basic asset information including bank accounts, real and personal property owned, sources of income, and other liquid investments including brokerage accounts or digital assets.
- d. In the event TFRP provisions are applicable, follow procedures for corporations described in (11) above.

- (12) Take the following additional actions when contacting a limited liability company (LLC) (see IRM 5.1.21, Collecting from Limited Liability Companies, for a comprehensive discussion of the treatment of LLCs with respect to Collection):

- a. Verify the member owner(s) of the LLC during the period(s) of delinquency.

- b. Determine the classification of the LLC to identify whether the LLC or its member owner(s) are liable for the type of federal tax to be collected. See IRM 5.1.21.13, Federal Taxation of an LLC, for more details concerning the treatment of LLCs classified as a corporation, partnership, or single member owner (SMO) disregarded entity.

Note: Refer to IRM 5.1.21.13.6, Employment and Excise Taxation for the Disregarded Entity, to identify whether the SMO of a disregarded entity is liable for employment taxes on wages paid prior to January 1, 2009, or certain excise taxes that accrued prior to January 1, 2008.

- c. When the revenue officer determines that the owner of a disregarded LLC is liable for the type of tax to be collected they will explain that the owner is directly liable for the taxes arising from the operation of the LLC and the assets of the owner are subject to collection action. The initial investigative interview (including verification of compliance and securing asset information) will pertain to the owner and not the LLC.
- d. When the LLC is identified as the liable taxpayer, follow procedures for corporations described in (10) above. (Also refer to IRM 5.1.21.12.2, Employer Identification Number Requirements for an LLC.)

5.1.10.4
(04-24-2025)
**Responding to
Taxpayers**

- (1) You are required to respond promptly to customer requests or concerns. Return calls as soon as practicable after receiving a voice message. Check messages at least daily (more than once when able) to ensure taxpayers receive a timely response.
- (2) When out of the office for extended periods of time, leave a message on the telephone (and email for IRS personnel only) to direct the caller to an alternate person for assistance. If you will be away from the office for more than 2 business days include the date you expect to return to the office. Voice greetings should contain a secure fax number where taxpayers/practitioners can send requested information.
- (3) When leaving a calling card or phone message for a taxpayer to return a call, provide a specific date and time for the call to be returned.

5.1.10.5
(04-24-2025)
Contact Letters

- (1) Some of the pre-printed letters available to correspond with taxpayers include the following:

| Letter | Purpose of Letter |
|--------------|--|
| Letter 725-B | To schedule an appointment with a taxpayer. |
| Letter 725-D | To schedule an appointment with a representative |
| Letter 729 | To address unfiled returns. |
| Letter 728 | To provide the current balance due. |
| Letter 3220 | To provide the balance due after receipt of payment. |

| Letter | Purpose of Letter |
|------------------|--|
| Letter 3221 | To respond to an inquiry regarding the balance due. |
| Letter 3586 (CG) | To schedule an appointment to conduct a Trust Fund Recovery Penalty interview. |
| Letter 4222 | To notify taxpayer of case resolution. |
| Letter 4223 | To notify taxpayer of case closed as currently uncollectible. |
| Letter 5857 | To schedule a meeting with a taxpayer when working an FTD Alert. |

- (2) **Any letter required by statute (Letters 1058, 2975, 3164, 3172, 2439, etc.) relating to a joint return under IRC 6013 must be sent separately to each individual who filed the joint return.**
- (3) This requirement also extends to letters not required by statute that contain the elements of a notice and demand (amount of tax due stated and payment of tax due demanded) such as Letters 728, 3220, and 3221.
- (4) When the owner of a limited liability company (LLC) is the liable taxpayer, Letters 1058, 2975, 3172, and 2439 must be issued to the owner, not to the LLC. For example, see IRM 5.1.21.6.1, Collection Due Process Notice.

Reminder: All correspondence to taxpayers must include your title, last name, employee identification number, and telephone number.

5.1.10.6
(02-26-2016)
Fair Tax Collection Practices

- (1) IRC 6304 imposes certain restrictions with respect to IRS communications with taxpayers regarding the collection of unpaid tax. This provision specifically prohibits the IRS from harassing or abusing taxpayers.
- (2) This law applies to communications with all taxpayers, including business entities.
- (3) Violations of IRC 6304 could subject the United States to civil action (IRC 7433) by the taxpayer. Violations of IRC 6304 could also subject IRS employees to termination for misconduct.

5.1.10.6.1
(04-24-2025)
Contacting Taxpayers

- (1) Some contacts cannot be made without the prior consent of the taxpayer or the permission of a court of competent jurisdiction. These include the following:
 - a. Contacting the taxpayer at any unusual time or place, or at a time or place an employee knows, or should know, is inconvenient to the taxpayer.
 - b. Contacting the taxpayer at work if there is reason to believe the employer does not allow such contact.

- c. Directly contacting a taxpayer if the IRS knows the taxpayer has an authorized representative and knows of or can readily ascertain the representative's name and address.

Exception: A taxpayer with an authorized representative may be contacted if the representative consents to the employee directly contacting the taxpayer or if the representative unreasonably delays or hinders collection (see IRM 5.1.23.6, Bypassing a Taxpayer's Representative).

