

Follow up Contact with Taxpayer/POA

Complete the Authentication process and disclosures for the Taxpayer or POA. Do not disclose any tax debt information prior to completing authentication process.

Before we begin am I reaching you on a cell phone?

If response is affirmative:

Cell phone conversations can be heard by others in a close proximity. Are you in a public place where others can hear the conversation, do we have your permission to continue the call?

If Taxpayer cannot talk provide our call back number. If Taxpayer says they can continue the conversation then proceed.

The intent of the follow up contacts will be discuss a previous promise to pay, follow up on missed payment or nonsufficient funds (NSF)

Promise to Pay

The objective of the call today is to discuss satisfying your outstanding balance of (*balance due*). On (*date of previous contact*) we discussed a payment arrangement of (*dollar amount*) on the (*frequency of payment*) of each month.

The IRS has not received your payment. How can we help facilitate your repayment?

Reiterate the prior arrangement and the duration of the payment plan e.g. 120 day, Payment within 7 years or the CSED, whichever is less, etc.

Missed Payment or NSF

The objective of the call today is to discuss your payment arrangement. You agreed to make a payment of (*dollar amount*) on (*date of payment*).

The IRS has not received your payment. When will you be able to make your payment?

*Counsel the Taxpayer through repayment options due to missed payment(s). If the s/he needs to restructure, assist the Taxpayer with new payment dates amounts, and frequency that would allow for payment in full through the new agreed upon term (120 days, CSED, etc...)
If the Taxpayer has an NSF assist with an providing alternate payment method and or payment dates.*

Once an arrangement has been reached for the missed payment(s) or NSF, reiterate the remaining payments in the arrangement:

We have agree to move your next payment to the *(date)*, in the amount of, *(dollar amount)*. Your remaining payments will continue on the *(day)* of *(month)*, in the amount of, *(dollar amount)* until your program is complete.

If the Taxpayer has payments on a different day each month, such as a payday:

We have agree to move your next payment to the *(date)*, in the amount of, *(dollar amount)*. Your remaining payments are scheduled for *(frequency; e.g. every four weeks)* for *(dollar amount)*, starting on *(date)*.

IRS Department Initial Contact with POA

Outbound Telephone Contact

QSA Contact the POA to discuss and resolve the Taxpayer's situation on all authorized years, unless the POA is a level H:

Hello is this, (*POA first and last name*)?

If Yes, or if the party contacted then puts the POA on the phone, then QSA continue:

Mr./Ms. (POA last name), this is (*Quality Service Associate full name*) and I'm calling from ConServe, a contractor for the Internal Revenue Service. My employee number is (ID number). I am calling to collect on a tax debt and this call may be recorded.

Do you currently represent (*account name*)?

If response is affirmative:

Before we begin am I reaching you on a cordless device such as a cell phone?

If response is affirmative:

Are you in a public place where others can hear the conversation?

Give the taxpayer an opportunity to respond:

Do we have your permission to continue the call?

If POA cannot talk QSA provide our call back number. If POA says they can continue the conversation, then proceed.

If yes, QSA proceed to authenticate by asking the POA for the taxpayer's name, address of record (number and street name, city, state, zip), primary taxpayer DOB and Authentication Number.

If the POA does not have the authentication number, proceed to verify the taxpayer's name, address of record, and DOB.

If the POA is willing to proceed, QSA may ask him or her for the taxpayer SSN. Request the first 5 digits from the POA, and then provide the last 4 digits of the SSN to the POA.

Once the POA has been authenticated, QSA proceed with verifying the Centralized Authorization File (CAF) number.

If the POA does not have the CAF number, QSA proceed with asking the POA to provide the address of the POA.

If the POA cannot verify their address or CAF number, politely discontinue the call and do not disclose information about the Taxpayer.

If the POA states they do not represent the Taxpayer, verify the Taxpayer's address and phone number, then advise the POA:

In order to revoke your authorization to represent (*account name*), you will need to submit a copy of the original Form 2848, write "Revoke" in the top margin, and attach a current signature and date.

The POA will send the Form 2848 to one of three address based on their location, which is located on the form.

If you do not have a copy of the form, you may send a signed and dated statement to the IRS indicating that you no longer represent (*account name*). Be sure to list all tax matters (*e.g. 1040, filing years 2009 and 2010*), the account name, Tax Identification Number, and the address of (*account name*).

