

Business Taxpayer Voluntary Payment Presentation

Sir/Ma'am, how much would your company like to pay toward this tax liability as a one-time voluntary payment? What date would your company like to make the payment?

Great, I will document the account that your company will make a payment of **(insert dollar amount)** on **(insert date)**. The IRS offers several ways to pay, what payment method would your company like to use to make their payment? **(Proceed to Payment Instructions then return to Voluntary Payment Close)**

Voluntary Payment Close

Sir/Ma'am, as I mentioned earlier I will document the account to reflect that your company will make a one-time voluntary payment of **(insert dollar amount)** on **(insert date)**. We will return the account to the IRS in 10 days. If your company is able to resolve this account in the future, please contact the IRS to discuss resolution. Please keep in mind there are alternative resolutions such as an Offer In Compromise available through the IRS website at www.irs.gov.

Sir/Ma'am, before I end this call I must inform you that extra payments or higher payments can be accepted at any time. When making payment(s) by mail, your company will want to send those payment(s) to the IRS at **(insert IRS address)** with a copy of the latest notice they have received. Payments are applied to the tax first, then penalties, and then interest. **Note: When there are multiple tax years, the payment is applied to the earliest assessment or earliest Collection Statute Expiration Date, whichever is in the best interest of the government.** All future returns must be filed and the tax due paid in a timely manner. Any future tax refunds will be applied to the balance due. Penalties and interest will continue to accrue on this account until the total amount due is paid in full.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

Note: Do not notify the authorized representative of any unfiled return(s) or return information provided by IRS unless the POA has authorization for those years on file.

Hello, my name is **(ARS real name)**, on a recorded line, can I please speak with **(POA first and last name)? (Once full name confirmed) Mr. /Ms. (POA last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms. **(POA last name)** listed as an **(authorized/has) (Power of Attorney)** for **(Taxpayer Name)**.

How does your client's name appear on the account? **(If a joint return)** How does your client's spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the POA confirms their client's name (and spouse when required) as it appears on the account proceed to next question.**

If the POA is unable to provide their client's name as it appears on the account and their client's spouse's name (when applicable) as it appears on the account:

Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your client's current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the POA

If the address provided matches the address of record: (Document account and Continue to next question)

If the POA fails to provide the correct address of record, but provides their client's name as it appears on the account (and spouse when required): Sir/Ma'am, has your client moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your client's address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address.** Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling

1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able to authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the POA is able to authenticate their client's name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Next Question.

If the POA is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

What are the first 5 digits of your client's Taxpayer Authentication Number?

If taxpayer provides the first 5 digits correctly: The last 5 digits of your client's Taxpayer Authentication Number are _____. **Continue to next Question.**

If the first 5 digits the taxpayer provides are incorrect, do not provide the last 5 digits until the POA provides the correct first 5 digits, ask them to repeat the first 5 digits, if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match our records. If you are willing to continue the authentication process to discuss resolution without your client's Taxpayer Authentication Number, you may provide the first 5 digits of your

client's Social Security Number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your client's Social Security Number?

If provides the correct first 5 digits of the Social Security Number: Thank you, the last 4 digits are _____. Correct?

If yes: Would you like us to resend your client's Initial Contact Letter to you so you will have access to the Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter and suspend account for 5 days: Mr. /Ms. (POA Last name) we will resend your client's Initial Contact Letter to you.
Continue to next Question

If No: Document that the POA does not want the Initial Contact Letter resent. Continue to Next Question

If No or the POA provides the incorrect first 5 digits of the social security Number: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until you have the Taxpayer Authentication Number or when the correct first 5 digits of the social security number can be provided.

NOTE: If the POA indicates they did not receive their client's Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the POA Address in the past: Continue to POA has not received their client's Initial Contact Letter and Refuses to Authenticate section below.

If the NOTE above does not apply and a copy of the Initial Contact Notice has been mailed to the POA previously: Mr. /Mrs. (POA Last name), Performant sent your client's Initial Contact Letter to you on **(insert date)**. Would you like us to resend your client's Initial Contact Letter?

If yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. (POA Last name) we will resend your client's Initial Contact Letter to you. Please call me once you have your client's Taxpayer Authentication Number or when the correct first 5 digits of your client's Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

If No, document the POA does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful you will receive your client's Initial Contact Letter we sent on **(insert date)**. Please call me back once you have your client's Taxpayer Authentication Number or when the correct first 5 digits of your client's Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

POA has not received a copy of their client's Initial Contact Letter and Refuses to Authenticate (we have not sent a certified Initial contact letter to the POA prior): Sir, Ma'am, since you did not receive a copy of your client's Initial Contact Letter and you will not authenticate today, we will send you a copy of your client's Initial Contact Letter to you by certified mail. Please contact me once you receive the letter and can provide your client's Taxpayer Authentication Number so we can assist you. I hope to hear back from you soon. Have a good day.

How does your name appear on the **(Power of Attorney/Tax Information Authorization)** for Mr. /Ms. **(Taxpayer's last name)** account?

If matches: Continue to next Question.

If does not match: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is your Name and Representative (CAF) Number?

If the correct Representative (CAF) Number is provided by the POA along with their name: Continue presentation at Full Disclosure Section

If the POA is unable to provide the Representative (CAF) Number as it appears on the record of account: What is your address as it was reported to the IRS on Form 2848, *Power of Attorney and Declaration of Representative*?

If the address given is correct for the POA along with their name: Continue Presentation at Full Disclosure Section

If the POA address does not match the record of account: Mr. /Ms. **(POA last name)**, if you have had a change in address, you may need to complete Form 2848, *Power of Attorney and Declaration of Representative* and submit it to the IRS. For security purposes, we will have to discontinue this phone call until the proper authentication can be provided which includes your name and Representative (CAF) Number or your name and address as it matches IRS records. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Full Disclosure Section

If the POA can verify their Representative (CAF) Number or the POA Address: Thank you, Mr. /Ms. **(POA last name)**. As I said, my name is **(ARS real name)**, and my employee number is _____. I am with Performant Recovery, Inc. we are a collection agency, Sir/Ma'am, and we are under contract with the Internal Revenue Service to collect **\$(control F12, line one balance)** the amount **(taxpayer full name)** owes as of today on **(his/her/their)** delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuse.

Cell Phone Section

Are we speaking on a cell phone today?

If No, Continue Presentation at Publication 1 Section on page 2.

If Yes: I am required to advise you, cordless devices use unsecured lines, and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone?

If No, document account: Understood, my telephone number is **(insert our number and extension)**. Sir/Ma'am, what time can I expect you to call me back from a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that you will be calling me back on **(Insert day and time)**. I look forward to assisting you in this matter. Have a good day!

If Yes, document permission and continue Presentation at Publication 1 Section below: Thank you.

Publication 1 Section

If the Notice Indicator is "No" (Documentation indicates the POA received Publication 1: Continue Presentation at Account Information Section

If the Notice indicator is "Yes"(Documentation indicates the POA has not received Publication 1): Did you receive your client's Initial Contact Letter along with a copy of Publication 1, *Your Rights as a Taxpayer*, that we mailed on **(insert date sent to the POA's address)?**

If No or does not know: Mr. /Ms. **(POA last name)**, we sent the letter to your address listed as the Power of Attorney for Mr. /Ms. **(Taxpayers last name)** account on **(insert date)**. In the meantime if you would like to view or print a copy of Publication 1, *Your Rights as a Taxpayer*, you may visit www.irs.gov. **Continue Presentation at Account Information Section**

If Yes: Great. **Document Receipt of Publication 1 and Continue Presentation at Account Information Section**

Account Information Section

NOTE: If the POA authorization level is an “H” or you are speaking to a Tax Information Authorization (TIA): Proceed with the “POA Level “H” / Tax Information Authorization (TIA) Authorization Presentation.” Otherwise, continue with this presentation.

Mr. /Ms. **(POA last name)**, I have received notification the payment arrangement on Mr. /Ms. **(taxpayers last name)** delinquent tax debt has become past due. The past due amount is **\$(insert delinquent amount)**. How does Mr. /Ms. **(taxpayer’s last name)** plan on resolving the past due amount on their account? **(Negotiate with the POA to bring the taxpayer’s payment arrangement to a current status in the shortest amount of time possible to avoid the possibility of the payment arrangement being terminated.)**

If the POA is uncooperative and will not agree to a resolution of the past due amount, say the following: Sir/Ma’am, I was hopeful that you would be able to agree to a resolution of the past due amount on Mr. /Ms. **(taxpayer’s last name)** delinquent tax payment arrangement. Is there anything I could help explain in order to assist you with a resolution?

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you have any questions? Do you still have my number, Mr. /Ms. **(POA last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

If POA is interested in resolving the past due amount, negotiate and document the account with agreed upon arrangements, and say: Mr. /Ms. **(POA last name)**, you have agreed to **(restate amounts and dates the past due amount will be paid)** to bring Mr. /Ms. **(taxpayer’s last name)** delinquent tax payment arrangement current.

It is important that Mr. /Ms. **(taxpayer's last name)** continue to make their monthly payments of **\$(monthly payment amount)** on the **(monthly date)** of each month in order to keep their account current.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you have any questions? Do you still have my number, Mr. /Ms. **(POA last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

If not interested in resolving past due amount: I understand, Mr. /Ms. **(POA last name)**. I will note on Mr. /Ms. **(taxpayer's last name)** account that we spoke today, and you are not going to arrange for the payment of the past due amount on the account at this time. Why don't you think about what we have discussed and give me a call back in a few days.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you have any questions? Do you still have my number, Mr. /Ms. **(POA last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

Delinquent Billing with Power of Attorney (POA)

IF YOU ARE SPEAKING TO AN ATTORNEY WHO IS AN AUTHORIZED POWER OF ATTORNEY, DO NOT USE THIS PRESENTATION.

Note: Do not notify the authorized representative of any unfiled return(s) or return information provided by IRS unless the POA has authorization for those years on file.

Hello, my name is **(ARS real name)**, on a recorded line, can I please speak with **(POA first and last name)? (Once full name confirmed) Mr. /Ms. (POA last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms. **(POA last name)** listed as an **(authorized/has) (Power of Attorney)** for **(Taxpayer Name)**.

How does your client's name appear on the account? **(If a joint return)** How does your client's spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the POA confirms their clients name (and spouse when required) as it appears on the account proceed to next question.**

If the POA is unable to provide their clients name as it appears on the account and their clients spouse's name (when applicable) as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your client's current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the POA

If the address provided matches the address of record: (Document account and Continue to next question)

If the POA fails to provide the correct address of record, but provides their clients name as it appears on the account (and spouse when required): Sir/Ma'am, has your client moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your client's address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address. Sir/Ma'am it is important anytime your**

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client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able to authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the POA is able to authenticate their client's name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Next Question.

If the POA is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

What are the first 5 digits of your clients Taxpayer Authentication Number?

If taxpayer provides the first 5 digits correctly: The last 5 digits of your clients Taxpayer Authentication Number are _____. **Continue to next Question.**

If the first 5 digits the taxpayer provides are incorrect, do not provide the last 5 digits until the POA provides the correct first 5 digits, ask them to repeat the first 5 digits, if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match

Delinquent Billing with Power of Attorney (POA)

our records. If you are willing to continue the authentication process to discuss resolution without your clients Taxpayer Authentication Number, you may provide the first 5 digits of your clients Social Security Number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your clients Social Security Number?

If provides the correct first 5 digits of the Social Security Number: Thank you, the last 4 digits are _____. Correct?

If yes: Would you like us to resend the Initial Contact Letter to **(Check if POA has authority to receive a copy of taxpayer correspondence. If so, you)** and your client so you will have access the Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter to appropriate parties based on authority levels and suspend account for 5 days: Mr. /Ms. **(POA Last name)** we will resend the Initial Contact Letter to **(Check if POA has authority to receive a copy of taxpayer correspondence. If so, you at the address provided by the IRS)** and your client at the address of record. **Continue to next Question**

If No: Document that the POA does not want the Initial Contact Letter resent. Continue to Next Question

If No or the POA provides the incorrect first 5 digits of the social security Number: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until you have the Taxpayer Authentication Number or when the correct first 5 digits of the social security number can be provided. **NOTE: If the POA who has authority to receive a copy of the taxpayers correspondence indicates they did not receive the Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the POA Address in the past: Continue to POA has not received their clients Initial Contact Letter and Refuses to Authenticate section below. Do not disclose or confirm the address of record to the POA. If this does not apply, continue.** Mr. /Mrs. **(POA Last name)**, Performant sent the letter to the address of record **(Check if POA has authority to receive a copy of taxpayer correspondence. If so, and your address as listed on the account)**. I am hopeful the notice will be delivered in the next few days. However, if your client has had any changes in their address it is important that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated

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address from the IRS we will send a new Initial Contact Letter to that address. In the meantime, would you like us to resend the Initial Contact Letter to the address of record (**Check if POA has authority to receive a copy of taxpayer correspondence? If so**, and your address as listed on the account)?

If yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. (**POA Last name**) we will resend the Initial Contact Letter to the address of record (**Check if POA has authority to receive a copy of taxpayer correspondence. If so**, and your address as listed on the account). Please call me back once you have the Taxpayer Authentication Number or when the correct first 5 digits of the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 (**with extension**). I hope to hear back from you soon.

If No, document the POA does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful (**Check if POA has authority to receive a copy of taxpayer correspondence. If so**, you) and your client will receive the Initial Contact Letter we previously sent. Please call me back once you have your clients Taxpayer Authentication Number or when the correct first 5 digits of the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 (**with extension**). I hope to hear back from you soon.

POA has not received a copy (who is authorized to receive a copy of the taxpayers correspondence) of their clients Initial Contact Letter and Refuses to Authenticate (we have not sent a certified Initial contact letter to the POA prior): Sir, Ma'am, since you did not receive a copy of your clients Initial Contact Letter and you will not authenticate today, we will send you a copy of the Initial Contact Letter by certified mail to the address the IRS provided for you along with a copy by regular mail to your client. **NOTE: Do not disclose or confirm the address of record to the POA.** However, if your client has had any changes in their address it is important that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address by regular mail. Please contact me back once you receive the letter and can provide your clients Taxpayer Authentication Number. I hope to hear back from you soon. Have a good day.