Note: Contacting a taxpayer to update or validate representation when all periods are not listed on Form 2848 does not constitute a violation of taxpayer rights nor does it constitute a bypass procedure because the taxpayer is not represented with respect to all the unresolved periods. When making contact with a taxpayer to validate representation do not conduct an initial investigative interview or ask questions about their ability to pay or resolve a delinquent return unless the taxpayer withdraws their representation (see IRM 5.1.10.7.2 (4)).

Note: If a taxpayer with an authorized representative initiates contact, a revenue officer may work with the taxpayer to resolve their issue without the representative being present if the taxpayer expresses a specific desire to work directly with the IRS, see IRM 5.1.23.6(6). The revenue officer must clearly document the taxpayer's intent in ICS. If the issue is not resolved during the taxpayer initiated contact the revenue officer must not attempt future contacts with the taxpayer unless the taxpayer withdraws their representation.

- (2) Employees can generally assume that it is convenient to contact the taxpayer after 8:00 a.m. and before 9:00 p.m. local time Monday through Friday, unless there is reason to know otherwise.
- (3) Take all necessary precautions to protect your safety and security when in the field. (See IRM 5.1.3, Safety, Security, and Control.) Some considerations for personal safety include:
 - Conduct a careful pre-contact analysis to identify and mitigate potential risks.
 - Observe and evaluate your surroundings for potential dangers.
 - Defend yourself against further assaults if assaulted and immediately leave the area.
 - Call 911 for police and medical assistance.
 - Make notes of the incident.
 - Contact your manager and TIGTA.
- (4) Do not make contact with third parties until the 46th day after advance third-party notice requirements have been met.

5.1.10.6.2 (02-26-2016) **No Trespassing Signs**

- (1) The following guidance for entering areas with posted "No Trespassing" signs addresses what is legally permissible in terms of federal, state and local laws. However, Collection field work by its very nature demands the exercise of common sense and good judgment. Beyond what is legally permitted, your safety and the safety of taxpayers must be the highest priority in deciding how to approach the following situations. If the circumstances you encounter make you significantly concerned for your safety, leave and request the assistance of a TIGTA agent to accompany you on a second attempt to contact the taxpayer. (See IRM 5.1.3.5.1, When to Request Armed Escort.) Document the ICS history accordingly.

Note: A “No Trespassing” sign includes any sign that advises or commands others not to enter a property, and may use several different expressions, for example, “Keep out”, “Do Not Enter”, “Private Property”, etc.

5.1.10.6.2.1
(04-24-2025)

Private Residences

- (1) You can approach a front door when making a scheduled contact or when making an unannounced field visit to deliver a summons or other document requiring personal service even if there is a “No Trespassing” sign posted. **If the taxpayer or third party then tells you to leave, you should leave.**
- (2) Always use caution and only enter areas of a private residence that are commonly understood to be open to the public, such as the area of the front door, porch, or a driveway. Secure permission from the taxpayer if you wish to access non-public areas of the premises.
- (3) Approach a premises with “No Trespassing” signs in rural areas more cautiously than in urban or suburban residences with posted “No Trespassing” signs. If making a scheduled contact with a taxpayer who gave prior consent for you to be there, continue with the appointment unless you identify a safety concern. If making an unannounced field visit to deliver a summons or other document requiring personal service and you see “No Trespassing” signs in a rural -- possibly fenced -- residential premises, you may leave and request the assistance of a TIGTA agent to accompany you on a second attempt to serve the taxpayer. (See IRM 5.1.3.5.1.) Document the ICS history accordingly.

5.1.10.6.2.2
(06-07-2013)

Businesses

- (1) If you encounter a “No Trespassing” sign in a public shopping area, you can treat the sign as a warning to someone who has no legitimate business being there, such as a loiterer or a shoplifter. **If the taxpayer tells you to leave, you should leave.**

5.1.10.6.3
(04-24-2025)

Gated and Restricted Access Properties

- (1) For gated multi-residence properties with security personnel on site, request the taxpayer notify the appropriate security personnel of your need to enter the gated area when scheduling the meeting. If the security guard denies access, ask them to contact the taxpayer to authorize access. If making an unannounced visit to deliver a summons or other document requiring personal service ask to speak to the guard’s supervisor and request access through the supervisor. If unable to speak to the guard’s supervisor or if the supervisor also denies access, secure the telephone number of the management office or officer of the multi-residence property, for example a condominium association officer, and request access through this source.
- (2) If making an unannounced visit to a gated multi-residence property without security personnel on site, attempt to locate information about the management of the multi-residence property, for example, a condominium association officer, and request access through this source.

Note: Do not attempt to trail another car or another person authorized to enter.

- (3) For gated single dwellings with or without security personnel, summonses and other letters and documents may be delivered to the security guard on site or taped to the entry gate, door or fence.

5.1.10.6.4
(04-24-2025)
**Promoting Public
Confidence**

- (4) Exhibit 5.1.10-1 provides sample language that may be used in a letter provided to security personnel in the event that they want a documented explanation of the IRS purpose in wishing to contact the taxpayer.