Once ConServe has received notification from the IRS that you no longer represent (*account name*), we will contact (*account name*) directly and advise them that you have declined representation. Please send your revoke request directly to the appropriate IRS address on the Form. Please do not send your request to ConServe

If the CAF number or address has been verified, proceed with disclosures:

Thank you for verifying the information. Please be aware this is an attempt to collect a tax debt any information obtained will be used for that purpose and The Fair Debt Collection Practices Act protects taxpayers from collection abuses.

Have you or (*account name*) received IRS Publication 1?

Give the taxpayer an opportunity to respond, and advise s/he where they can find additional information.

If you have any questions regarding (*account name*) rights as a taxpayer, you can find more information in IRS Publication 1 at www.irs.gov or by calling 800-829-3676.

In order to best service your account, we may contact your cell phone or residence number using a contact management system or a prerecorded message. These calls may include payment or documentation reminders.

“Please state “yes” if you agree and “no” if you do not agree.”

Do not offer payment options to a POA level H.

The objective of this call today is to assist you in satisfying the total amount due of (\$XXXX.XX). Are you able to pay this balance in full?

When can you pay this in full?

Advise POA to use electronic payment methods available on irs.gov first. If the POA is unable/unwilling to use those methods, then advise the POA to send payments to the address. See Payment Method and Disclosures script for all payment methods.

If balance cannot be paid in full today, ask if they can pay the balance in full over the next 120 days.

*Can payoff within 120 days refer to Payment Method and Disclosure Script
Cannot payoff within 120 days but can pay in full within the CSED*

No problem, the IRS allows monthly payment arrangements. What monthly payment do you think the taxpayer can afford?

(use POA’s offered monthly amount this to calculate the time to pay the balance, if monthly amount offered will not pay within CSED or 7 years, then suggest a payment that will meet this period of time.)

If the POA states that the Taxpayer is unable to pay the balance in full, move to payment options of balance in full over an allowable term. Ask probing questions to determine repayment within the Taxpayer’s ability to pay, for example;

*How much can you afford each month?
How much time will you need to pay the balance?*

Use the repayment calculator to determine the payment arrangement for the Taxpayer. Once payment amount is agreed upon provide Taxpayer with payment methods and walk POE through IRS website to ensure payment is entered or if using a cash option, provide instructions and guidance prior to completing the call.

Cannot payoff within 120 days and cannot full pay within the CSED or 7 years, whichever is less, make one attempt to secure a voluntary payment and advise the taxpayer alternate collection resolutions are available through the IRS at www.irs.gov, also advise them

Please be advised that a voluntary payment will not suspend the further accrual of interest or penalties you may owe on the unpaid balance due.

If the POA indicates all or a portion of the tax was paid request payment details:

Amount of payment(s)

Type and method of payment (e.g. paper checks, EFTPS)

Address to where the payment was mailed

Issue date of payment

Date of receipt, receipt number, and type of receipt (if received)

Close Call

Prior to ending the call, secure/verify home, work and cell phone numbers when speaking to authenticated Taxpayers or their authorized representatives.

Mr./Ms. (*POA last name*), I thank you for your time and I would like to confirm you have our contact information. Once again, my name is (*your full name*). Our phone number is (*your phone number*). Extension (#####).

Update the system accordingly

Inbound Telephone Contact From POA

Thank you for calling ConServe this is (*state your first and last name*), this call may be recorded, may I have your first and last name please?

Once the POA has identified themselves and we have located the record proceed with the authentications process listed in the “Outbound Telephone Contact” section above. This includes identifying that we are a contractor for the Internal Revenue Service, your employee number, and that this is in regards to the collection of an IRS debt.

If the contact is unable to provide complete authentication, politely discontinue the call.

IRS Department Initial Contact with Taxpayer

Outbound Telephone Contact

Hello is this, *(Taxpayer(s) first and last name)*?

If Yes, or if the party contacted then puts the Taxpayer on the phone, then continue:

Mr./Ms. (Taxpayer(s) last name), this is (QSA full name) and I'm a Quality Service Associate calling from ConServe, a contractor for the Internal Revenue Service. My employee number is (ID number). I am calling to collect on a tax debt and this call may be recorded.