How does your name appear on the (**Power of Attorney/Tax Information Authorization**) for Mr. /Ms. (**Taxpayer's last name**) account?

If matches: Continue to next Question.

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If does not match: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is your Name and Representative (CAF) Number?

If the correct Representative (CAF) Number is provided by the POA along with their name: Continue presentation at Full Disclosure Section

If the POA is unable to provide the Representative (CAF) Number as it appears on the record of account: What is your address as it was reported to the IRS on Form 2848, *Power of Attorney and Declaration of Representative*?

If the address given is correct for the POA along with their name: Continue Presentation at Full Disclosure Section

If the POA address does not match the record of account: Mr. /Ms. **(POA last name)**, if you have had a change in address, you may need to complete Form 2848, *Power of Attorney and Declaration of Representative* and submit it to the IRS. For security purposes, we will have to discontinue this phone call until the proper authentication can be provided which includes your name and Representative (CAF) Number or your name and address as it matches the IRS' records. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Full Disclosure Section

If the POA can verify their Representative (CAF) Number or the POA Address: Thank you, Mr. /Ms. **(POA last name)**. As I said, my name is **(ARS real name)**, and my employee number is _____. I am with Performant Recovery, Inc. we are a collection agency, Sir/Ma'am, and we are under contract with the Internal Revenue Service to collect **\$(control F12, line one balance)** the amount **(taxpayer full name)** owes as of today on **(his/her/their)** delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuse.

Cell Phone Section

Are we speaking on a cell phone today?

If No, Continue Presentation at Publication 1 Section on page 2.

If Yes: I am required to advise you, cordless devices use unsecured lines, and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear

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the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone?

If No, document account: Understood, my telephone number is **(insert our number and extension)**. Sir/Ma'am, what time can I expect you to call me back from a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that you will be calling me back on **(Insert day and time)**. I look forward to assisting you in this matter. Have a good day!

If Yes, document permission and continue Presentation at Publication 1 Section below: Thank you.

Publication 1 Section

If there is previous documentation on the account that the taxpayer received Publication 1, continue presentation at Account Information Section.

If there is no previous documentation on the account that the taxpayer received Publication 1: Did your client receive the Initial Contact Letter along with a copy of Publication 1, *Your Rights as a Taxpayer*, that Performant mailed on **(insert the date mailed to taxpayer address)**?

If yes, document and continue Presentation at Account Information Section.

If No or does not know: Mr. /Ms. **(POA last name)**, please give me your client's current address again.

If the POA provides the same address Performant sent the Initial Contact Letter to: Mr. /Ms. **(POA last name)** is there a suite number or anything else I should be aware of when sending you correspondence?

If no or does not know, document and say. Sir/Ma'am, if your client did not receive the Initial Contact Letter that contained a copy of Publication 1, *Your Rights as a Taxpayer*, you or Mr./Ms. (taxpayer) may view or print a copy of Publication 1 at www.irs.gov website. Continue presentation at Account Information Section below.

If yes: Sir/ Ma'am, if your client has had a change of address, it is important that you update or Mr. /Ms.**(Taxpayer's last name)** update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by

Delinquent Billing with Power of Attorney (POA)

calling 1-800-829-3676. Sir/Ma'am, once the form is complete, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that all IRS mail is received at your client's new address. **If the Power of Attorney requests us to mail the form, document and request Form 8822 to be sent to the Power of Attorney.** In the meantime, you or Mr. /Ms. **(Taxpayer's last name)** may view or print a copy of Publication 1 at www.irs.gov website. **Continue presentation at Account Information Section below.**

If the POA provides a different address than we have on the account: Sir/Ma'am, if your client has had a change of address it is important that you or Mr. /Ms. **(Taxpayer's last name)** update the new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once the form is complete, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that all IRS mail is received at your client's new address. In the meantime, you or Mr. /Ms. **(Taxpayer's last name)** may view or print a copy of Publication 1 at www.irs.gov website. **Continue presentation at Account Information Section below.**

Account Information Section

NOTE: If the POA authorization level is an "H" or you are speaking to a Tax Information Authorization (TIA): Proceed with the "POA Level "H" / Tax Information Authorization (TIA) Authorization Presentation". Otherwise, continue with this presentation.

Mr. /Ms. **(POA last name)**, I have received notification the payment arrangement on Mr. /Ms. **(taxpayers last name)** delinquent tax debt has become past due. The past due amount is **\$(insert delinquent amount)**. How does Mr. /Ms. **(taxpayer's last name)** plan on resolving the past due amount on their account? **(Negotiate with the POA to bring the taxpayer's payment arrangement to a current status in the shortest amount of time possible to avoid the possibility of the payment arrangement being terminated).**

If the POA is uncooperative and will not agree to a resolution of the past due amount, say the following: Sir/Ma'am, I was hopeful that you would be able to agree to a resolution of the past due amount on Mr. /Ms. **(taxpayer's last name)** delinquent tax payment arrangement. Is there anything I could help explain in order to assist you with a resolution?

Delinquent Billing with Power of Attorney (POA)

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you have any questions? Do you still have my number, Mr. /Ms. **(POA last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

If POA is interested in resolving the past due amount, negotiate and document the account with agreed upon arrangements, and say: Mr. /Ms. **(POA last name)**, you have agreed to **(restate amounts and dates the past due amount will be paid)** to bring Mr. /Ms. **(taxpayer's last name)** delinquent tax payment arrangement current. It is important that Mr. /Ms. **(taxpayer's last name)** continue to make their monthly payments of **\$(monthly payment amount)** on the **(monthly date)** of each month in order to keep their account current.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you have any questions? Do you still have my number, Mr. /Ms. **(POA last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

If not interested in resolving past due amount: I understand, Mr. /Ms. **(POA last name)**. I will note on Mr. /Ms. **(taxpayer's last name)** account that we spoke today, and you are not going to arrange for the payment of the past due amount on the account at this time. Why don't you think about what we have discussed and give me a call back in a few days.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you have any questions? Do you still have my number, Mr. /Ms. **(POA last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

Hello, my name is **(ARS real name)**, on a recorded line. May I please speak with **(Taxpayer full name)? (Once confirmed) Mr. /Ms. (Taxpayer last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms. **(POA last name)**.

How does your name appear on the account? **(If a joint return)** How does your spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the taxpayer confirms their name (and spouse when required) as it appears on the account proceed to next question.**

If the taxpayer is unable to provide their name as it appears on the account and their spouse's name (when applicable) as it appears on the account:

Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the taxpayer

If the address provided matches the address of record: (Document account and Continue to next question)

If the taxpayer fails to provide the correct address of record, but provides their name as it appears on the account (and spouse when required): Sir/Ma'am, have you moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address.** Sir/Ma'am it is important anytime you move or have a change of address that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing

this form it will ensure that all IRS mail will be received at your new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime you move or have a change of address that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at your new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able to authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the taxpayer is able to authenticate their name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Taxpayer Authentication Number Section.

If the taxpayer is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

Taxpayer Authentication Number Section

What are the first 5 digits of your Taxpayer Authentication Number?

If taxpayer provides the first 5 digits correctly: The last 5 digits of that Taxpayer Authentication Number are _____. **Proceed to Full Disclosure Section.**

If the first 5 digits the taxpayer provides are incorrect, do not provide the last 5 digits until the taxpayer provides the correct first 5 digits, ask them to repeat the first 5 digits, if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match our records. **(Start here if the taxpayer says they do not have their taxpayer authentication number)** If you are willing to continue the

authentication process to discuss resolution without your Taxpayer Authentication Number, you may provide the first 5 digits of your social security number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your Social Security Number?

If the tax payer provides the first 5 digits of the Social Security Number:

Thank you, the last 4 digits are _____. Correct?

If Yes: Great, Would you like us to resend the Initial Contact Letter to the address of record so you will have your Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter and suspend account for 5 days: Mr. /Ms. (taxpayer's Last name) we will resend the Initial Contact Letter to the address of record, please keep an eye out for it in the mail.
Proceed to Full Disclosure Section

If No: Document the taxpayer does not want the Initial Contact Letter resent.

Proceed to Full Disclosure Section**If No or the taxpayer provides the**

incorrect fits 5 digits of the social security Number: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until you have received the Initial Contact Letter which contains your Taxpayer Authentication Number or when the correct first 5 digits of the social security number can be provided. **NOTE: Do not disclose or confirm the address of record to the taxpayer.** Mr./Mrs._____, Performant sent the letter to the

address of record. I am hopeful you will receive the notice in the next few days. However, if you have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address. In the meantime, do you need us to resend the Initial Contact Letter to the address of record?

If Yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. (taxpayer's Last name) We will resend the Initial Contact Letter to the address of record, please keep an eye out for it in the mail in the next few days. Please call me back once you receive the letter which

contains your Taxpayer Authentication Number or when the first 5 digits of the Social Security Number can be provided so we can assist you. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If No, document the taxpayer does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful you will receive the Initial Contact Letter we previously sent. Please call me back once you receive the letter which contains your Taxpayer Authentication Number or when the first 5 digits of the Social Security Number can be provided so we can assist you. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Full Disclosure Section

If a taxpayer can authenticate Taxpayer Authentication Number or first 5 digits of the Social Security Number (when applicable), name (and spouse when required), and complete address of record (address, city, state and zip) and the primary taxpayer's date of birth: Thank you, Mr. /Ms. **(taxpayer last name)**. As I said, my name is **(ARS real name)**, and my employee number is _____. I am with Performant Recovery, Inc. we are a collection agency, Sir/Ma'am, and we are under contract with the Internal Revenue Service to collect **\$(account balance)**, the amount you owe as of today on your delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also be aware, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuse.

Cell Phone Section

If you know or are told that you are speaking on a cell phone: I am required to advise you, cordless devices use unsecured lines, and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone??

If no, document account: I understand. It may be best then that you return my call at a more convenient time. My phone number is **(insert our number with extension)**. Sir/Ma'am, what time can I expect you to call me back from a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that you will be calling me back on **(insert day and time)**. I look forward to assisting you with this matter. Have a good day!

If yes, document permission and continue Presentation at Publication 1 Section:
Thank you.

Publication 1 Section

If there is previous documentation on the account that the taxpayer received Publication 1, continue presentation at Account Information Section.

If there is no previous documentation on the account that the taxpayer received Publication 1: Did you receive the Initial Contact Letter along with a copy of Publication 1, *Your Rights as a Taxpayer*, that Performant mailed on (insert date)?

If Yes, document and continue to the Account Information Section.

If No: Mr./Mrs. _____, please give me your current address again.

If the taxpayer provides the same address Performant sent the Initial Contact Letter to: Mr. /Ms. (taxpayer last name) is there an apartment number or anything else I should be aware of when mailing you correspondence?

If No, document account and say: Sir/Ma'am, if you did not receive the Initial Contact Letter that contained a copy of Publication 1, *Your Rights as a Taxpayer*, you may view or print a copy of Publication 1 at www.irs.gov.
Continue Presentation at Account Information Section.

If Yes, update address and say: Mr. /Ms. (taxpayer last name), It is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form has been completed, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that you receive all future IRS mail. **Continue Presentation at Account Information Section.**

Account Information Section

Mr. /Ms. (taxpayer last name), I received notification that your payment arrangement on your delinquent tax debt is past due. The past due amount is \$(insert delinquent amount). How do you plan on resolving the past due amount? **(Negotiate with the taxpayer to bring their payment arrangement to a current status in the shortest amount of time possible to avoid the possibility of their payment arrangement being terminated.)**

If the taxpayer is uncooperative and will not agree to a resolution of the past due amount, say the following: Sir/Ma'am, I was hopeful that you would be able to agree to a resolution of the past due amount on your delinquent tax payment arrangement. Is there anything I can help explain in order to assist you with a resolution?

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you still have my number, Mr. /Ms. **(taxpayer last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

If taxpayer is interested in resolving the past due amount, negotiate and document the account with the dates and amounts the past due will be paid, and say:

Mr./Ms. _____, you have agreed to **(restate amounts and dates the past due amount will be paid)** to bring your delinquent tax payment arrangement current. It is important that you continue to make your monthly payments of **\$(monthly payment amount)** on the **(monthly date)** of each month in order to keep your account current. We will send you a new payment arrangement letter.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you have any questions? Do you still have my number, Mr. /Ms. **(taxpayer last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, Have a great day!

If not interested in resolving the past due amount: I understand. Mr. /Ms. **(taxpayer last name)**. I will note on your account that we spoke today, and you are not going to arrange for the payment of the past due amount on the account at this time. Why don't you think about what we have discussed and give me a call back in a few days.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all future payments are made in a timely manner.

Do you have any questions? Do you still have my number, Mr. /Ms. **(taxpayer last name)**?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, Have a great day!

Note: Do not notify the authorized representative of any unfiled return(s) or return information provided by IRS unless the POA has authorization for those years on file.

Hello, my name is **(ARS real name)**, on a recorded line, can I please speak with **(POA first and last name)? (Once full name confirmed) Mr. /Ms. (POA last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms. **(POA last name)** listed as an **(authorized/has) (Power of Attorney)** for **(Taxpayer Name)**.

How does your client's name appear on the account? **(If a joint return)** How does your client's spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the POA confirms their client's name (and spouse when required) as it appears on the account proceed to next question.**

If the POA is unable to provide their client's name as it appears on the account and their client's spouse's name (when applicable) as it appears on the account:

Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your client's current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the POA

If the address provided matches the address of record: (Document account and continue to next question)

If the POA fails to provide the correct address of record, but provides their client's name as it appears on the account (and spouse when required): Sir/Ma'am, has your client moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your client's address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address.** Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling

1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able to authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the POA is able to authenticate their client's name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Next Question.

If the POA is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

What are the first 5 digits of your client's Taxpayer Authentication Number?

If taxpayer provides the first 5 digits correctly: The last 5 digits of your client's Taxpayer Authentication Number are _____. **Continue to next Question.**

If the first 5 digits the taxpayer provides are incorrect, do not provide the last 4 digits until the POA provides the correct first 5 digits, ask them to repeat the first 5 digits, if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match our records. If you are willing to continue the authentication process to discuss resolution without your client's Taxpayer Authentication Number, you may provide the first 5 digits of your client's Social Security Number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your client's Social Security Number?