- (1) It is IRS policy not to use methods which are threatening or harassing to the public. See Policy Statement 1-1, (found in IRM 1.2.1). IRC 6304 prohibits employees from harassing, oppressing, or abusing any person in connection with the collection of any unpaid tax.
- (2) The following actions are considered violations:
- a. Using or threatening to use violence or other criminal means to harm the physical person, reputation, or property of any person.
 - b. Using obscene, profane, or abusive language.
 - c. Causing a telephone to ring or engaging any person in telephone conversation repeatedly or continuously with the intent to annoy, abuse, or harass any person at the called number.
 - d. Placing telephone calls without meaningful disclosure to the taxpayer of the caller's identity.
- (3) At times, third party contact by telephone may result in obtaining information with respect to the determination or collection of the taxpayer's liability, such as a levy source. In such instances, you should identify yourself as an IRS employee and follow third party contact procedures, including the reprisal determination. Do not initiate any third-party contacts until the 46th day following the date that advance notice of third-party contacts was provided. (See IRM 25.27.1, Third Party Contact Program, for general IRC 7602(c) procedures to follow when contacting anyone other than the taxpayer regarding the determination or collection of the taxpayer's tax liability, and IRM 5.1.1.12, Third Party Contacts for Collection-specific procedures related to third party contacts.)
- (4) When you attempt to contact a taxpayer by telephone and someone other than the taxpayer answers the phone, do not identify yourself as an IRS employee or state the reason for the attempted contact. However, if you seek information about the taxpayer from the person who answered the phone that may help in determining or collecting the liability, follow third party contact procedures and make a reprisal determination. Follow the guidelines in IRM 10.5.1.6.7.2, Answering Machine or Voicemail, for leaving messages involving confidential information on answering machines/voice mail when trying to contact taxpayers or their representatives.

Note: If unable to verify the taxpayer has received advance notice that third party contacts may be made, do **not** seek information about the taxpayer from the third party and do **not** identify yourself as an IRS employee unless expressly asked.

- (5) The use of cellular and cordless devices carries certain inherent security vulnerabilities. Precautions must be taken when discussing sensitive taxpayer information using these devices. Refer to IRM 10.5.1.6.7.1, Cell Phone and Cordless Device, for guidelines on communications of sensitive but unclassified information. Classified information should never be discussed using a cellular or cordless phone.
- (6) When a taxpayer states they have been the victim of identity theft, follow the guidelines in IRM 5.1.28, Identity Theft for Collection Employees, for standard

documentation requirements and detailed procedures for resolving the case. Also, see IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing.

5.1.10.7
(04-24-2025)
Taxpayer Rights

- (1) The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights (TBOR) groups these rights into ten fundamental rights, see IRC 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. The following taxpayer rights are listed in Pub 1, Your Rights as a Taxpayer:

- The right to be informed
- The right to quality service
- The right to pay no more than the correct amount of tax
- The right to challenge the IRS's position and be heard
- The right to appeal an IRS decision in an independent forum
- The right to finality
- The right to privacy
- The right to confidentiality
- The right to retain representation
- The right to a fair and just tax system

Note: For additional information about TBOR, see *Taxpayer Bill of Rights / Internal Revenue Service*.

5.1.10.7.1
(04-24-2025)
Rights During Interviews

- (1) If a taxpayer states during any interview that they wish to consult with an authorized representative, the employee will suspend the interview to permit such consultation **regardless of whether the taxpayer answered one or more** questions. If the taxpayer states they need to speak with an accountant, attorney, or other professional about their financial condition or status of delinquent returns you must verify whether the taxpayer wishes to have that person represent them and suspend the interview if they do. Document the taxpayer's intent on whether they want to secure representation or continue the interview in the ICS history. If the interview is suspended, allow a minimum of 10 business days for the consultation with an authorized representative. The employee should inform the taxpayer of the consequences if the representative fails to contact the employee within the time allowed. Form 9297 should be prepared and delivered to the taxpayer.

Example: During a scheduled initial investigative interview the taxpayer states they need to check with their accountant when asked about their delinquent Form 1040 return for tax years 2021 and 2022. The revenue officer must ask the taxpayer whether they want their accountant to represent them to resolve the delinquent returns. If the taxpayer confirms they do not want their accountant to represent them the revenue officer may continue with the initial investigative interview.

Exception: If the interview is being conducted because of a summons, it should not be suspended by the IRS (See IRM 25.5.5.4.7, Noncompliance by the Witness or a Representative.) If a summoned taxpayer appears and wishes to suspend the interview to consult with an authorized representative, do not agree to suspend the interview. Inform the taxpayer(s) that an interview may usually be suspended for that purpose, but not when it is required by a summons. IRC 7521(b)(2).

However, if the summoned person refuses to submit to questioning and to the request for documents, that person cannot be compelled to remain and continue the interview.