Before we begin am I reaching you on a cordless device such as a cell phone?

If response is affirmative:

Are you in a public place where others can hear the conversation?

Give the taxpayer an opportunity to respond:

Do we have your permission to continue the call?

Give the taxpayer an opportunity to respond:

If Taxpayer cannot talk QSA provide our call back number. If Taxpayer says they can continue the conversation, then QSA proceed.

Thank you. The IRS recently contacted you by mail, have you received this information?

QSA proceed with verifying, Address of Record, DOB, and then the TAN. If the Taxpayer does not have their TAN, you may authenticate with SSN after verifying Address of Record and DOB:

Thank you, could you please verify your full address, including zip code (*Do not disclose the Address of Record to the taxpayer, street number and street name, city, state, and zip*)?

If the full address is provided but incorrect:

The address you provided us does not match the records we have in our office. Have you moved since you filed?

If they have moved and can confirm their address on record, then QSA must update their address and direct the taxpayer to www.irs.gov or to call 1-800-829-3676 to complete form 8822 "Change of Address":

*If address **cannot** be confirmed:*

Mr./Ms. (*Taxpayer(s) last name*), at this point we will need to terminate the call until we can authenticate who you are. If you have any questions you may contact us at (ConServe's Toll Free Number).

If address is correct QSA verify the full DOB, if you are speaking to the secondary taxpayer, s/he must provide the primary's DOB to authenticate:

Thank you. Could you please verify your (*or primary taxpayer*) full Date of Birth which includes the month, day, and year of the primary taxpayer?

*If Primary TP DOB is **not** confirmed:*

Mr./Ms. (*Taxpayer(s) last name*), at this point we will need to terminate the call until we can authenticate who you are. If you have any questions you may contact us at (ConServe's Toll Free Number).

If Primary TP DOB is confirmed QSA proceed with verifying TAN:

In order to continue, I need to verify I have the correct person. The IRS requires that I validate your Taxpayer Authentication Number. To validate the number, I need you to state the first 5 numbers and then I will state the last 5 numbers.

If Taxpayer does not have their TAN, QSA may verify with SSN:

Since you do not have your Taxpayer Authentication Number (TAN), we have two ways to proceed. You can provide us with the first 5 digits of your Social Security Number, and we will provide the last four to complete the authentication process, or you have the right to have a new letter sent to the address on file which will contain your TAN. Typically, we allow 5 days for delivery of this letter.

If Taxpayer requests a letter to be sent:

Ok, we will send the letter. It will arrive in approximately 5 calendar days. Once you receive this letter please call us back at (ConServe's Toll Free Number) to continue this discussion.

If Taxpayer cannot authenticate their TAN or SSN then:

Mr./Ms. (*Taxpayer(s) last name*), at this point we will need to terminate the call until we can complete the authentication process. If you have any questions you may contact us at (ConServe's Toll Free Number).

Thank you.

In order to best service your account, we may contact your cell phone or residence number using a contact management system or a prerecorded message. These calls may include payment or documentation reminders." "Please state "yes" if you agree and "no" if you do not agree."

Once the Taxpayer Authentication has been verified, proceed with confirming any additional liable parties (i.e. secondary taxpayer such as spouse on a joint return). Verify and update all demographics on the account.

If the Taxpayer(s) changed his or her last name due to marriage or divorce, he/she must provide BOTH his and her previous last name, and the new last name.

Once authentication is complete proceed with disclosures:

Please be aware this is an attempt to collect a tax debt any information obtained will be used for that purpose and The Fair Debt Collection Practices Act protects taxpayers from collection abuses.

Confirm receipt of IRS Publication 1. Only upon initial contact do you need to verify receipt of IRS Publication 1

Have you received IRS Publication 1?

Give the taxpayer an opportunity to respond, and advise her/him where they can find additional information.

If you have any questions regarding your rights as a taxpayer, you can find more information in IRS Publication 1 at www.irs.gov or by calling 800-829-3676.

The objective of this call today is to assist you in satisfying your delinquent Tax debt. The current amount due is (\$XXXX.XX). Are you able to pay this balance in full?

If balance cannot be paid in full, ask if they can pay the balance in full over the next 120 days.