If provides the correct first 5 digits of the Social Security Number: Thank you, the last 4 digits are _____. Correct?

If yes: Would you like us to resend your client's Initial Contact Letter to you so you will have access to the Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter and suspend account for 5 days: Mr. /Ms. (POA Last name) we will resend your client's Initial Contact Letter to you.
Continue to next Question

If No: Document that the POA does not want the Initial Contact Letter resent. Continue to Next Question

If No or the POA provides the incorrect first 5 digits of the social security Number: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until you have the Taxpayer Authentication Number or when the correct first 5 digits of the social security number can be provided.

NOTE: If the POA indicates they did not receive their client's Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the POA Address in the past: Continue to POA has not received their client's Initial Contact Letter and Refuses to Authenticate section below.

If the NOTE above does not apply and a copy of the Initial Contact Notice has been mailed to the POA previously: Mr. /Mrs. (POA Last name), Performant sent your client's Initial Contact Letter to you on **(insert date)**. Would you like us to resend your client's Initial Contact Letter?

If yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. (POA Last name) we will resend your client's Initial Contact Letter to you. Please call me once you have your client's Taxpayer Authentication Number or when the correct first 5 digits of your client's Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

If No, document the POA does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful you will receive your client's Initial Contact Letter we sent on **(insert date)**. Please call me back once you have your client's Taxpayer

Authentication Number or when the correct first 5 digits of your client's Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

POA has not received a copy of their client's Initial Contact Letter and Refuses to Authenticate (we have not sent a certified Initial contact letter to the POA prior):

Sir, Ma'am, since you did not receive a copy of your client's Initial Contact Letter and you will not authenticate today, we will send you a copy of your client's Initial Contact Letter to you by certified mail. Please contact me once you receive the letter and can provide your client's Taxpayer Authentication Number so we can assist you. I hope to hear back from you soon. Have a good day.

How does your name appear on the **(Power of Attorney/Tax Information Authorization)** for Mr. /Ms. **(Taxpayer's last name)** account?

If matches: Continue to next Question.

If does not match: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is your Name and Representative (CAF) Number?

If the correct Representative (CAF) Number is provided by the POA along with their name: Continue presentation at Full Disclosure Section

If the POA is unable to provide the Representative (CAF) Number as it appears on the record of account: What is your address as it was reported to the IRS on Form 2848, *Power of Attorney and Declaration of Representative*?

If the address given is correct for the POA along with their name: Continue Presentation at Full Disclosure Section

If the POA address does not match the record of account: Mr. /Ms. **(POA last name)**, if you have had a change in address, you may need to complete Form 2848, *Power of Attorney and Declaration of Representative* and submit it to the IRS. For security purposes, we will have to discontinue this phone call until the proper authentication can be provided which includes your name and Representative (CAF) Number or your name and address as it matches IRS records. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Full Disclosure Section

(Continue If the TIA can authenticate the taxpayer and provide their name and Representative (CAF) Number as it appears on account or the POA can authenticate the taxpayer and provide

their name and Representative (CAF) Number or the POA address as it appears on account): Thank you, Mr. /Ms. **(POA/TIA last name)**. As I said, my name is **(ARS real name)**, and my employee number is _____. I am with Performant Recovery, Inc. We are a collection agency, Sir/Ma'am, and we are under contract with the Internal Revenue Service to collect **\$(2 week balance)** the amount **(taxpayer full name)** owes as of today on **(his/her/their)** delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also be aware, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuse.

Cell Phone Section

Are we speaking on a cell phone today? **(or does Artiva have the cell phone flag marked as yes?)**

If No: Thank you. **Continue Presentation at Publication 1 Section on page 2.**

If Yes: I am required to advise you, cordless devices use unsecured lines, and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone?

If No, document account: I understand. It may be best then that you return my call at a more convenient time. My phone number is 844-807-9367 **(with extension)**. Sir/Ma'am, what time can I expect you to call me back from a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that you will be calling me back on **(Insert day and time)**. I look forward to assisting you in this matter. Have a good day!

If Yes, document permission and continue Presentation at Publication 1 Section:
Thank you.

Publication 1 Section

If the Notice indicator is "No": Continue Presentation at Update Taxpayer Contact Information Section.

If the Notice indicator is "Yes" AND there is previous documentation on the account that the Taxpayer received Publication 1, continue presentation at Update Taxpayer Contact Information Section.

If Notice indicator is "Yes" AND there is no previous documentation on the account that the Taxpayer received Publication 1: Did your client receive the Initial Contact Letter

along with a copy of Publication 1, *Your Rights as a Taxpayer*, that Performant mailed on **(insert the date mailed to Taxpayer address)**?

If Yes, document and continue Presentation at Update Taxpayer Contact Information Section.

If No, or POA/TIA does not know: Mr. /Ms. (POA/TIA last name), please give me your client's current address.

If the POA/TIA provides the same address Performant sent the Initial Contact Letter to: Mr. /Ms. (POA/TIA last name) is there a suite number or anything else I should be aware of when sending your client correspondence?

If No, or POA/TIA does not know, document and say. If you or your client would like to view or print a copy of Publication 1, *Your Rights as a Taxpayer*, you may visit the IRS's website at www.irs.gov. **Continue presentation at Update Taxpayer Contact Information Section.**

If Yes: Sir/ Ma'am, if your client has had a change of address, the new address would need to be updated with the IRS in writing using Form 8822, *Change of Address*. You or Mr. /Ms. **(Taxpayer last name)** can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676.

Sir/Ma'am, once the form is complete, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that Mr./Ms. **(Taxpayer Last Name)** will receive all future IRS mail. In the meantime, you or Mr. /Ms. **(Taxpayer's last name)** may view or print a copy of Publication 1 at the IRS' website at www.irs.gov. **Continue presentation at Update Taxpayer Contact Information Section.**

If the POA/TIA provides a different address than we have on the account: Sir/ Ma'am, the new address would need to be updated with the IRS in writing using Form 8822, *Change of Address*. You or Mr. /Ms. **(Taxpayer last name)** can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once the form is complete, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that Mr. /Ms. **(Taxpayer Last Name)** will receive all future IRS mail. In the meantime, you may view or print a copy of Publication 1 at the IRS' website at www.irs.gov. **Continue presentation at Update Taxpayer Contact Information Section.**

Update Taxpayer Contact Information Section

(Only complete this section if the below information was not updated on a previous contact. If this information was updated on a previous contact, skip to the Account Information Section)

Now let's update Mr. /Ms. **(taxpayer's last name)** contact information before we discuss the resolution of **(his/her/their)** account.

What is **(his/her)** home phone number?

What is **(his/her)** cell phone number?

What is **(his/her)** work number?

Thank you! **(Continue to Account information Section)**

Account Information Section

NOTE: Check the POA authorization level. If the POA authorization level is an "H" or you are speaking to a Tax Information Authorization (TIA), proceed with "POA Level H and Tax Information Authorization (TIA) Representation" Response. Otherwise, proceed with this presentation.

Mr. /Ms. **(POA last name)**, have you given any further thought regarding **(our previous conversation OR the payment options)** that we discussed?

Be prepared to re-discuss any of the options to satisfy any questions the POA may have. If payments were not discussed in the previous call or further negotiation needs to take place negotiate using the Initial Presentation. Starting with the option of immediate payment in full or where you previously left off.

If the POA is uncooperative and will not agree to a payment arrangement or a voluntary payment, say the following: Sir/Ma'am, I was hopeful that you would be able to accept (a payment arrangement or making a voluntary payment) today on behalf of Mr. /Ms. (taxpayer last name). Is there anything I can help explain to assist you with a resolution? Do you still have my number, Mr. /Ms. (POA last name)? (If voluntary payment was discussed, request to return the account to the IRS)

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back if you need additional assistance to resolve your client's account. Have a great day!

If there is interest in a payment arrangement or a voluntary payment, go through the payment arrangement process (on Initial Presentation) and use appropriate close.

If not interested in a payment arrangement or a voluntary payment: I understand, Mr. /Ms. **(POA last name)**. I will note Mr. /Ms. **(taxpayer last name)** account that we spoke today and **(a payment arrangement or a voluntary payment)** was not established today. Why don't you think about what we have discussed and give me a call back in a few days. Do you have any questions? Do you still have my number, Mr. /Ms. **(POA last name)**? **(If voluntary payment was discussed, request to return the account to the IRS)**

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back if you need additional assistance to resolve your client's account. Have a great day!

IF YOU ARE SPEAKING TO AN ATTORNEY WHO IS AN AUTHORIZED POWER OF ATTORNEY, DO NOT USE THIS PRESENTATION.

Note: Do not notify the authorized representative of any unfiled return(s) or return information provided by IRS unless the POA/TIA has authorization for those years on file.

Hello, my name is **(ARS real name)**, on a recorded line, can I please speak with **(POA/TIA first and last name)? (Once full name confirmed) Mr. /Ms. (POA/TIA last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms. **(POA/TIA last name)** listed as an **(authorized/has) (Power of Attorney/Tax Information Authorization)** for **(Taxpayer Name)**.

How does your client's name appear on the account? **(If a joint return)** How does your client's spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the POA/TIA confirms their clients name (and spouse when required) as it appears on the account proceed to next question.**

If the POA/TIA is unable to provide their clients name as it appears on the account and their clients spouse's name (when applicable) as it appears on the account:

Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your client's current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the POA

If the address provided matches the address of record: (Document account and Continue to next question)

If the POA/TIA fails to provide the correct address of record, but provides their clients name as it appears on the account (and spouse when required): Sir/Ma'am, has your client moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your client's address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed**

with the call. Document the new address. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able to authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the POA/TIA is able to authenticate their client's name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Next Question.

If the POA/TIA is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

What are the first 5 digits of your clients Taxpayer Authentication Number?

If taxpayer provides the first 5 digits correctly: The last 5 digits of your clients Taxpayer Authentication Number are _____. **Continue to next Question.**

If the first 5 digits the taxpayer provides are incorrect, do not provide the last 5 digits until the POA/TIA provides the correct first 5 digits, ask them to repeat the first 5 digits,

if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match our records. If you are willing to continue the authentication process to discuss resolution without your clients Taxpayer Authentication Number, you may provide the first 5 digits of your clients Social Security Number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your clients Social Security Number?

If provides the correct first 5 digits of the Social Security Number: Thank you, the last 4 digits are _____. Correct?

If yes: Would you like us to resend the Initial Contact Letter to **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so, you)** and your client so you will have access the Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter to appropriate parties based on authority levels and suspend account for 5 days: Mr. /Ms. **(POA/TIA Last name)** we will resend the Initial Contact Letter to **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so, you)** at the address provided by the IRS) and your client at the address of record. **Continue to next Question**

If No: Document that the POA/TIA does not want the Initial Contact Letter resent. Continue to Next Question

If No or the POA/TIA provides the incorrect first 5 digits of the social security Number: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until you have the Taxpayer Authentication Number or when the correct first 5 digits of the social security number can be provided. **NOTE: If the POA/TIA who has authority to receive a copy of the taxpayers correspondence indicates they did not receive the Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the POA/TIA Address in the past: Continue to POA/TIA has not received their clients Initial Contact Letter and Refuses to Authenticate section below. Do not disclose or confirm the address of record to the POA/TIA. If this does not apply, continue.** Mr. /Mrs. **(POA/TIA Last name)**, Performant sent the letter to the address of record **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so, and your address as listed on the account).** I am hopeful the notice will be delivered in the next few days. However, if your client has had any changes in their address it is important that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address.

If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address. In the meantime, would you like us to resend the Initial Contact Letter to the address of record (**Check if POA/TIA has authority to receive a copy of taxpayer correspondence? If so**, and your address as listed on the account)?

If yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. (**POA/TIA Last name**) we will resend the Initial Contact Letter to the address of record (**Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so**, and your address as listed on the account). Please call me back once you have the Taxpayer Authentication Number or when the correct first 5 digits of the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 (**with extension**). I hope to hear back from you soon.

If No, document the POA/TIA does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful (**Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so**, you) and your client will receive the Initial Contact Letter we previously sent. Please call me back once you have your clients Taxpayer Authentication Number or when the correct first 5 digits of the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 (**with extension**). I hope to hear back from you soon.

POA/TIA has not received a copy (who is authorized to receive a copy of the taxpayers correspondence) of their clients Initial Contact Letter and Refuses to Authenticate (we have not sent a certified Initial contact letter to the POA/TIA prior): Sir, Ma'am, since you did not receive a copy of your clients Initial Contact Letter and you will not authenticate today, we will send you a copy of the Initial Contact Letter by certified mail to the address the IRS provided for you along with a copy by regular mail to your client. **NOTE: Do not disclose or confirm the address of record to the POA/TIA.** However, if your client has had any changes in their address it is important that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address by regular mail. Please contact me back once you receive the letter and can provide your clients Taxpayer Authentication Number. I hope to hear back from you soon. Have a good day.

How does your name appear on the (**Power of Attorney/Tax Information Authorization**) for Mr. /Ms. (**Taxpayer's last name**) account?

If matches: Continue to next Question.

If does not match: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is your Name and Representative (CAF) Number?

If the correct Representative (CAF) Number is provided by the POA/TIA along with their name: Continue presentation at Full Disclosure Section

If the POA/TIA is unable to provide the Representative (CAF) Number as it appears on the record of account: What is your address as it was reported to the IRS on **(Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization)**?

If the address given is correct for the POA/TIA along with their name: Continue Presentation at Full Disclosure Section

If the POA/TIA address does not match the record of account: Mr. /Ms. **(POA/TIA last name)**, if you have had a change in address, you may need to complete **(Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization)** and submit it to the IRS. For security purposes, we will have to discontinue this phone call until the proper authentication can be provided which includes your name and Representative (CAF) Number or your name and address as it matches the IRS' records. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Full Disclosure Section

(Continue If the TIA can authenticate the taxpayer and provide their name and Representative (CAF) Number as it appears on account or the POA can authenticate the taxpayer and provide their name and Representative (CAF) Number or the POA address as it appears on account): Thank you, Mr. /Ms. **(POA/TIA last name)**. As I said, my name is **(ARS real name)**, and my employee number is _____. I am with Performant Recovery, Inc. We are a collection agency, Sir/Ma'am, and we are under contract with the Internal Revenue Service to collect **\$(2 week balance)** the amount **(taxpayer full name)** owes as of today on **(his/her/their)** delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also be aware, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuse.