- (2) While an interview may be suspended, there are situations when collection should not be delayed, such as:
 - when a delay might result in the disappearance, disbursement or dispersion of the asset or
 - if a seizure is being made pursuant to a writ issued by a court.
- (3) The taxpayer has the right to make an audio recording of an in-person interview, when the interview relates to the determination or collection of tax.
- (4) The right to make an audio recording does not extend to telephone interviews. If you become aware that a taxpayer or representative is recording or attempts to record a telephone conversation, advise the taxpayer or representative that the recording must be stopped. If the recording is not stopped, politely terminate the call, and document the case file accordingly. (For additional guidance see IRM 5.1.12.3, Taxpayer Recording of Interviews).
- (5) The taxpayer does **not** have a right to make a video recording of an in-person interview. If you become aware of or suspect the taxpayer may be making a video recording of an interview follow the guidance in IRM 5.1.12.3.6, Video Recording During a Taxpayer Interview, to terminate the interview and attempt to reschedule the meeting. Revenue officers must not conduct an interview through a surveillance system which may be video and/or audio recorded.

5.1.10.7.2
(04-24-2025)
**Right to Retain
Representation**

- (1) Taxpayers have the right to be represented in their tax matters by the following:
 - An attorney
 - A certified public accountant
 - An individual enrolled to practice before the IRS
 - An officer or full time employee of the taxpayer organization (e.g., corporation)
 - A member of the taxpayer's immediate family
 - An individual given a special appearance authorization (e.g., student or law graduate at a Low Income Taxpayer Clinic)

Note: A fiduciary stands in the position of a taxpayer and acts as the taxpayer, not as a representative. A Form 56, Notice Concerning Fiduciary Relationship, must be on file to notify the IRS of the existence of a fiduciary relationship. A fiduciary may authorize another individual to represent or perform certain acts on behalf of the taxpayer by filing a Form 2848. The fiduciary must sign the form on behalf of the taxpayer.

- (2) If the taxpayer has a representative, secure a written power of attorney. Form 2848, Power of Attorney and Declaration of Representative, may be used. A taxpayer may authorize the IRS to provide confidential tax return information to a third party designated on Form 8821, Tax Information Authorization, but this form does not authorize the third party to represent the taxpayer. For detailed information on taxpayer representation and disclosure to a designee, see IRM 5.1.23.5, Processing a Third Party Authorization, and IRM 11.3.3, Disclosure to Designees and Practitioners.

- (3) IRC 6304(a)(2) prohibits direct communication with a taxpayer if they are represented by any person authorized to practice before the Internal Revenue Service. If a valid Form 2848 is on file and covers all open periods contact must be made with the representative. If all open periods are not reflected on the Form 2848 contact may be made with the taxpayer to update Form 2848 and validate representation. To validate representation, issue Letter 725-B with Letter 5427, Incomplete Power of Attorney, to schedule a **phone appointment** with a taxpayer, do not include Form 9297 or warn of enforcement when requesting an updated Form 2848 from the taxpayer. If there is a prior revenue officer assignment history then one attempt may be made to contact the taxpayer by telephone to validate representation, if the attempt to make phone contact is unsuccessful issue a Letter 725-B to schedule a phone appointment. There is no requirement to delay contact with a representative on the covered periods; however, when conducting the initial investigative interview with the representative do not request an updated Form 2848 and exercise caution not to disclose tax information for the non-covered periods.

Note: The revenue officer must address compliance for current tax periods with the representative during the initial investigative interview (see IRM 5.1.10.3.2, Initial Investigative Interview) even if the current periods are not listed on Form 2848. Exercise caution not to improperly disclose tax return information when verifying current compliance. During the initial investigative interview the revenue officer should require the representative verify a taxpayer's current income and/or payroll information, the amount of estimated tax (ES) or federal tax deposits (FTD) that come due, and that the required ES or FTD payments are actually made. The revenue officer may inform the representative that if the taxpayer is unable to make the required ES or FTD payments then Form 2848 would need to be updated to include any additional delinquencies so that they may be properly addressed.

Example: On June 27, 2024, you are conducting an initial investigative interview with a representative of a self-employed taxpayer who has balances owed for Form 1040, years 2021 and 2022. The representative is authorized for years 2021 and 2022 on the Form 2848. The Form 1040 for 2023 has not been filed, and there are no ES payments paid for 2023 or 2024. You ask the representative to verify the taxpayer is current with their filing and ES payment requirements through the 2nd quarter due June 17, 2024. You inform the representative the taxpayer must be in current filing and payment compliance to be eligible for any alternative resolution. You advise the representative if the taxpayer is unable to pay the required ES payment they would need to update Form 2848 and include the current tax periods to allow you to discuss a resolution with the representative.

- (4) The decision to contact a taxpayer to validate representation or contact the representative to conduct the initial investigative interview when all open periods are not included on Form 2848 will depend on the case circumstances. Factors to consider include past experience with the same case, age of the periods covered by Form 2848, the number of open periods that are not covered by Form 2848, etc. Revenue officers have discretion to contact the representative for the covered periods or to validate representation with the taxpayer for the non-covered periods when taking their initial contact actions. Take the following actions if all open periods are not covered by Form 2848:

| If | And | Then |
|---|--|--|
| Letter 725-B is sent to the taxpayer or a phone contact is attempted to validate representation | Contact is made and the taxpayer confirms they want to retain their representation | <ul style="list-style-type: none"> • Request an updated Form 2848. Set a deadline to provide the updated Form 2848. • Request oral authorization to contact the representative to conduct an initial investigative interview for all open periods and to inform the representative of the need for an updated Form 2848. • Do not warn of enforcement for failure to provide an updated Form 2848. • Do not ask the taxpayer any questions about their ability to pay or the filing of delinquent returns. <p>Note: An oral authorization to contact a representative about periods not covered by Form 2848 is valid for the one contact only. Do not attempt subsequent contacts to discuss the non-covered periods with the representative unless an updated Form 2848 is provided. You must clearly document ICS about the taxpayer's consent, the periods, and specify what will be discussed with the representative, see IRM 11.3.3.3.2(3), Requirements for Oral Authorization.</p> |