Can payoff within 120 days refer to Payment Method and Disclosure Script

Cannot payoff within 120 days but can pay in full within the CSED

OK, if you cannot pay this off within the next 120 days, the IRS offers alternate payment options.

If the Taxpayer is unable to pay the balance in full, move to payment options of balance in full over an allowable term. Ask probing questions to determine payment arrangement option for the Taxpayer's, for example;

*How much can you afford each month?
How much time will you need to pay the balance?*

Use the repayment calculator to determine a payment arrangement within the payment arrangement options for the Taxpayer. Once the payment arrangement amount is agreed upon, provide Taxpayer with payment methods and if electronic method accepted, walk through www.irs.gov.

If the taxpayer cannot payoff within 120 days and cannot full pay within the CSED or 7 years, whichever is less, make one attempt to have the taxpayer make a voluntary payment by mail or electronically and advise the taxpayer alternate collection resolutions are available through the IRS at www.irs.gov, also advise them;

Please be advised that a voluntary payment will not suspend the further accrual of interest or penalties you may owe on the unpaid balance due.

If the taxpayer indicates all or a portion of the tax was paid request payment details:

*Amount of payment(s)
Type and method of payment (e.g. paper checks, EFTPS)
Address to where the payment was mailed
Issue date of payment
Date of receipt, receipt number, and type of receipt (if received)
If applicable, request the front and back of the cashed check and/or the payment instrument number*

Close Call

INITIAL CONTACT WITH TAXPAYER

CF.XX.0

Revision
1

Revision Date
2/20/2012



Prior to ending the call, secure/verify home, work and cell phone numbers when speaking to authenticated Taxpayers or their authorized representatives.

Mr./Ms. (*Taxpayer last name*), I thank you for your time and I would like to confirm you have our contact information. Once again, my name is (*your full name*). Our phone number is (*your phone number*). Extension (####).

Update the system accordingly

Inbound Telephone Contact

Thank you for calling ConServe this is (*state your first and last name*), this call may be recorded, may I have your first and last name please?

Once the Taxpayer has identified themselves and we have located the record proceed with the authentications process listed in the “Outbound Telephone Contact” section above. This includes identifying that we are a contractor for the Internal Revenue Service, your employee number, and that this is in regards to the collection of an IRS debt.

If the contact is unable to provide complete authentication, politely discontinue the call.

IRS Department Initial Contact with Third Party

Outbound Tax Information Authorization (TIA)

Contact with an authorized third party is to allow another person, a Taxpayer appointee, to exchange Taxpayer information for the Taxpayer's benefit. The same authentication process used for Taxpayers applies.

Hello is this, *(TIA first and last name)*?

If Yes, or if the party contacted then puts the TIA on the phone, then continue:

Mr./Ms. *(TIA last name)*, this is *(Debt Counselor full name)* and I'm calling from ConServe, a contractor for the Internal Revenue Service. My employee number is *(ID number)*. Do you currently handle tax matters for *(account name)*?

If yes;

Please be advised that this call may be recorded.

Before we begin am I reaching you on a cordless device such as a cell phone?

If response is affirmative:

Are you in a public place where others can hear the conversation?

Give the taxpayer an opportunity to respond:

Do we have your permission to continue the call?

Give the taxpayer an opportunity to respond:

If 3rd party or TIA cannot talk provide our call back number. If TIA says they can continue the conversation, then proceed.

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If yes, proceed with asking the TIA for the taxpayer Address of Record (number and street, city, state, zip), DOB, and authentication number. If the TIA does not have the authentication number, you may ask s/he for the taxpayer SSN. Once the TIA has been authenticated, proceed with verifying the Centralized Authorization File (CAF) number. If the TIA does not have the CAF number, ask the caller to secure a copy of Form 8821. Do not disclose any taxpayer information without the CAF number. If the TIA states they are no longer an appointee to the taxpayer, contact the taxpayer directly.

If the CAF number is verified, proceed with disclosures:

Thank you for verifying the information.

Please be aware this is an attempt to collect a tax debt any information obtained will be used for that purpose and The Fair Debt Collection Practices Act protects taxpayers from collection abuses.