Cell Phone Section

Are we speaking on a cell phone today? **(or does Artiva have the cell phone flag marked as yes?)**

If No: Thank you. **Continue Presentation at Publication 1 Section on page 2.**

If Yes: I am required to advise you, cordless devices use unsecured lines, and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone?

If No, document account: I understand. It may be best then that you return my call at a more convenient time. My phone number is 844-807-9367 **(with extension)**. Sir/Ma'am, what time can I expect you to call me back from a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that you will be calling me back on **(Insert day and time)**. I look forward to assisting you in this matter. Have a good day!

If Yes, document permission and continue Presentation at Publication 1 Section:
Thank you.

Publication 1 Section

If the Notice indicator is “No”: Continue Presentation at **Update Taxpayer Contact Information Section**.

If the Notice indicator is “Yes” AND there is previous documentation on the account that the Taxpayer received Publication 1, continue presentation at Update Taxpayer Contact Information Section.

If Notice indicator is “Yes” AND there is no previous documentation on the account that the Taxpayer received Publication 1: Did your client receive the Initial Contact Letter along with a copy of Publication 1, *Your Rights as a Taxpayer*, that Performant mailed on **(insert the date mailed to Taxpayer address)**?

If Yes, document and continue Presentation at Update Taxpayer Contact Information Section.

If No, or POA/TIA does not know: Mr. /Ms. **(POA/TIA last name)**, please give me your clients current address.

If the POA/TIA provides the same address Performant sent the Initial Contact Letter to: Mr. /Ms. **(POA/TIA last name)** is there a suite number or anything else I should be aware of when sending your client correspondence?

If No, or POA/TIA does not know, document and say. If you or your client would like to view or print a copy of Publication 1, *Your Rights as a Taxpayer*,

you may visit the IRS's website at www.irs.gov. **Continue presentation at Update Taxpayer Contact Information Section.**

If Yes: Sir/ Ma'am, if your client has had a change of address, the new address would need to be updated with the IRS in writing using Form 8822, *Change of Address*. You or Mr. /Ms. **(Taxpayer last name)** can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676.

Sir/Ma'am, once the form is complete, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that Mr./Ms. **(Taxpayer Last Name)** will receive all future IRS mail. In the meantime, you or Mr. /Ms. **(Taxpayer's last name)** may view or print a copy of Publication 1 at the IRS' website at www.irs.gov. **Continue presentation at Update Taxpayer Contact Information Section.**

If the POA/TIA provides a different address than we have on the account:

Sir/ Ma'am, the new address would need to be updated with the IRS in writing using Form 8822, *Change of Address*. You or Mr. /Ms. **(Taxpayer last name)** can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once the form is complete, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that Mr. /Ms. **(Taxpayer Last Name)** will receive all future IRS mail. In the meantime, you may view or print a copy of Publication 1 at the IRS' website at www.irs.gov. **Continue presentation at Update Taxpayer Contact Information Section.**

Update Taxpayer Contact Information Section

(Only Complete this section if the below information was not updated on a previous contact. If this information was updated on a previous contact, skip to the Account Information Section)

Now let's update Mr. /Ms. **(taxpayer's last name)** contact information before we discuss the resolution of **(his/her/their)** account.

What is **(his/her)** home phone number?

What is **(his/her)** cell phone number?

What is **(his/her)** work number?

Thank you! **(Continue to Account information Section)**

Account Information Section

NOTE: Check the POA authorization level. If the POA authorization level is an “H” or you are speaking to a Tax Information Authorization (TIA), proceed with “POA Level H and Tax Information Authorization (TIA) Representation” Response. Otherwise, proceed with this presentation.

Mr. /Ms. **(POA last name)**, have you given any further thought regarding **(our previous conversation OR the payment options)** that we discussed?

Be prepared to re-discuss any of the options to satisfy any questions the POA may have. If payments were not discussed in the previous call or further negotiation needs to take place negotiate using the Initial Presentation. Starting with the option of immediate payment in full or where you previously left off.

If the POA is uncooperative and will not agree to a payment arrangement or a voluntary payment, say the following: Sir/Ma'am, I was hopeful that you would be able to accept **(a payment arrangement or making a voluntary payment)** today on behalf of Mr. /Ms. **(taxpayer last name)**. Is there anything I can help explain to assist you with a resolution? Do you still have my number, Mr. /Ms. **(POA last name)**? **(If voluntary payment was discussed, request to return the account to the IRS)**

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back if you need additional assistance to resolve your clients account. Have a great day!

If there is interest in a payment arrangement or a voluntary payment, go through the payment arrangement process (on Initial Presentation) and use appropriate close.

If not interested in a payment arrangement or a voluntary payment: I understand, Mr. /Ms. **(POA last name)**. I will note Mr. /Ms. **(taxpayer last name)** account that we spoke today and **(a payment arrangement or a voluntary payment)** was not established today. . Why don't you think about what we have discussed and give me a call back in a few days. Do you have any questions? Do you still have my number, Mr. /Ms. **(POA last name)**? **(If voluntary payment was discussed, request to return the account to the IRS)**

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back if you need additional assistance to resolve your clients account. Have a great day!

Hello, my name is **(ARS real name)**, on a recorded line, can I please speak with **(Taxpayer full name)? (Once confirmed) Mr. /Ms. (Taxpayer last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms. **(POA last name)**.

How does your name appear on the account? **(If a joint return)** How does your spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the taxpayer confirms their name (and spouse when required) as it appears on the account proceed to next question.**

If the taxpayer is unable to provide their name as it appears on the account and their spouse's name (when applicable) as it appears on the account:

Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the taxpayer

If the address provided matches the address of record: (Document account and Continue to next question)

If the taxpayer fails to provide the correct address of record, but provides their name as it appears on the account (and spouse when required): Sir/Ma'am, have you moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address.** Sir/Ma'am it is important anytime you move or have a change of address that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at your new address. **If the**

taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime you move or have a change of address that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at your new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the taxpayer is able to authenticate their name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Taxpayer Authentication Number Section.

If the taxpayer is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

Taxpayer Authentication Number Section

What are the first 5 digits of your Taxpayer Authentication Number?

If taxpayer provides the first 5 digits correctly: The last 5 digits of that Taxpayer Authentication Number are _____. **Proceed to Full Disclosure Section.**

If the first 5 digits the taxpayer provides are incorrect, do not provide the last 5 digits until the taxpayer provides the correct first 5 digits, ask them to repeat the first 5 digits, if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match our records. **(Start here if the taxpayer says they do not have their taxpayer authentication number)** If you are willing to continue the authentication process to discuss resolution without your Taxpayer Authentication

Number, you may provide the first 5 digits of your social security number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your Social Security Number?

If the tax payer provides the first 5 digits of the Social Security Number:

Thank you, the last 4 digits are _____. Correct?

If Yes: Great, Would you like us to resend the Initial Contact Letter to the address of record so you will have your Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter and suspend account for 5 days: Mr. /Ms. (taxpayer's Last name) we will resend the Initial Contact Letter to the address of record, please keep an eye out for it in the mail.
Proceed to Account Information Section

If No: Document the taxpayer does not want the Initial Contact Letter resent. Proceed to Account Information Section

If No or the taxpayer provides the incorrect first 5 digits of the Social Security Number: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until you have received the Initial Contact Letter which contains your Taxpayer Authentication Number or when the first 5 digits of the social security number can be provided. **NOTE: If the taxpayer has indicated they did not receive the Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the Address of Record in the past: Continue to taxpayer has not received the Initial Contact Letter and Refuses to Authenticate section below. Do not disclose or confirm the address of record to the taxpayer. If this does not apply, continue.** Mr./Mrs._____, Performant sent the letter to the address of record. I am hopeful you will receive the notice in the next few days. However, if you have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address. In the meantime, would you like us to resend the Initial Contact Letter to the address of record?

If Yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. **(taxpayer's Last name)** We will resend the Initial Contact Letter to the address of record, please keep an eye out for it in the mail in the next few days. Please call me back once you receive the letter which contains your Taxpayer Authentication Number or when the first 5 digits of the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If No: document the taxpayer does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful you will receive the Initial Contact Letter we previously sent. Please call me back once you receive the letter which contains your Taxpayer Authentication Number or when the first 5 digits of the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Taxpayer has not received the Initial Contact Letter and Refuses to Authenticate Section (we have not sent a certified Initial contact letter prior): Sir, Ma'am, since you did not receive the Initial Contact Letter and you will not authenticate today, we will send you another Initial Contact Letter by certified mail to the address of record. **NOTE: Do not disclose or confirm the address of record to the taxpayer.** However, if you have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address by regular mail. Please contact me back once you receive the letter and can provide your Taxpayer Authentication Number. I hope to hear back from you soon. Have a good day.

Full Disclosure Section

If a taxpayer can authenticate the Taxpayer Authentication Number or the first 5 digits of the Social Security Number (when applicable), name (and spouse when required), and complete address of record (address, city, state and zip) or date of birth: Thank you, Mr. /Ms. **(taxpayer last name)**. As I said, my name is **(ARS real name)**, and my employee number is _____. I am with Performant Recovery, Inc. we are a collection agency, Sir/Ma'am, and we are under contract with the Internal Revenue Service to collect

\$(account balance), the amount you owe as of today on your delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also be aware, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuse.

Cell Phone Section

If you know or are told that you are speaking on a cell phone (if Artiva has the cell phone flag marked as yes): I am required to advise you, cordless devices use unsecured lines, and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone?

If No, document account: Understood, my telephone number is 844-807-9367 **(with extension)**. Sir/Ma'am, what time can I expect you to call me back on a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that you will be calling me back on **(Insert day and time)**. I look forward to assisting you in this matter. Have a good day!

If Yes, document permission and continue Presentation at Publication 1 Section below: Thank you.

Publication 1 Section

If there is previous documentation on the account that the taxpayer received Publication 1, continue presentation at Update Taxpayer Contact Information Section.

If there is no previous documentation on the account that the taxpayer received Publication 1: Did you receive the Initial Contact Letter along with a copy of Publication 1, *Your Rights as a Taxpayer*, that Performant mailed on **(insert date)**?

If yes, document and continue Presentation at Update Taxpayer Contact Information Section.

If No: Mr./Mrs. _____, please give me your current address again.

If the taxpayer provides the same address Performant sent the Initial Contact Letter to: Mr. /Ms. **(taxpayer last name)** is there an apartment number or anything else I should be aware of when mailing you correspondence?

If No, document account and say: Sir/Ma'am, if you did not receive the Initial Contact Letter that contained a copy of Publication 1, *Your Rights as a Taxpayer*, you may view or print a copy of Publication 1 on the IRS website at www.irs.gov. **Continue Presentation at Update Taxpayer Contact Information Section.**

If yes, update address and say: Mr. /Ms. **(taxpayer last name)**, it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form has been completed, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that all IRS mail will be received at the new address. In the meantime, you may view or print a copy of Publication 1 at www.irs.gov. **Continue Presentation at Update Taxpayer Contact Information Section.**

Update Taxpayer Contact Information Section

(Only Complete this section if the below information was not updated on a previous contact. If this information was updated on a previous contact, skip to the Account Information Section)

Now let's update your account before we discuss the resolution of your account.

What is your home phone number?

What is your cell phone number?

What is your work number?

Thank you! **(Continue to Account Information Section)**

Account Information Section

Mr. /Ms. **(taxpayer last name)**, have you given any further thought regarding **(our previous conversation OR the payment options)** that we discussed?

Be prepared to re-discuss any of the options to satisfy any questions the taxpayer may have. If payments were not discussed in the previous call or further negotiation needs to take place, negotiate using the initial presentation. Start with the option of immediate payment in full or where you previously left off.

If the taxpayer is uncooperative and will not agree to a payment arrangement or making a voluntary payment, say the following: Sir/Ma'am, I was hopeful that you would be able to agree to **(a payment arrangement or making a voluntary payment)** today. Is there anything I could help explain in order to assist you with a resolution? Do you still have my number, Mr. /Ms. **(taxpayer last name)**? **(If voluntary payment was discussed, request to return the account to the IRS)**

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please contact me if you need additional assistance resolving your account. Have a great day!

If taxpayer is interested in a payment arrangement or making a voluntary payment, go through the payment arrangement process (on Initial Presentation) and use appropriate close.

If not interested in a payment arrangement or making a voluntary payment: I understand, Mr. /Ms. **(taxpayer last name)**. I will note on your account that we spoke today, and you are not going to **(enter into a payment arrangement or make a voluntary payment)** at this time. Why don't you think about what we have discussed and give me a call back in a few days. Do you have any questions? Do you still have my number, Mr. /Ms. **(taxpayer last name)**? **(If voluntary payment was discussed, request to return the account to the IRS)**

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please contact me if you need additional assistance resolving your account. Have a great day!

Note: Do not notify the authorized representative of any unfiled return(s) or return information provided by IRS unless the POA has authorization for those years on file.

Hello, my name is **(ARS real name)**, on a recorded line, can I please speak with **(POA first and last name)? (Once full name confirmed) Mr. /Ms. (POA last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms. **(POA last name)** listed as an **(authorized/has) (Power of Attorney)** for **(Taxpayer Name)**.

How does your client's name appear on the account? **(If a joint return)** How does your client's spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the POA confirms their client's name; and spouse when required, as it appears on the account proceed to next question.**

If the POA is unable to provide their client's name as it appears on the account and their client's spouse's name, when applicable, as it appears on the account:
Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your client's current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the POA

If the address provided matches the address of record: (Document account and continue to next question)

If the POA fails to provide the correct address of record, but provides their client's name as it appears on the account; and spouse when required: Sir/Ma'am, has your client moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your client's address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address.** Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change*

of Address. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able to authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the POA is able to authenticate their client's name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Next Question.

If the POA is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

What are the first 5 digits of your client's Taxpayer Authentication Number?

If POA provides the first 5 digits correctly: The last 5 digits of your client's Taxpayer Authentication Number are _____. **Continue to next Question.**

If the first 5 digits the POA provides are incorrect, do not provide the last 5 digits until the POA provides the correct first 5 digits, ask them to repeat the first 5 digits, if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match our records. If you are willing to continue the authentication process to

discuss resolution without your client's Taxpayer Authentication Number, you may provide the first 5 digits of your client's Social Security Number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What are the first 5 digits of your client's Social Security Number?