| If | And | Then |
|---|--|---|
| Letter 725-B is sent to the taxpayer or a phone contact is attempted to validate representation | Contact is made and the taxpayer wishes to withdraw their representation | <ul style="list-style-type: none"> Request a written revocation from the taxpayer. Schedule a follow-up appointment to conduct the initial investigative interview. Issue Letter 725-B and Form 9297 to confirm the follow-up appointment and identify what information will be required. <p>Note: The requirements for conducting the initial investigative interview contained in IRM 5.1.10.3.2 will apply during the scheduled appointment following the taxpayer's withdrawal of representation.</p> |
| Letter 725-B is sent to the taxpayer to validate representation | There is no response from the taxpayer | <ul style="list-style-type: none"> Follow IRM 5.1.10.3 (5) to attempt contact with the representative to conduct the initial investigative interview for the periods covered by Form 2848. Issue any necessary required notices for the non-covered periods to the taxpayer along with Letter 5427, Incomplete Power of Attorney. |

| If | And | Then |
|---|--|---|
| Letter 725-B is sent to the taxpayer or phone contact is attempted to validate representation | Contact is made and the taxpayer confirms they want to retain representation, but fails to provide an updated Form 2848 within the time frame provided | <ul style="list-style-type: none"> • Issue Letter 725-B to schedule an appointment with the taxpayer to conduct an initial investigative interview for the non-covered periods, and • contact the representative by phone or schedule an appointment via L725-D to conduct an initial investigative interview for the covered periods. • Include Form 9297 with L725-B and L725-D to request information necessary to resolve the periods listed on each respective letter. |
| Contact with the representative is attempted | Contact is made | <ul style="list-style-type: none"> • Conduct the initial investigative interview pursuant to IRM 5.1.10.3.2 for the periods covered by Form 2848. • Require the representative to verify current compliance following the guidance in the note to IRM 5.1.10.7.2 (3). • Inform the representative that if the taxpayer is unable to meet their current compliance requirements an updated Form 2848 will be needed to discuss resolving any current delinquencies with the representative. |
| Contact with the representative is attempted | The representative does not respond | <ul style="list-style-type: none"> • If an attempt has not already been made to validate representation, issue a L725-B to schedule a telephonic appointment to validate representation with the taxpayer. • If the taxpayer has previously failed to validate representation, conduct locator activity and/or take appropriate enforcement action. |

| If | And | Then |
|--|--|--|
| Contact with the representative and with the taxpayer is attempted | There is no response from the representative or taxpayer | <ul style="list-style-type: none"> • Issue required notices for the non-covered periods to the taxpayer along with Letter 5427, Incomplete Power of Attorney. • Issue required notices for the covered periods to the taxpayer, copy the representative. • Conduct locator activity and/or take appropriate enforcement action. <p>Note: If any required notices that need to be sent include both covered and non-covered periods then send these notices only to the taxpayer along with Letter 5427. Do not send copies to the representative, see IRM 5.1.23.4.2.3, Written Communication to a Taxpayer's Authorized Representative.</p> |

- (5) Unenrolled return preparers are not permitted and should not be allowed to act as a taxpayer representative before Collection, see IRM 5.1.23.4.1.1.
- (6) Students and law graduates at Low Income Taxpayer Clinics (LITCs) or Student Tax Clinic Programs (STCPs) may represent taxpayers under a special appearance authorization issued by the Director, Low Income Taxpayer Clinic Program Office, Taxpayer Advocate Service (TAS). See Delegation Order 25-18 (Rev. 4) (effective April 8, 2021). See IRM 1.2.2.14.18. Subject to any limitations set forth in the special appearance authorization, they may fully represent taxpayers before any IRS office and are eligible to perform any and all acts listed on a properly executed Form 2848. The instructions to Form 2848 require that such students and law graduates must attach a copy of the letter from TAS authorizing practice before the Internal Revenue Service.

5.1.10.7.3 (11-20-2017)

Other Taxpayer Rights

- (1) Taxpayers generally have the right to designate the application of voluntary payments to their accounts.
- (2) Taxpayers are entitled to request and receive receipts for any payments made on their accounts, whether in current or delinquent status.

Note: If a cash payment is received, issue Form 809, Receipt for Payment of Taxes (see IRM 5.1.2.7.2, Cash Payments). Usually, the taxpayer's canceled checks, copies of bank checks, or money orders serve as receipts for non-cash payments. However, a receipt will be issued if requested by the taxpayer.