Do not negotiate payment options with TIA. *Verify information was received or provide any additional information requested. If appropriate, direct TIA to have the Taxpayer Contact ConServe.*

Inbound Tax Information Authorization (TIA)

Complete Authentication: Address, DOB, TAN and then ask for the CAF number. If the TIA is unable to provide the CAF number, ask the caller to secure a copy of Form 8821. Do not disclose any Taxpayer information without the CAF number.

Once authentication is verified proceed with disclosures:

Outbound Unauthorized Third Party Contact

When placing an outbound call and contact is made with someone other than the Taxpayer/POA, you may ask/confirm the Taxpayer's location information:

If there is reason to believe that you are speaking to a minor and they are unable to put the Taxpayer/POA on the call, do not probe for contact information and politely discontinue the call.

This is (*Debt Counselor full name*). I am calling to confirm contact information for (*Taxpayer(s) first and last name*). Can you please provide where I can contact (*Taxpayer(s)*)?

If the party contacted is probing and will not confirm or deny being the Taxpayer, then continue:

I am calling in regards to a personal business matter. I just want to make sure that I'm not disclosing personal information to anybody other than (Taxpayer(s) first and last name).

If the party contacted then confirms being the Taxpayer or puts the Taxpayer on the phone, then continue with the authentication process.

If the party contacted still does not confirm or deny being the Taxpayer, the call should be politely discontinued with no further inquiry.

If any contacted party asks what ConServe does but has not been authenticated, then state:

My name is (Debt Counselor full name) and our company provides professional and confidential services to businesses and individuals.

Only say you are calling from ConServe if the contacted party specifically asks for the name of our company.

If the third-party requests to give the Taxpayer a message on your behalf, politely decline and discontinue the call. Never disclose you are calling on behalf of the IRS or provide any Taxpayer information.

Contact with Answering Machine/Voice Mail

Answering Machine/Voicemail Unverified Phone Number:

If the phone number is unverified, leave the following message:

We have an important message from ConServe. This is a call from a debt collector. Please call us back at [*company telephone number*].

Reasonably Believes the Taxpayer Will Pick Up the Message.

You may leave the following message if prior contact was made and the phone number was verified with the Taxpayer:

Hello this is (*Debt Counselor full name*) and I work for ConServe, a contractor for the IRS. We are calling in regards to a debt. Please return my call at [*company telephone number*], and reference account number [*ConServe unique identifier*].

Thank you.

Payment Methods & Disclosure

Discuss payment methods with the Taxpayer/POA Section 8.2 of PPG.

Agree to a method that allows the Taxpayer the ability to pay timely (electronic payment options should be emphasized/suggested first):

The following payment methods are available to taxpayers:

-Taxpayers may make a payment via [www.irs.gov /Payments](http://www.irs.gov/Payments):

- Direct Pay (F1040 only)*
- Debit or Credit Card**
- EFTPS (enrollment required)*
- Electronic Fund Withdrawal*
- Same-day wire*

-IRS PayNearMe (cash)

-IRS2go mobile app

-Taxpayers may mail a check or money order to the IRS

**Note: Advise the taxpayer that they will be charged a convenience fee by the service provider based on the amount being paid when making debit/credit card payments.*

Once you have reached a payment arrangement with the Taxpayer/POA read the below script:

1. Payment must be made directly to the IRS.
2. Extra payments or higher payments can be accepted at any time.
3. Payments will be applied first to tax, then penalties, then interest.
4. If you have multiple tax years, your payment is applied to the earliest assessment. For example, tax year 2013 before 2014.
5. All future returns must be filed and the tax due paid in a timely manner.
6. Any Future tax refunds will be applied to the balance due. You will still be responsible for your scheduled payment under the terms of the payment arrangement.
7. A letter with the agreed terms of a payment arrangement will be sent to you.
8. Penalties and interest will continue to accrue while the arrangement is in effect and you must continue to make the monthly payments.

If the taxpayer wants to pay by mail provide the address and instructions:

All PCA related payments will be processed at the following IRS address:

*Department of the Treasury
Internal Revenue Service
Kansas City, MO 64999-0010*

Taxpayers who want to make a payment by mail must be instructed to:

- 1) Make checks or money orders payable to the "United States Treasury"*
- 2) NOT send cash*
- 3) Include name, address, daytime telephone number, when not already preprinted on the check or money order*
- 4) Write the form number and tax year for which the payment is being made and the primary taxpayer's SSN/EIN on the check or money order.*