If provides the correct first 5 digits of the Social Security Number:

Thank you, the last 4 digits are _____. Correct?

If yes: Would you like us to resend your client's Initial Contact Letter to you so you will have access to the Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter and suspend account for 5 days: Mr. /Ms. **(POA Last name)** we will resend your client's Initial Contact Letter to you. **Continue to next Question**

If No: Document that the POA does not want the Initial Contact Letter resent. Continue to Next Question

If No or the POA provides the incorrect first 5 digits of the social security Number: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until you have the Taxpayer Authentication Number or when the correct first 5 digits of the social security number can be provided.

NOTE: If the POA indicates they did not receive their client's Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the POA Address in the past: Continue to POA has not received their client's Initial Contact Letter and Refuses to Authenticate section below.

If the NOTE above does not apply and a copy of the Initial Contact Notice has been mailed to the POA previously: Mr. /Mrs. **(POA Last name)**, Performant sent your client's Initial Contact Letter to you on **(insert date)**. Would you like us to resend your client's Initial Contact Letter?

If yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. **(POA Last name)** we will resend your client's Initial Contact Letter to you. Please call me once you have your client's Taxpayer Authentication Number or when the correct first 5 digits of your client's Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

If No, document the POA does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful you will receive your client's Initial Contact Letter we sent on **(insert date)**. Please call me back once you have your client's Taxpayer Authentication Number or when the correct first 5 digits of your client's Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

POA has not received a copy of their client's Initial Contact Letter and Refuses to Authenticate (we have not sent a certified Initial contact letter to the POA prior): Sir, Ma'am, since you did not receive a copy of your client's Initial Contact Letter and you will not authenticate today, we will send you a copy of your client's Initial Contact Letter to you by certified mail. Please contact me once you receive the letter and can provide your client's Taxpayer Authentication Number so we can assist you. I hope to hear back from you soon. Have a good day.

How does your name appear on the **(Power of Attorney/Tax Information Authorization)** for Mr. /Ms. **(Taxpayer's last name)** account?

If matches: Continue to next Question.

If does not match: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is your Name and Representative (CAF) Number?

If the correct Representative (CAF) Number is provided by the POA along with their name: Continue presentation at Publication 1 Section

If the POA is unable to provide the Representative (CAF) Number as it appears on the record of account: What is your address as it was reported to the IRS on Form 2848, *Power of Attorney and Declaration of Representative*?

If the address given is correct for the POA along with their name: Continue Presentation at Publication 1 Section

If the POA address does not match the record of account: Mr. /Ms. **(POA last name)**, if you have had a change in address, you may need to complete Form 2848, *Power of Attorney and Declaration of Representative* and submit it to the IRS. For security purposes, we will have to discontinue this phone call until the proper authentication can be provided which includes your name and Representative (CAF) Number or your name and address as it matches IRS

records. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Publication 1 Section

If the Notice Indicator is “No” (Documentation indicates the POA received Publication 1: Continue Presentation at Account Information Section

If the Notice indicator is “Yes”(Documentation indicates the POA has not received Publication 1): Did you receive your client’s Initial Contact Letter along with a copy of Publication 1, *Your Rights as a Taxpayer*, that we mailed on **(insert date sent to the POA’s address)**?

If No or does not know: Mr. /Ms. **(POA last name)**, we sent the letter to your address listed as the Power of Attorney for Mr. /Ms. **(Taxpayers last name)** account on **(insert date)**. In the meantime if you would like to view or print a copy of Publication 1, *Your Rights as a Taxpayer*, you may visit www.irs.gov. **Continue Presentation at Account Information Section**

If Yes: Great. **Document Receipt of Publication 1 and Continue Presentation at Account Information Section**

Account Information Section

(Continue If POA can authenticate the taxpayer and provide their name and Representative (CAF) Number or the POA address as it appears on account) Thank you, Mr. /Ms. **(POA/ last name)**. As I said, my name is **(ARS real name)**, and my employee number is _____. I am with Performant Recovery, Inc. We are a collection agency, Sir/Ma’am, and we are under contract with the Internal Revenue Service to collect **\$(2 week balance)**, the amount Mr. /Ms. **(taxpayer last name)** owes as of today on **(his/her/their)** delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also be aware, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuses.

Are we speaking on a cell phone today? (or does Artiva have the cell phone flag marked as yes?)

If No: Thank you. **(Continue Presentation)**

If Yes: I am required to advise you, cordless devices use unsecured lines, and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone?

If No: (Document Account): I understand. It may be best then that you return my call at a more convenient time. My phone number is 844-807-9367 **(with extension)**. Sir/Ma'am, what time can I expect you to call me back from a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that you will be calling back on **(Insert day and time)**. I look forward to assisting you in this matter. Have a good day!

If Yes: (Document Permission and Continue Presentation): Thank you.

Sir/Ma'am, if you can please grab something to write with I will provide you with my contact information along with some additional information.

My name is **(ARS real name)**, and my employee number is _____. My company's name is Performant Recovery, Inc. You can abbreviate it as Performant. Our mailing address is: P.O. Box 9045, Pleasanton, CA 94566. My phone number is 844-807-9367 **(with extension)**.

Now let's update Mr. /Ms. **(taxpayer's last name)** contact information before we discuss the resolution of **(his/her/their)** account.

What is **(his/her)** home phone number?

What is **(his/her)** cell phone number?

What is **(his/her)** work number?

Before proceeding: Check: If the POA authorization level is an "H" or you are speaking to a Tax Information Authorization (TIA): Proceed with the "POA Level H and Tax Information Authorization (TIA) Representation" Response. Otherwise, continue with this presentation. Thank you. Now we will discuss the resolution of Mr. /Ms. **(taxpayer last name)** account. **(His/Her/Their)** current balance is **\$(2 week balance)**. How would Mr. / Ms. **(taxpayer last name)** like to resolve the balance today?

Ok, I understand Mr. /Ms. **(POA last name)**. I can provide some options available to Mr. /Ms. **(taxpayer last name)** to resolve this account.

The first option would be for Mr. /Ms. **(taxpayer last name)** to pay their debt in full. **Pause, and take notes of what the POA says.**

If the POA says the taxpayer can pay the account in full immediately: What date is Mr. /Ms. **(taxpayer's last name)** able to pay the account in full?

The IRS offers several ways to pay, what payment method would your client like to use to make their payment? **(Refer to Payment Instructions then return to payment In Full Close)**

If the POA says the taxpayer cannot immediately pay the account in full: Sir/Ma'am, the IRS considers a payment in full to be paid within 120 days. Would Mr. /Ms. **(taxpayer last**

name) be able to pay this balance within a 120 day period from today? Negotiate PIF within 120 days, and take note of amounts and dates of payments. If the POA says the taxpayer can pay the entire balance within 120 day period:

The IRS offers several ways to pay, what payment method would your client like to use to make their payment? **(Refer to Payment Instructions then return to payment In Full Close)**

If the POA says the taxpayer cannot pay in full immediately or within 120 days: Mr. /Ms. **(POA last name)**, if Mr. /Ms. **(taxpayer last name)** is unable to pay **(his/her/their)** account in full at this time, I will need to review the account to determine if it meets the requirements to establish a payment arrangement. Keep in mind that interest and penalties will continue to accrue until the balance is paid in full so it would be beneficial for Mr. /Ms. **(taxpayer last name)** to pay the account in full in the shortest amount of time possible. Can you please hold while I review the account? **(Reminder: Payment Arrangements that extend 61-84 months require client approval, if the POA indicates that the taxpayer can afford a payment arrangement that is within the ECSED but extends 61-84 months: Proceed to 61-84 Month Unapproved Payment Close- DO NOT finalize the terms with the POA until we receive client approval)**

If the account has unfiled tax returns: Refer to Delinquent Return Directions and Close.

If the account does not comply with the requirements for a payment plan due to the assessed tax, penalty & interest being higher than \$100,000: Mr. /Ms. **(POA last name)**, the account balance exceeds the amount allowed to establish a payment arrangement. **(If the POA has indicated that the taxpayer is unable to pay: Proceed to Cannot Pay Close, do not attempt to secure a voluntary payment)** However, if Mr. /Ms. **(Taxpayer last name)** is interested in making a one-time voluntary payment toward **his/her/their** delinquent taxes, we can assist you. Would Mr. /Ms. **(Taxpayer last name)** like to make a voluntary payment toward **his/her/their** account?

If No: Proceed to Cannot Pay Close.

If Yes: Refer to Power of Attorney (POA) Voluntary Payment Presentation

If all of the taxpayer's delinquent returns are filed, and the assessed tax, penalty & interest is less than or equal to \$100,000 the account qualifies for a payment arrangement to pay off the entire balance within the Collection Statute Expiration Date: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). How much of the balance would Mr. /Ms. **(taxpayer last name)** be able to put toward the obligation now and how much can **(he/she/they)** afford to pay monthly? On what dates can **(he/she/ they)** make those payments? Please hold while I check if your offer pays the account in full within the collection statute or 7 years, whichever is less, for each tax module (period). **(Check if the taxpayers offer will satisfy the entire balance within the Collection Statute Expiration Date) (Reminder: Payment Arrangements that extend 61-84 months require client approval, if the POA indicates that the taxpayer can afford a payment arrangement that is within the ECSED but extends 61-84 months: Proceed to 61-**

84 Month Unapproved Payment Close- DO NOT finalize the terms with the POA until we receive client approval)

If the proposed arrangement will satisfy the balance within the Collection Statute

Expiration Date: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). I can accept the offer of **\$(insert down)** on **(insert date)** and monthly payments of **\$(insert amount)** on the **(insert date)** of each month to establish a payment arrangement starting **(insert month after down payment)** until the balance is paid in full.

The IRS offers several ways to pay, what payment method would your client like to use to make their payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If the proposed arrangement will not satisfy the balance within the Collection Statute

Expiration Date: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). The current balance is **\$(___)**, and please note the law prevents collections beyond the Collection Statute Expiration Date. The balance could be resolved within **(# of months)** by paying a larger initial payment and or increasing the monthly payments. Is that something Mr. /Ms. **(taxpayer last name)** can do? **(Be prepared to offer resolutions if the POA ask for dollar amounts to satisfy with the timeline)**

If Yes: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). How much would Mr. /Ms. **(taxpayer last name)** like to pay toward the obligation now and how much would **(he/she/they)** like to pay monthly to satisfy the tax balance within **(# of months)**? What date would Mr. /Ms. **(taxpayer's last name)** like to pay the initial payment of **\$(insert initial payment amount offered)** and what date would **(he/she/they)** like to use for **(his/her/they)** monthly payments of **\$(insert monthly payment amount offered)**? Great. Please hold while I confirm that the amounts and dates offered will pay the account in full within the required timeframe. **(Confirm the amounts pay the account in full within the ECSED. If not, re-negotiate before proceeding to the payment methods below). (Reminder: Payment Arrangements that extend 61-84 months require client approval, if the POA indicates that the taxpayer can afford a payment arrangement that is within the ECSED but extends 61-84 months: Proceed to 61-84 Month Unapproved Payment Close- DO NOT finalize the terms with the POA until we receive client approval)**

Thank you for holding, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). We can accept **\$(insert initial payment amount offered)** on **(insert initial payment date offered)** and **\$(insert monthly payment amount offered)** a month on the **(insert monthly payment date offered)** of each month until the balance is paid in full. The IRS offers several ways to pay, what payment method would your client like to use to make their payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If No: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). The minimum monthly payment to resolve the account within **(# of month)** would be **(insert minimum payment amount to satisfy all tax modules**

within their respective ESCED), is this something Mr. /Ms. (taxpayer's last name) can afford?

If Yes: Great, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). What date can your client make **his/her/their** first payment, and what date can **he/she/they** make the monthly payments? **(Make sure that the payment dates proposed will still satisfy the all of the tax modules within their respective ECSED's before continuing)**The IRS offers several ways to pay, what payment method would your client like to use to make **his/her/their** payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If No (If the POA has indicated that the taxpayer is unable to pay: Proceed to Cannot Pay Close, do not attempt to secure a voluntary payment): Sir/Ma'am, if your client is unable to pay in full within 120 days or make the minimum monthly payments, is your client interested in making a one-time voluntary payment toward the account?

If No: Proceed to Cannot Pay Close

If Yes: Refer to Power of Attorney Voluntary Payment Presentation

Payment in Full Close

Immediate Payment in Full with Close Below

I will document the account that Mr. /Ms. **(taxpayer last name)** will be paying the balance of **\$(insert payoff amount)** in full on **(insert date)**. Please contact me on **(insert date)** after Mr. /Ms. **(taxpayer last name)** has made the payment to provide me with the confirmation number. If Mr. /Ms. **(taxpayer last name)** comes across any difficulties with making this payment, please contact me at 844-807-9367 **(with extension)**. **(Go to Close)**

Payment in Full within 120 days with Close Below

Please contact us to provide the confirmation number of each payment until the balance is paid in full. I will document the account that you have agreed that Mr. /Ms. **(taxpayer last name)** will pay **(Recap payment amounts and dates of payments to pay the balance in full in 120 days)** as discussed. It is important to call me before your client pays the final payment to obtain the payoff balance, including any additional interest and penalties that may have accrued on the account. I am glad I have been able to assist you in resolving this matter. I look forward to hearing from you on **(insert initial payment date)** with the confirmation number of the first

payment. If Mr. /Ms. **(taxpayer last name)** comes across any difficulties with making this payment, please contact me at 844-807-9367 **(with extension)**. **(Go to Close)**

Close

Sir/Ma'am, before we close this call, I must inform you if Mr. /Ms. **(taxpayers last name)** chooses to make **(his/her/their)** payment/s by mail, **(he, she, they)** will need to send the payment/s to the IRS at **(insert IRS address)** with a copy of the latest notice **(he/ she/ they)** **(has/ have)** received. Payments are applied to the tax first, then penalties, and then interest.