- (3) Taxpayers have the right to submit an offer to compromise a tax liability. See IRM 5.8, Offer in Compromise.
- (4) A taxpayer may have a right to an installment agreement. See IRM 5.14, Installment Agreements.
- (5) Taxpayers may request that their case be transferred to another IRS office. Generally, such requests will be honored if the taxpayer has a valid reason.
- (6) Taxpayers have the right to contact TAS at any time during the collection process, especially if they are experiencing, or will experience, a financial hardship as a result of the IRS's actions. Revenue officers must provide Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order) and explain a taxpayer's right to seek help from TAS.
- (7) Taxpayers have the right to request a list of third-party contacts from the IRS at any time. The request can be made either verbally or in writing. See IRM 25.27.1.5, Providing Taxpayers with TPC List.

5.1.10.7.4
(02-26-2016)
Privacy Act of 1974

- (1) The Privacy Act of 1974 (5 U.S.C. 552a) creates a series of requirements governing the record-keeping practices of federal agencies, as they relate to the collection, maintenance, and disclosure of information pertaining to individuals. The statute also provides individuals with certain rights of access to agency records pertaining to them. For a more detailed discussion of IRS implementation of the Privacy Act, and IRS employee responsibilities under the statute, see IRM 10.5.6.2, Privacy Act General Provisions (formerly IRM 11.3.14), and IRM 10.5.6.7, Privacy Act Accounting for Disclosures (formerly IRM 11.3.19).
- (2) Taxpayers seeking access to records pertaining to an open case should, to the extent possible, be given access to their records as part of the normal administrative process without having to resort to a formal Privacy Act or Freedom of Information Act (5 U.S.C. 552) request. However, when a taxpayer insists upon the more formalized procedures of the Privacy Act or the Freedom of Information Act, the taxpayer should be directed to the disclosure office having responsibility for the records. Any written request received by Collection personnel which cites the Privacy Act or Freedom of Information Act should be forwarded to the appropriate disclosure office for handling in accordance with the provisions of IRM 11.3, Disclosure of Official Information.
- (3) Although taxpayers have certain rights of access to agency records under the Privacy Act, as well as the Freedom of Information Act, returns and return information are confidential in accordance with IRC 6103(a) Returns and return information shall be disclosed only as authorized by IRC 6103 and the underlying Treasury Regulations.
- (4) Collection employees are authorized by IRC 6103(k)(6) and Treasury Regulation 301.6103(k)(6)-1 to disclose return information to the extent necessary to obtain information which may be related to a Collection investigation and which is not otherwise reasonably available. No special permission or authorization is needed to make investigative disclosures under the circumstances and conditions described in Treasury Regulation 301.6103(k)(6)-1, so long as the collection employee is performing official duties for collection activity.

Note: IRC 6103(k)(6) and Treasury Regulation 301.6103(k)(6)-1 permit the disclosure of return information in the investigatory process, but do not authorize the disclosure of the taxpayer's return. See IRM 11.3.21.8, Investigative Disclosure, for more detail on investigative disclosures.

Note: Authorization to disclose the taxpayer's return information under IRC 6103 should not be confused with authorization to contact third parties under IRC 7602(c). If the IRS contacts a third party to obtain information about the taxpayer, then the advance notice and record keeping requirements of IRC 7602(c) must be met unless the taxpayer authorizes the contact.

5.1.10.8
(04-24-2025)
Case Histories

- (1) Collection will use the Integrated Collection System (ICS) history functionality to record actions and decisions taken on cases. It is extremely important that ICS history entries be clear, accurate, concise, complete, and timely. Entries should be made in chronological order and should be recorded the day the action occurs or as soon as practical thereafter.
- (2) Certain actions taken by ICS users generate systemic history entries. Management may determine the type and degree of additional documentation required. Items such as resolution plan, action expected of taxpayers, target dates established, taxpayer compliance, plan for next actions, enforcement actions, financial analysis, etc., should be included as part of the ICS history. ICS pick lists are available to record many of these actions. ICS pick lists must be used when documenting the following actions: taxpayer contact, taxpayer or asset location activity, FTD verification, and closing narrative (for BMF accounts.) Not all items in the Taxpayer Contact and the Taxpayer Asset Location pick list **submenus** will be applicable in every case. Pick list items in these submenus are mandatory when taking the action that falls within the submenu or when the submenu item is addressed during the contact or asset location activity. For example, if Pub 594, The IRS Collection Process, is not discussed, no entry is required. However if discussed, the pick list should be used to document the action.

Note: Numerous other sections of IRM Part 5 require that other specific actions be documented in the ICS history.

- (3) A history entry should be made to reference an action even though a form or document relative to the action is in the case file.
- (4) When related IMF and BMF accounts are present, the cases should be cross-referenced; separate histories are maintained by ICS.
- (5) When a Non-Master File account is present with a related Master File account sharing a TIN, ICS maintains separate histories and permits narrative history to be written to both history files with one posting.
- (6) When Form 2747, Investigation History, exists for the older part of the case history, it should remain associated with the case file when the case is closed.
- (7) ICS users accessing a non-assigned case are encouraged to write a brief narrative history explaining the access.
- (8) All requests for deletion of ICS history must be in writing. The request should state exactly which history entry is to be deleted and explain why the request is being made, e.g., history documented in the wrong case. The concurrence

of the field compliance manager must be noted on the request prior to the deletion. The ICS/Entity Quality Analyst performing the deletion should maintain the request with a print of the history before and after the deletion until the case records are deleted from the ICS archives. Entries in the wrong case may present disclosure issues. See IRM 11.3.38.5, Reporting Suspected Willful Unauthorized Accesses or Disclosures, for further guidance on how to report inadvertent disclosures.

- (9) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), Section 3707, prohibits the use of any tax protester designation to describe the taxpayer. Terms such as **frivolous argument** or **tax avoidance argument** are acceptable terms to use. You may document the taxpayer's behavior by using such terms as **frivolous filer**, **frivolous arguments**, or **tax avoidance**. Refer to *The Truth About Frivolous Tax Arguments* on the IRS website for information about common frivolous **legal** arguments made by individuals and groups who oppose compliance with federal tax laws. The document also responds to some of the more common frivolous arguments made in collection due process cases brought pursuant to IRC 6320 or IRC 6330.
- (10) Taxpayer records of any kind, including copies of checks, cannot be maintained by Collection personnel after disposition of the account. All records must be disposed of in accordance with approved records control schedules.
- (11) **Do not** copy and paste emails or other communications to or from IRS Counsel (legal advice) into case histories. Including such communications in case histories may make it more difficult to assert a legal privilege in withholding the legal advice in response to a discovery or Freedom of Information Act (FOIA) request. Instead, include the legal advice in the case file with a notation of the fact of the legal advice in the case history, for example, legal advice received from IRS Counsel on January 10 2020, see case file.

5.1.10.9 (04-24-2025) Timely Follow-ups

- (1) The deadline given to a taxpayer or representative to comply with a request for information or action should be reasonable with respect to the information or action requested. When setting a deadline, ensure that sufficient time is calendared to carry out follow-up actions if the deadline is not met.
- (2) When a taxpayer or representative misses a specific deadline, initiate follow-up action within fifteen (15) calendar days unless special circumstances warrant a delay, such as in some International cases. Such circumstances should be clearly documented.

Note: The ICS calendar system is the preferred method for scheduling and documenting follow-up actions.

- (3) If the taxpayer requests an extension, use your discretion in granting it. Document your decision and its basis. Issue Form 9297 when additional information is requested and a new deadline is set during scheduled face-to-face meetings with the taxpayer or representative.
- (4) Follow-up action should move the case toward resolution. Remember to create and update a plan of action that moves your case toward resolution and to schedule simultaneous case actions where appropriate. Follow-up actions include, but are not limited to, the following:
 - Filing Notice of Federal Tax Lien (IRM 5.12, Federal Tax Lien)

- Issuing Notice of Levy (IRM 5.11, Notice of Levy)
- Issuing a summons (IRM 25.5, Summons)
- Taking seizure action (IRM 5.10, Seizure and Sale)
- Taking suit action (IRM 5.17.4, Suits by the United States)
- Issuing Letter 903, Letter to Employer - You Haven't Deposited Federal Employment Taxes. (IRM 5.7.2, Letter 903 Process)
- Completing the TFRP process (IRM 5.7, Trust Fund Compliance)

Caution: Only individual Shared Responsibility Payment (SRP) assessments are not subject to levy or the filing of Notice of Federal Tax Liens. See IRM 5.11.1.4.14, Affordable Care Act's (ACA) Individual Shared Responsibility Payment (SRP), for information regarding treatment of Notices of Levy where there are SRP assessments. See IRM 5.12.2.3.1.1, Affordable Care Act's (ACA) Shared Responsibility Payment (SRP) Exception, for information regarding treatment of Notices of Federal Tax liens (NFTL) where there are SRP assessments.

Note: A phone call or letter to a taxpayer or representative to inquire about a missed deadline is not considered an appropriate follow-up action.

(5) Take follow-up actions simultaneously, as appropriate.

Exhibit 5.1.10-1 (10-28-2011)**Sample Language to Request Entry to Gated Property**

In connection with their duties, Internal Revenue Service Officers are, at times, required by law to make direct contact with individual citizens. Accordingly, it becomes necessary for a Revenue Officer employed by the Internal Revenue Service in the performance of their official duties to attempt contact with a taxpayer at their personal residence. We hereby request that you permit entry to Internal Revenue Service personnel who present the appropriate credentials.

Exhibit 5.1.10-2 (04-24-2025)**Revenue Officer Field Activity Reference Guide**

The following table contains a list of actions that may be taken in the field, identifies the appropriate locations for these actions, and whether the action requires an appointment or qualifies as an exception. A taxpayer contact should not be made in the field if a revenue officer identifies a potential safety risk with taking any of the following actions:

| Action | Appointment Letter Required | Verbal Confirmation Required | Field Visit(only If no safety concerns identified) | Location | IRM |
|--|--|---|---|---|------------------|
| IMF Initial Contact | Yes, or by phone contact | No | No | Office or Phone | IRM 5.1.10.3 (5) |
| BMF Initial Contact | Yes, or by phone contact | No | No | Phone | IRM 5.1.10.3 (5) |
| POA Initial Contact | Yes, or by phone contact | No | No | Office or Phone | IRM 5.1.10.3 (5) |
| Taxpayer POA Validation | Yes | No | No, validate by phone contact | Phone | IRM 5.1.10.7.2 |
| Initial Investigative Interview | Yes | Yes, if rescheduling to taxpayer location | Yes, if scheduled during prior contact | Office or Phone Taxpayer or POA Location | IRM 5.1.10.3 (6) |
| Follow-Up Field Contact Taxpayer or POA | Yes, or scheduled through verbal contact | Yes | Yes, after verbal contact | IMF or BMF Taxpayer or POA Location | IRM 5.1.10.3 (6) |
| Non-Contact Observation | No | No | Yes | Residential or Commercial Location | IRM 5.1.10.2 (2) |
| Courthouse or Municipal Office Research | No | No | Yes | Local Gov. Location | IRM 5.1.18.4.1 |
| Summons Taxpayer | No | No | Yes | IMF or BMF Taxpayer Location | IRM 25.5.3.2(1) |
| Third Party Contact (non-residential) | No | No | Yes | Commercial Location Only | IRM 5.1.10.2 (4) |
| Third Party Summons (non-record keeper) | No | No | Yes | Residential or Commercial Location | IRM 25.5.3.2(1) |

Exhibit 5.1.10-2 (Cont. 1) (04-24-2025)**Revenue Officer Field Activity Reference Guide**

| Action | Appointment Letter Required | Verbal Confirmation Required | Field Visit(only If no safety concerns identified) | Location | IRM |
|-------------------------------------|--|-------------------------------------|---|-------------------------------------|------------------|
| Third Party Summons (record keeper) | No | No | Yes, or by certified mail | Commercial Location Only | IRM 25.5.3.2(3) |
| Deliver Noticee copy of summons | Yes | Yes | Yes, or by certified mail | IMF or BMF Taxpayer Location | IRM 25.5.3.2(9) |
| Deliver Levy Form 668-A or 668-W | No | No | Yes, or by mail | Commercial Location Only | IRM 5.11.2.2.3 |
| Deliver Final Demand Form 668-C | No | No | Yes, or by certified mail | Commercial Location Only | IRM 5.11.2.2.9 |
| Deliver Jeopardy Notice | No | No | Yes | IMF or BMF Taxpayer Location | IRM 5.1.4.3.5 |
| Deliver Jeopardy Levy | No | No | Yes | IMF or BMF Taxpayer Location | IRM 5.11.3.6 |
| Conduct Form 4180 Interview | Yes, or scheduled through verbal contact | Yes | Yes, or by certified mail | IMF or BMF Taxpayer or POA Location | IRM 5.7.4.2.4 |
| Deliver Letter 1153 | Yes, or scheduled through verbal contact | Yes | Yes, or by certified mail | MF or BMF Taxpayer or POA Location | IRM 5.7.4.7 |
| Deliver Letter 903 | Yes, or scheduled through verbal contact | Yes | Yes, or by certified mail | BMF Taxpayer or POA Location | IRM 5.7.2.2 |
| FTD Alert Investigation | Yes, or scheduled through verbal contact | Yes | Yes | BMF Taxpayer Location | IRM 5.1.10.3 (5) |
| Deliver Letter 1058 | Yes, or scheduled through verbal contact | Yes | Yes, or by certified mail | IMF or BMF Taxpayer or POA Location | IRM 5.11.1.3.3.3 |

Exhibit 5.1.10-2 (Cont. 2) (04-24-2025)**Revenue Officer Field Activity Reference Guide**

| Action | Appointment Letter Required | Verbal Confirmation Required | Field Visit(only If no safety concerns identified) | Location | IRM |
|--------------------------------------|--|-------------------------------------|---|--|-----------------|
| Advise of Potential Seizure | Yes, or scheduled through verbal contact | Yes | Yes, or by phone | IMF or BMF Taxpayer or POA Location | IRM 5.10.1.6.1 |
| Secure Consent | No | No | Yes | Rightful Occupant Location | IRM 5.10.3.5 |
| Conduct Seizure - Deliver Form 668-B | No | No | Yes | IMF or BMF Taxpayer or Third Party Owner or Possessor Location | IRM 5.10.3.8 |
| Conduct Seizure - Deliver Form 2433 | No | No | Yes | IMF or BMF Taxpayer or Third Party Owner or Possessor Location | IRM 5.10.3.9 |
| Deliver Minimum Bid | No | No | Yes, or by certified and regular mail | IMF or BMF Taxpayer or Third Party Owner Location | IRM 5.10.4.3.3 |
| Deliver Notice of Sale | No | No | Yes | IMF or BMF Taxpayer or Third Party Owner Location | IRM 5.10.4.9 |
| Release Seized Property | No | No | Yes, or by certified mail | IMF or BMF Taxpayer or Third Party Owner Location | IRM 5.10.4.16 |
| Serve Subpoena | No | No | Yes, coordinate with referring attorney | IMF or BMF Taxpayer Location | IRM 5.1.12.22.1 |

Exhibit 5.1.10-2 (Cont. 3) (04-24-2025)

Revenue Officer Field Activity Reference Guide

| Action | Appointment Letter Required | Verbal Confirmation Required | Field Visit(only If no safety concerns identified) | Location | IRM |
|---------------------|-----------------------------|------------------------------|--|-----------------------------|----------------|
| Serve Legal Process | No | No | Yes, coordinate with referring attorney | MF or BMF Taxpayer Location | IRM 25.3.1.6.1 |