- **Note: When there are multiple tax years, the payment is applied to the earliest assessment (or earliest Collection Statute Expiration Date) and in the best interest of the government.**

All future returns must be filed, and the tax due paid promptly. Any future tax refunds will be applied to the balance due. Please keep in mind penalties and interest will continue to accrue until the balance is paid in full. Before making the final payment, you should contact my office to obtain the current balance for the date Mr. /Ms. **(taxpayer's last name)** plans to make **(his/her/their)** final payment to ensure the amount paid will satisfy the account in full. If a balance does remain, **(he/she/they)** must continue to make payments or other periodic payments until the total amount due is paid in full.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back at 844-807-9367 **(with extension)** if you need additional assistance. Have a great day!-

Payment Arrangement Close

Please call me on **(insert down payment date)** with the confirmation number of the initial payment of **\$(insert dollar amount)**. Keep in mind after the initial payment of **\$(insert down payment amount)** on **(insert date of down payment)** the monthly payments of **\$(insert dollar amount)** will need to be made on time starting in **(insert month after down payment)** on the **(insert monthly payment date)** of each month. I will document the terms of the payment arrangement in the record of the account. If Mr. /Ms. **(taxpayer last name)** has any difficulties with this payment arrangement please contact me at 844-807-9367 **(with extension)**.

Sir/Ma'am, before we close this call, I must inform you that extra payments or higher payments are accepted at any time. When making payments by mail, Mr. /Ms. **(taxpayer last name)** will need to send the payments to the IRS at **(insert IRS address)** with a copy of the latest notice **(he/ she/ they)** **(has/ have)** received. Payments are applied to the tax first, then penalties, and then interest.

- **Note: When there are multiple tax years, the payment is applied to the earliest assessment (or earliest Collection Statute Expiration Date) and in the best interest of the government.**

All future returns must be filed and the tax due paid promptly. Any future tax refunds will be applied to the balance due. **Note: Refund offsets do not take the place of the monthly payment due.** A letter with the agreed terms of this payment arrangement will be sent to you. Penalties and interest will continue to accrue while the arrangement is in effect and payments must continue until the total amount due is paid in full.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all payments are made in a timely manner.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back at 844-807-9367 **(with extension)** if you need additional assistance. Have a great day!

Cannot Pay Close (If the taxpayer cannot full pay, within 120 days or with a payment arrangement (when applicable) or make a voluntary payment (when applicable))

Sir/Ma'am, if Mr. /Ms. **(taxpayer last name)** is unable to resolve **his/her/their** account at this time, there are alternative resolutions such as an Offer in Compromise available through the IRS website at www.irs.gov. I suggest that you explore those options as a way to possibly resolve Mr. /Ms. **(taxpayer last name)** account. Is this something you intend to do?

If No: Sir/Ma'am, I am sorry that I am unable to assist you in resolving this matter. Since your client is unable to resolve this account at this time we will return their account to the IRS. If your client is able to resolve **his/her/their** account in the future, please contact the IRS to discuss resolution.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

If yes (Document Account): Sir/Ma'am, I will document the account that you will explore the alternative resolutions. However, since your client is unable to resolve this account at this time we will return their account to the IRS. If your

client is able to resolve **his/her/their** account in the future, please contact the IRS to discuss resolution.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

No Commitment Close

Sir/Ma'am, I encourage you to talk to your client about what we have discussed as of today and call me back within the next 2-3 business days so I can assist you in resolving this matter for your client. When should I expect to hear back from you? I will document the account that you will call me back on **(insert date and time)**. My phone number is 844-807-9367 **(extension)**.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

61-84 Month Unapproved Payment Close

Sir/Ma'am, we will need to obtain the IRS approval for this payment arrangement before we finalize the payment arrangement terms with you. We will document the account with the arrangement we have discussed today **(recap payment amounts and dates)** and submit a request to the IRS for approval of this payment arrangement. We will contact you within the next couple of days with the IRS response to this payment arrangement.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

IF YOU ARE SPEAKING TO AN ATTORNEY WHO IS AN AUTHORIZED POWER OF ATTORNEY, DO NOT USE THIS PRESENTATION.

Note: Do not notify the authorized representative of any unfiled return(s) or return information provided by IRS unless the POA/TIA has authorization for those years on file.

Hello, my name is **(ARS real name)**, on a recorded line, can I please speak with **(POA/TIA first and last name)? (Once full name confirmed) Mr. /Ms. (POA/TIA last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms. **(POA/TIA last name)** listed as an **(authorized/has) (Power of Attorney/Tax Information Authorization)** for **(Taxpayer Name)**.

How does your client's name appear on the account? **(If a joint return)** How does your client's spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the POA/TIA confirms their client's name (and spouse when required) as it appears on the account proceed to next question.**

If the POA/TIA is unable to provide their clients name as it appears on the account and their clients spouse's name (when applicable) as it appears on the account:
Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your client's current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the POA/TIA

If the address provided matches the address of record: (Document account and Continue to next question)

If the POA/TIA fails to provide the correct address of record, but provides their clients name as it appears on the account (and spouse when required): Sir/Ma'am, has your client moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your client's address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old**

address), proceed with the call. Document the new address. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the POA/TIA is able to authenticate their client's name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Next Question.

If the POA/TIA is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

What are the first 5 digits of your clients Taxpayer Authentication Number?

If taxpayer provides the first 5 digits correctly: The last 5 digits of your clients Taxpayer Authentication Number are _____. **Continue to next Question.**

If the first 5 digits the taxpayer provides are incorrect, do not provide the last 5 digits until the POA/TIA provides the correct first 5 digits, ask them to repeat the first 5 digits, if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match our records. If you are willing to continue the authentication process to discuss resolution without your clients Taxpayer Authentication Number, you may provide the first 5 digits of your clients Social Security Number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your clients Social Security Number?

If provides the correct first 5 digits of the Social Security Number:

Thank you, the last 4 digits are _____. Correct?

If yes: Would you like us to resend the Initial Contact Letter to **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so, you)** and your client so you will have access the Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter to appropriate parties based on authority levels and suspend account for 5 days: Mr. /Ms. **(POA/TIA Last name)** we will resend the Initial Contact Letter to **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so, you at the address provided by the IRS)** and your client at the address of record. **Continue to next Question**

If No: Document that the POA/TIA does not want the Initial Contact Letter resent. Continue to Next Question

If No or the POA/TIA provides the incorrect first 5 digits of the social security Number: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until you have the Taxpayer Authentication Number or when the correct first 5 digits of the social security number can be provided.

NOTE: If the POA/TIA who has authority to receive a copy of the taxpayers correspondence indicates they did not receive the Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the POA/TIA Address in the past: Continue to POA/TIA has not received their clients Initial Contact Letter and Refuses to Authenticate section below. Do not disclose or confirm the address of record to the POA/TIA. If this does not apply, continue. Mr. /Mrs. **(POA/TIA Last name)**, Performant sent the letter to the address of record **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so,** and your address as listed on the account). I am hopeful the notice will be delivered in the next few days. However, if your client has had any changes in their address it is important that you or your client update the new address with the IRS in writing

using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address. In the meantime, would you like us to resend the Initial Contact Letter to the address of record **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence? If so,** and your address as listed on the account)?

If yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. **(POA/TIA Last name)** we will resend the Initial Contact Letter to the address of record **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so,** and your address as listed on the account). Please call me back once you have the Taxpayer Authentication Number or when the correct first 5 digits of the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If No, document the POA/TIA does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful **(Check if POA/TIA has authority to receive a copy of taxpayer correspondence. If so,** you) and your client will receive the Initial Contact Letter we previously sent. Please call me back once you receive the letter which contains your clients Taxpayer Authentication Number or when the correct first 5 digits of the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

POA/TIA has not received a copy (who is authorized to receive a copy of the taxpayers correspondence) of their clients Initial Contact Letter and Refuses to Authenticate (we have not sent a certified Initial contact letter to the POA/TIA prior): Sir, Ma'am, since you did not receive a copy of your clients Initial Contact Letter and you will not authenticate today, we will send you a copy of the Initial Contact Letter by certified mail to the address the IRS provided for you along with a copy by regular mail to your client. **NOTE: Do not disclose or confirm the address of record to the POA/TIA.** However, if your client has had any changes in their address it is important that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address by regular mail. Please contact me back once you

receive the letter and can provide your Taxpayer Authentication Number. I hope to hear back from you soon. Have a good day.

How does your name appear on the (Power of Attorney/Tax Information Authorization) for Mr. /Ms. (Taxpayer's last name) account?

If matches: Continue to next Question.

If does not match: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is your Name and Representative (CAF) Number?

If the correct Representative (CAF) Number is provided by the POA/TIA along with their name: Continue presentation at Publication 1 Section

If the POA/TIA is unable to provide the Representative (CAF) Number and their name or provides the incorrect Representative (CAF) Number and/or name: What is your address as it was reported to the IRS on **(Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization)**?

If the address given is correct for the POA/TIA along with their name: Continue Presentation at Publication 1 Section

If the POA/TIA address does not match the record of account: Mr. /Ms. **(POA/TIA last name)**, if you have had a change in address, you may need to complete **(Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization)** and submit it to the IRS. For security purposes, we will have to discontinue this phone call until the proper authentication can be provided which includes your name and Representative (CAF) Number or your name and address as it matches the IRS' records. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Publication 1 Section

If the Notice Indicator is "No" (Documentation indicates the taxpayer received Publication 1: Continue Presentation at Account Information Section

If the Notice indicator is "Yes" (Documentation indicates the taxpayer has not received Publication 1): Did your client receive the Initial Contact Letter along with a copy of Publication 1, *Your Rights as a Taxpayer*, that we mailed on **(insert date sent to the taxpayers address)**?

If No or does not know: Mr. /Ms. **(POA/TIA last name)**, we sent the letter to the address of record for Mr. /Ms. **(Taxpayers last name)**. We are hopeful Mr. /Ms. **(Taxpayers last name)** will receive the notice in the next few days. However, if Mr. /Ms.

(Taxpayer last name) has had a change of address, the new address would need to be updated with the IRS in writing using Form 8822, *Change of Address*. You or Mr. /Ms. **(Taxpayer last name)** can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once the form is complete, please send it to the address listed on the reverse side of the form. By completing this form, it will ensure that Mr. /Ms. **(Taxpayer Last Name)** receives all future IRS mail. In the meantime if you or Mr. /Ms. **(Taxpayer's last name)** would like to view or print a copy of Publication 1, *Your Rights as a Taxpayer*, you may visit www.irs.gov. **Continue Presentation at Account Information Section**

If Yes: Great. **Document Receipt of Publication 1 and Continue Presentation at Account Information Section**

Account Information Section

(Continue If the TIA can authenticate the taxpayer and provide their name and Representative (CAF) Number as it appears on account or the POA can authenticate the taxpayer and provide their name and Representative (CAF) Number or the POA address as it appears on account) Thank you, Mr. /Ms. **(POA/TIA last name)**. As I said, my name is **(ARS real name)**, and my employee number is _____. I am with Performant Recovery, Inc. We are a collection agency, Sir/Ma'am, and we are under contract with the Internal Revenue Service to collect **\$(2 week balance)**, the amount Mr. /Ms. **(taxpayer last name)** owes as of today on **(his/her/their)** delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also be aware, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuses.

Are we speaking on a cell phone today? (or does Artiva have the cell phone flag marked as yes?)

If No: Thank you. **(Continue Presentation)**

If Yes: I am required to advise you, cordless devices use unsecured lines, and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone?

If No: (Document Account): I Understand. It may be best then that you return my call at a more convenient time. My phone number is 844-807-9367 **(with extension)**. Sir/Ma'am, what time can I expect you to call me back from a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that

you will be calling back on **(Insert day and time)**. I look forward to assisting you in this matter. Have a good day!

If Yes: (Document Permission and Continue Presentation): Thank you.

Sir/Ma'am, if you can please grab something to write with I will provide you with my contact information along with some additional information.

My name is **(ARS real name)**, and my employee number is _____. My company's name is Performant Recovery, Inc. You can abbreviate it as Performant. Our mailing address is: P.O. Box 9045, Pleasanton, CA 94566. My phone number is 844-807-9367 **(with extension)**.

Now let's update Mr. /Ms. **(taxpayer's last name)** contact information before we discuss the resolution of **(his/her/their)** account.

What is **(his/her)** home phone number?

What is **(his/her)** cell phone number?

What is **(his/her)** work number?

Before proceeding: Check: If the POA authorization level is an "H" or you are speaking to a Tax Information Authorization (TIA): Proceed with the "POA Level H and Tax Information Authorization (TIA) Representation" Response. ". Otherwise, continue with this presentation. Thank you. Now we will discuss the resolution of Mr. /Ms. **(taxpayer last name)** account. **(His/Her/Their)** current balance is **\$(2 week balance)**. How would Mr. / Ms. **(taxpayer last name)** like to resolve the balance today?

Ok, I understand Mr. /Ms. **(POA last name)**. I can provide some options available to Mr. /Ms. **(taxpayer last name)** to resolve this account.

The first option would be for Mr. /Ms. **(taxpayer last name)** to pay their debt in full. **Pause, and take notes of what the POA says.**

If the POA says the taxpayer can pay the account in full immediately: What date is Mr. /Ms. **(taxpayer's last name)** able to pay the account in full?

The IRS offers several ways to pay, what payment method would your client like to use to make their payment? **(Refer to Payment Instructions then return to payment In Full Close)**

If the POA says the taxpayer cannot immediately pay the account in full: Sir/Ma'am, the IRS considers a payment in full to be paid within 120 days. Would Mr. /Ms. **(taxpayer last name)** be able to pay this balance within a 120 day period from today? **Negotiate PIF within 120 days, and take note of amounts and dates of payments. If the POA says the taxpayer can pay the entire balance within 120 day period:**

The IRS offers several ways to pay, what payment method would your client like to use to make their payment? **(Refer to Payment Instructions then return to payment In Full Close)**

If the POA says the taxpayer cannot pay in full immediately or within 120 days: Mr. /Ms. **(POA last name)**, if Mr. /Ms. **(taxpayer last name)** is unable to pay **(his/her/their)** account in full at this time, I will need to review the account to determine if it meets the requirements to establish a payment arrangement. Keep in mind that interest and penalties will continue to accrue until the balance is paid in full so it would be beneficial for Mr. /Ms. **(taxpayer last name)** to pay the account in full in the shortest amount of time possible. Can you please hold while I review the account? **(Reminder: Payment Arrangements that extend 61-84 months require client approval, if the POA indicates that the taxpayer can afford a payment arrangement that is within the ECSED but extends 61-84 months: Proceed to 61-84 Month Unapproved Payment Close- DO NOT finalize the terms with the POA until we receive client approval)**

If the account has unfiled tax returns: Refer to Delinquent Return Directions and Close.

If the account does not comply with the requirements for a payment plan due to the assessed tax, penalty & interest being higher than \$100,000: Mr. /Ms. **(POA last name)**, the account balance exceeds the amount allowed to establish a payment arrangement. **(If the POA has indicated that the taxpayer is unable to pay: Proceed to Cannot Pay Close, do not attempt to secure a voluntary payment)** However, if Mr. /Ms. **(Taxpayer last name)** is interested in making a one-time voluntary payment toward **his/her/their** delinquent taxes, we can assist you. Would Mr. /Ms. **(Taxpayer last name)** like to make a voluntary payment toward **his/her/their** account?

If No: Proceed to Cannot Pay Close.

If Yes: Refer to Power of Attorney (POA) Voluntary Payment Presentation

If all of the taxpayer's delinquent returns are filed, and the assessed tax, penalty & interest is less than or equal to \$100,000 the account qualifies for a payment arrangement to pay off the entire balance within the Collection Statute Expiration Date: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). How much of the balance would Mr. /Ms. **(taxpayer last name)** be able to put toward the obligation now and how much can **(he/she/they)** afford to pay monthly? On what dates can **(he/she/ they)** make those payments? Please hold while I check if your offer full pays the account within the collection statute or 7 years, whichever is less, for each tax module (period). **(Check if the taxpayers offer will satisfy the entire balance within the Collection Statute Expiration Date) (Reminder: Payment Arrangements that extend 61-84 months require client approval, if the POA indicates that the taxpayer can afford a payment arrangement that is within the ECSED but extends 61-84 months: Proceed to 61-84 Month Unapproved Payment Close- DO NOT finalize the terms with the POA until we receive client approval)**

If the proposed arrangement will satisfy the balance within the Collection Statute Expiration Date: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). I can accept the offer of **\$(insert down)** on **(insert date)** and monthly payments of **\$(insert amount)** on the **(insert date)** of each month to

establish a payment arrangement starting **(insert month after down payment)** until the balance is paid in full.

The IRS offers several ways to pay, what payment method would your client like to use to make their payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If the proposed arrangement will not satisfy the balance within the Collection Statute Expiration Date: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). The current balance is \$(____), and please note the law prevents collections beyond the Collection Statute Expiration Date. The balance could be resolved within **(# of months)** by paying a larger initial payment and or increasing the monthly payments. Is that something Mr. /Ms. **(taxpayer last name)** can do? **(Be prepared to offer resolutions if the POA ask for dollar amounts to satisfy with the timeline)**

If Yes: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). How much would Mr. /Ms. **(taxpayer last name)** like to pay toward the obligation now and how much would **(he/she/they)** like to pay monthly to satisfy the tax balance within **(# of months)**? What date would Mr. /Ms. **(taxpayer's last name)** like to pay the initial payment of **\$(insert initial payment amount offered)** and what date would **(he/she/they)** like to use for **(his/her/they)** monthly payments of **\$(insert monthly payment amount offered)**? Great. Please hold while I confirm that the amounts and dates offered will pay the account in full within the required timeframe. **(Confirm the amounts pay the account in full within the ECSED. If not, re-negotiate before proceeding to the payment methods below). (Reminder: Payment Arrangements that extend 61-84 months require client approval, if the POA indicates that the taxpayer can afford a payment arrangement that is within the ECSED but extends 61-84 months: Proceed to 61-84 Month Unapproved Payment Close- DO NOT finalize the terms with the POA until we receive client approval)**

Thank you for holding, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). We can accept **\$(insert initial payment amount offered)** on **(insert initial payment date offered)** and **\$(insert monthly payment amount offered)** a month on the **(insert monthly payment date offered)** of each month until the balance is paid in full. The IRS offers several ways to pay, what payment method would your client like to use to make their payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If No: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). The minimum monthly payment to resolve the account within **(# of month)** would be **(insert minimum payment amount to satisfy all tax modules within their respective ESCED)**, is this something Mr. /Ms. **(taxpayer's last name)** can afford?

If Yes: Great, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). What date can your client make **his/her/their** first payment, and what date can **he/she/they** make the monthly payments? **(Make sure that the payment dates proposed will still satisfy the all of**

the tax modules within their respective ECSED's before continuing)The IRS offers several ways to pay, what payment method would your client like to use to make **his/her/their** payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If No (If the POA has indicated that the taxpayer is unable to pay: Proceed to Cannot Pay Close, do not attempt to secure a voluntary payment): Sir/Ma'am, if your client is unable to pay in full within 120 days or make the minimum monthly payments, is your client interested in making a one-time voluntary payment toward the account?

If No: Proceed to Cannot Pay Close

If Yes: Refer to Power of Attorney Voluntary Payment Presentation

Payment in Full Close

Immediate Payment in Full with Close Below

I will document the account that Mr. /Ms. **(taxpayer last name)** will be paying the balance of **\$(insert payoff amount)** in full on **(insert date)**. Please contact me on **(insert date)** after Mr. /Ms. **(taxpayer last name)** has made the payment to provide me with the confirmation number. If Mr. /Ms. **(taxpayer last name)** comes across any difficulties with making this payment, please contact me at 844-807-9367 **(with extension)**. **(Go to Close)**

Payment in Full within 120 days with Close Below

Please contact us to provide the confirmation number of each payment until the balance is paid in full. I will document the account that you have agreed that Mr. /Ms. **(taxpayer last name)** will pay **(Recap payment amounts and dates of payments to pay the balance in full in 120 days)** as discussed. It is important to call me before your client pays the final payment to obtain the payoff balance, including any additional interest and penalties that may have accrued on the account. I am glad I have been able to assist you in resolving this matter. I look forward to hearing from you on **(insert initial payment date)** with the confirmation number of the first payment. If Mr. /Ms. **(taxpayer last name)** comes across any difficulties with making this payment, please contact me at 844-807-9367 **(with extension)**. **(Go to Close)**

Close

Sir/Ma'am, before we close this call, I must inform you if Mr. /Ms. **(taxpayers last name)** chooses to make **(his/her/their)** payment/s by mail, **(he, she, they)** will need to send the

payment/s to the IRS at **(insert IRS address)** with a copy of the latest notice **(he/ she/ they)** **(has/ have)** received. Payments are applied to the tax first, then penalties, and then interest.

- **Note: When there are multiple tax years, the payment is applied to the earliest assessment (or earliest Collection Statute Expiration Date) and in the best interest of the government.**

All future returns must be filed, and the tax due paid promptly. Any future tax refunds will be applied to the balance due. Please keep in mind penalties and interest will continue to accrue until the balance is paid in full. Before making the final payment, you should contact my office to obtain the current balance for the date Mr. /Ms. **(taxpayer's last name)** plans to make **(his/her/their)** final payment to ensure the amount paid will satisfy the account in full. If a balance does remain, **(he/she/they)** must continue to make payments or other periodic payments until the total amount due is paid in full.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back at 844-807-9367 **(with extension)** if you need additional assistance. Have a great day!

Payment Arrangement Close

Please call me on **(insert down payment date)** with the confirmation number of the initial payment of **\$(insert dollar amount)**. Keep in mind after the initial payment of **\$(insert down payment amount)** on **(insert date of down payment)** the monthly payments of **\$(insert dollar amount)** will need to be made on time starting in **(insert month after down payment)** on the **(insert monthly payment date)** of each month. I will document the terms of the payment arrangement in the record of the account. If Mr. /Ms. **(taxpayer last name)** has any difficulties with this payment arrangement please contact me at 844-807-9367 **(with extension)**.

Sir/Ma'am, when making payments by mail, Mr. /Ms. **(taxpayer last name)** will need to send the payments to the IRS at **(insert IRS address)** with a copy of the latest notice **(he/ she/ they)** **(has/ have)** received. Payments are applied to the tax first, then penalties, and then interest.

- **Note: When there are multiple tax years, the payment is applied to the earliest assessment (or earliest Collection Statute Expiration Date) and in the best interest of the government.**

All future returns must be filed and the tax due paid promptly. Any future tax refunds will be applied to the balance due. **Note: Refund offsets do not take the place of the monthly payment due.** A letter with the agreed terms of this payment arrangement will be sent. Penalties and interest will continue to accrue while the arrangement is in effect and payments must continue until the total amount due is paid in full.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all payments are made in a timely manner.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back at 844-807-9367 **(with extension)** if you need additional assistance. Have a great day!

Cannot Pay Close (If the taxpayer cannot full pay, within 120 days or with a payment arrangement (when applicable) or make a voluntary payment (when applicable))

Sir/Ma'am, if Mr. /Ms. **(taxpayer last name)** is unable to resolve **his/her/their** account at this time, there are alternative resolutions such as an Offer in Compromise available through the IRS website at www.irs.gov. I suggest that you explore those options as a way to possibly resolve Mr. /Ms. **(taxpayer last name)** account. Is this something you intend to do?

If No: Sir/Ma'am, I am sorry that I am unable to assist you in resolving this matter. Since your client is unable to resolve this account at this time we will return their account to the IRS. If your client is able to resolve **his/her/their** account in the future, please contact the IRS to discuss resolution.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

If yes (Document Account): Sir/Ma'am, I will document the account that you will explore the alternative resolutions. However, since your client is unable to resolve this account at this time we will return their account to the IRS. If your client is able to resolve **his/her/their** account in the future, please contact the IRS to discuss resolution.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

No Commitment Close

Sir/Ma'am, I encourage you to talk to your client about what we have discussed as of today and call me back within the next 2-3 business days so I can assist you in resolving this matter for your client. When should I expect to hear back from you? I will document the account that you will call me back on **(insert date and time)**. My phone number is 844-807-9367 **(extension)**.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

61-84 Month Unapproved Payment Close

Sir/Ma'am, we will need to obtain the IRS approval for this payment arrangement before we finalize the payment arrangement terms with you. We will document the account with the arrangement we have discussed today **(recap payment amounts and dates)** and submit a request to the IRS for approval of this payment arrangement. We will contact you within the next couple of days with the IRS response to this payment arrangement.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

Initial Contact with Taxpayer

Hello, my name is _____, on a recorded line, can I please speak with **(taxpayer full name)**? (Once confirmed) Mr. /Ms. **(taxpayer last name)** I am calling from Performant on behalf of the Internal Revenue Service, and I have some personal business information I need to discuss with you. However, before I do, I need to make sure I'm speaking to the correct Mr. /Ms._____.

How does your name appear on the account? **(If a joint return)** How does your spouse's name appear on the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. If the taxpayer confirms their name (and spouse when required) as it appears on the account proceed to next question.**

If the taxpayer is unable to provide their name as it appears on the account and their spouse's name (when applicable) as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

"What is your current home address?" **(Complete address required: address, city, state and zip)**

NOTE: Do not disclose the address of record to the taxpayer

If the address provided matches the address of record: (Document account and Continue to next question)

If the taxpayer fails to provide the correct address of record, but provides their name as it appears on the account (and spouse when required): Sir/Ma'am, have you moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address.** Sir/Ma'am it is important anytime you move or have a change of address that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at your new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question. If the taxpayer cannot provide the**

Initial Contact with Taxpayer

address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime you move or have a change of address that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at your new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able to authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate.**

If the taxpayer is able to authenticate their name (and spouse when required), the complete address of record, and verify the primary taxpayer's DOB: Continue to Taxpayer Authentication Number Section.

If the taxpayer is unable to provide the primary taxpayer's date of birth, as it appears on the account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until the proper authentication can be completed. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon. Have a good day!

Taxpayer Authentication Number Section

You should have received a Taxpayer Authentication Number issued by the IRS in a letter recently sent by the Internal Revenue Service and Performant. The Taxpayer Authentication number is a way to confirm that you are speaking with an agency authorized to speak to you regarding this matter. For security purposes, it also serves as a way to ensure I am speaking to the correct party.

Did you receive the Initial Contact Letter along with a copy of Publication 1, Your Rights as a Taxpayer that Performant mailed on **(insert date)**?

If No: Sir/Ma'am if you are willing to continue the authentication process to discuss resolution without your Taxpayer Authentication Number, you may provide the first 5 digits of your social security number to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your Social Security Number?

Initial Contact with Taxpayer

If the tax payer provides the first 5 digits of the Social Security Number: Thank you, the last 4 digits are _____. Correct?

If Yes: Great, Would you like us to resend the Initial Contact Letter to the address of record so you will have your Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter and suspend account for 5 days: Mr. /Ms. **(taxpayer's Last name)** we will resend the Initial Contact Letter to the address of record, please keep an eye out for it in the mail. **Proceed to Account Information Section**

If No: Document the taxpayer does not want the Initial Contact Letter resent. Proceed to Account Information Section

If No or the taxpayer provides the incorrect social security Number:

Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until you have received the Initial Contact Letter which contains your Taxpayer Authentication Number or when the correct social security number can be provided. **NOTE: If the taxpayer has indicated they did not receive the Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the Address of Record in the past: Continue to taxpayer has not received the Initial Contact Letter and Refuses to Authenticate section below. Do not disclose or confirm the address of record to the taxpayer. If this does not apply, continue.** Mr. /Mrs. **(taxpayer's Last name)**, Performant sent the letter to the address of record. I am hopeful you will receive the notice in the next few days. However, if you have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address. In the meantime, would you like us to resend the Initial Contact Letter to the address of record?

If yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. **(taxpayers Last name)** We will resend the Initial Contact Letter to the address of record, please keep an eye out for it in the mail in the next few days. Please call me back once you receive the letter which contains your Taxpayer Authentication Number or when the Social

Initial Contact with Taxpayer

Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If No, document the taxpayer does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful you will receive the Initial Contact Letter we previously sent. Please call me back once you receive the letter which contains your Taxpayer Authentication Number or when the Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

Taxpayer has not received the Initial Contact Letter and Refuses to Authenticate Section (we have not sent a certified Initial contact letter prior):

Sir, Ma'am, since you did not receive the Initial Contact Letter and you will not authenticate today, we will send you another Initial Contact Letter by certified mail to the address of record. **NOTE: Do not disclose or confirm the address of record to the taxpayer.** However, if you have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address by regular mail. Please contact me back once you receive the letter and can provide your Taxpayer Authentication Number. I hope to hear back from you soon. Have a good day.

If Yes (Document receipt of Pub.1): Great. I can hold while you locate the letter. I'll need the first 5 digits of the Taxpayer Authentication Number that is located under your name & address, on the left hand side. **Continue Presentation**

What are the first 5 digits of your Taxpayer Authentication Number?

If taxpayer provides the first 5 digits correctly: The last 5 digits of that Taxpayer Authentication Number are _____. **Proceed to Account Information Section.**

If the first 5 digits the taxpayer provides are incorrect, do not provide the last 5 digits until the taxpayer provides the correct first 5 digits, ask them to repeat the first 5 digits, if still incorrect: Unfortunately, Sir/Ma'am the first 5 digits that you are providing do not match our records. If you are willing to continue the authentication process to discuss resolution without your Taxpayer Authentication Number, you may provide your Social Security Number to continue the authentication process. Would you like to continue the authentication process to discuss resolution? **If Yes:** What is your Social Security Number?

Initial Contact with Taxpayer

If provides the correct Social Security Number: Thank you, would you like us to resend the Initial Contact Letter to the address of record so you will have the correct Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter: Mr. /Ms. (**taxpayer's Last name**) we will resend the Initial Contact Letter to the address of record, please keep an eye out for it in the mail. **Proceed to Account Information Section**

If No: Document that the taxpayer does not want the Initial Contact Letter resent. Proceed to Account Information Section

If No or the taxpayer provides the incorrect social security Number:

Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this phone call until you have received the Initial Contact Letter which contains your Taxpayer Authentication Number or when the correct social security number can be provided. **NOTE: Do not disclose or confirm the address of record to the taxpayer.** Mr. /Mrs. (**taxpayers Last name**), Performant sent the letter to the address of record. I am hopeful you will receive the notice in the next few days. However, if you have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address. In the meantime, would you like us to resend the Initial Contact Letter to the address of record?

If yes: document and enter request to resend Initial Contact Letter: Mr. /Ms. (**taxpayer's Last name**) We will resend the Initial Contact Letter to the address of record, please keep an eye out for it in the mail in the next few days. Please call me back once you receive the letter which contains your Taxpayer Authentication Number or when the correct Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 (**with extension**). I hope to hear back from you soon.

If No, document the taxpayer does not want the Initial Contact letter resent: Sir/Ma'am, as I said we are hopeful you will receive the Initial Contact Letter we previously sent. Please call me back once you receive the letter which contains your Taxpayer Authentication Number or when the correct Social Security Number can be provided so we can assist you. My telephone number is 844-807-9367 (**with extension**). I hope to hear back from you soon.

Account Information Section

If a taxpayer is able to authenticate Taxpayer Authentication Number or Social Security Number (when applicable), name (and spouse when required), and complete address of record (address, city, state and zip) and date of birth: Thank you, Mr. /Ms. _____. As I said, my name is _____, and my employee number is _____. I am with Performant Recovery, Inc. we are a collection agency, Sir/Ma'am, and we are under contract with the Internal Revenue Service to collect \$(amount), **(account balance)** the amount you owe as of today on your delinquent IRS debt. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose. Also, the Fair Debt Collection Practices Act protects taxpayers from debt collection abuse.

Cell Phone Section

If you know or are told that you are speaking on a cell phone (if Artiva has the cell phone flag marked as yes): I am required to advise you, cordless devices use unsecured lines and the conversation may be heard on another device. Cell phone conversations may be overheard by others. If you are in a public place where you believe others may hear the discussion, I need your permission to continue because we will be discussing tax information on this telephone call. Do I have your permission to continue this conversation on this cell phone?

If No: (Document Account), Understood, my telephone number is 844-807-9367 **(extension)**. Sir/Ma'am, what time can I expect you to call me back on a landline or when you are in a more private location? What number will you be calling from? Is that your home, work, or cell phone number? I will document that you will be calling us back on (Insert day and time). I look forward to assisting you in this matter. Have a good day!

If Yes: (Document Account and Continue Presentation): Thank you.

Sir/Ma'am, if you can please grab something to write with I will provide you with my contact information along with some additional information.

All right, my name is _____, and my employee number is _____. My company's name is Performant Recovery, Inc. You can abbreviate it as Performant. The address is: P.O. Box 9045, Pleasanton, CA 94566. My telephone number is 844-807-9367 **(with extension)**.

Now let's update your account before we discuss the resolution of your account.

What is your home phone number?

What is your cell phone number?

What is your work number?

Thank you, now we will discuss the resolution of your account. Your current balance is \$, how would you like to resolve the balance today?

Ok, I understand Mr. /Ms. **(taxpayer's Last name)**, there are a number of options available to you.

Initial Contact with Taxpayer

The first option would be to pay your debt in full? **(Pause, and take notes of what the taxpayer says) If the taxpayer can pay the account in full immediately:** What date are you able to pay your account in full?

The IRS offers several ways to pay, what payment method would you like to use to make your payment? **(Refer to Payment Instructions then return to Payment in Full Close):**

If the taxpayer says they cannot pay the account in full immediately: Sir/Ma'am, the IRS considers a payment in full to be paid within 120 days. All arrangements paid outside of 120 days are considered payment plans. Would you be able to pay this balance within a 120 day period from today? **(Negotiate PIF within 120 days) If the taxpayer is able to pay the entire balance within 120 day period:**

The IRS offers several ways to pay, what payment method would you like to use to make your payments? **(Refer to Payment Instructions then return to Payment in Full Close):**

If the taxpayer cannot pay in full immediately or within 120 days: Mr. /Ms. **(Taxpayer's Last name)**, if you are unable to pay your account in full at this time, I will need to review your account to determine if your account meets the requirements to establish a payment arrangement. Keep in mind that interest and penalties will continue to accrue until the balance is paid in full so it would be beneficial for you to pay the account in full in the shortest amount of time possible. Can you please hold while I review your account? **(Reminder: Payment Arrangements that extend 61-84 months require client approval, if the taxpayer indicates they can afford a payment arrangement that is within the ECSED but extends 61-84 months- Proceed to 61-84 Month Unapproved Payment Close- DO NOT finalize the terms with the taxpayer until we receive client approval)**

If the account has unfiled tax returns: Refer to Delinquent Return Directions and Close

If the account does not meet the requirements for a payment plan due to the assessed tax, penalty & interest being higher than \$100,000: Mr. /Mrs. **(taxpayer's Last name)**, your account balance exceeds the amount allowed to establish a payment arrangement. **(If the Taxpayer has indicated they are unable to pay: Proceed to Cannot Pay Close, do not attempt to secure a voluntary payment)** However, are you interested in making a one-time voluntary payment toward your account?

If no: Proceed to Cannot Pay Close

If yes: Refer to Taxpayer Voluntary Payment Presentation

If all of the taxpayer's delinquent returns are filed, and the total of all assessed tax, penalty and interest is less than or equal to \$100,000, then the account qualifies for a payment arrangement to pay off the entire balance within the Collection Statute Expiration Date. Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). How much of the balance would you be able to put toward the obligation now? How much can you afford to pay monthly? On what date can you make your monthly payments? Please hold while I check if your offer full pays the account within the collection statute or 7 years, whichever is less, for each tax module (period). **(Check**

Initial Contact with Taxpayer

if the t/p's offer will satisfy the entire balance within the Collection Statute Expiration Date) (Reminder: Payment Arrangements that extend 61-84 months require client approval, if the taxpayer indicates they can afford a payment arrangement that is within the ECSED but extends 61-84 months- Proceed to 61-84 Month Unapproved Payment Close- DO NOT finalize the terms with the taxpayer until we receive client approval)

If the proposed arrangement will satisfy the balance within the Collection Statute Expiration Date: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). I can accept your offer of **\$(insert down)** on **(insert date)** and monthly payments of **\$(insert amount)** on the **(insert date)** of each month to establish a payment arrangement starting **(insert month after down payment)** until your balance is paid in full.

The IRS offers several ways to pay what payment method would you like to use to make your payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If the proposed arrangement will not satisfy the balance within the Collection Statute Expiration Date: Sir/Ma'am, full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). Your current balance is **(\$)**, and please note the law prevents collections beyond the Collection Statute Expiration Date. The balance could be resolved within **(number of months)** months by paying a larger initial payment and or increasing the monthly payments. Is that something you can do? **(Be prepared to offer resolutions if the taxpayer asks for dollar amounts to satisfy within the timeline)**

If Yes: Sir/Ma'am, Full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). How much would you like to pay toward the account now and how much would you like to pay monthly to satisfy the tax balance within **(number of months)**? What date would you like to pay the initial payment of **\$(insert initial payment amount offered)** and what date would you like to pay your monthly payments of **\$(insert monthly payment amount offered)**? Great, please hold while I confirm that the amounts and the dates you offered will pay the account in full within **(number of months)** from today's date. **(Confirm the offered payment arrangement will satisfy the account within the ECSED, if not, re-negotiate before proceeding to the payment methods below).**
(Reminder: Payment Arrangements that extend 61-84 months require client approval, if the taxpayer indicates they can afford a payment arrangement that is within the ECSED but extends 61-84 months- Proceed to 61-84 Month Unapproved Payment Close- DO NOT finalize the terms with the taxpayer until we receive client approval)

Thank you for holding, Full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). We can accept **\$(insert initial payment amount offered)** on **(insert initial payment date offered)** and **\$(insert monthly payment amount offered)** a month on the **(insert monthly payment date offered)** of each month until

Initial Contact with Taxpayer

the balance is paid in full. The IRS offers several ways to pay, what payment method would you like to use to make your payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If No: Sir/Ma'am, Full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). The minimum monthly payment to resolve the account within **(# of months)** would be **(insert minimum payment amount to satisfy all tax modules within their respective ECSED)**, is this a payment you could afford?

If Yes: Great, Full payment must be made within the collection statute or 7 years, whichever is less, for each tax module (period). What date can you make your first payment, and what date can you make your monthly payments? **(Make sure that the payment dates still satisfy the all of the tax modules within their respective ECSED's before continuing)**The IRS offers several ways to pay what payment method would you like to use to make your payments? **(Refer to Payment Instructions then return to Payment Arrangement Close)**

If No (If the Taxpayer has indicated they are unable to pay: Proceed to Cannot Pay Close, do not attempt to secure a voluntary payment): Mr./Ms.(**taxpayer last name**), if you are unable to pay in full within 120 days or make the minimum monthly payments, are you interested in making a one-time voluntary payment toward your account?

If No: Proceed to Cannot Pay Close

If Yes: Refer to Taxpayer Voluntary Payment Presentation

Payment in Full Close

Immediate Payment in Full with Close below

I will document your account that you will be paying the balance in full on **(insert date)**. Please contact me on **(insert date)** after you have paid your account in full to provide the confirmation number of your payment. Please contact me at 844-807-9367 **(extension)** if you come across any difficulties with making this payment. **(Go to Close)**

Payment in Full within 120 days with Close below

Please contact me to provide the confirmation of each payment until the balance is paid in full. I will document your account that you have agreed to pay your account in full within 120 days **(recap payment amounts and dates of payments to pay balance in full within 120 days)**. It is important you call me prior to making your final payment to obtain the payoff balance, including any additional interest and penalties that may have accrued on the account. I am glad I have been able to assist you in resolving this matter and look forward to hearing from you on **(insert first payment date)** with the tracking number of your first payment. Please contact me at 844-807-9367 **(extension)** if you come across any difficulties with making these payments. **(Go to Close)**

Close

Initial Contact with Taxpayer

Sir/Ma'am, before I end this call I must inform you if you choose to make your payment(s) by mail, you will want to send those payment(s) to the IRS at **(insert IRS address)** with a copy of the latest notice you have received. Payments are applied to the tax first, then penalties, and then interest. **Note: When there are multiple tax years, the payment is applied to the earliest assessment (or earliest Collection Statute Expiration Date) and in the best interest of the government.** All future returns must be filed and the tax due paid in a timely manner. Any future tax refunds will be applied to the balance due. Keep in mind penalties and interest will continue to accrue until the balance is paid in full. Before making your final payment, you should contact our office to obtain a current payoff balance for the date you plan to make your final payment to ensure the amount that you pay will satisfy the account in full. If there is a remaining balance you must continue to make payments or other periodic payments until the total amount due is paid in full.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back at 844-807-9367 **(with extension)** if you need additional assistance. Have a great day!

Payment Arrangement Close

Please call me on **(insert down payment date)** with the confirmation number after you have made your initial payment of **(\$ insert dollar amount)**. Keep in mind after your initial payment of **\$(insert down payment amount)** on **(insert date of down payment)** your monthly payments of **\$(insert dollar amount)** will need to be made on time starting in **(insert month after down payment)** on the **(insert monthly payment date)** of each month. I will document the terms of your payment arrangement in the record of the account. If you have any difficulties with this payment arrangement please contact me at 844-807-9367 **(extension)**.

Sir/Ma'am, before we close this call, I must inform you that extra payments or higher payments can be accepted at any time. When making payment(s) by mail, you will want to send those payment(s) to the IRS at **(insert IRS address)** with a copy of the latest notice you have received. Payments are applied to the tax first, then penalties, and then interest. **Note: When there are multiple tax years, the payment is applied to the earliest assessment (or earliest Collection Statute Expiration Date) and in the best interest of the government.** All future returns must be filed and the tax due paid in a timely manner. Any future tax refunds will be applied to the balance due. **Note: These refund offsets do not take the place of the monthly payment due.** A letter with the agreed terms of the payment arrangement will be sent to you. Penalties and interest will continue to accrue while the arrangement is in effect and you must continue to make the monthly payments or other periodic payments until the total amount due is paid in full.

I must also inform you that Performant is required to terminate any payment arrangement if there are three missed payments in any twelve month rolling period, please ensure all payments are made in a timely manner.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back at 844-807-9367 **(with extension)** if you need additional assistance. Have a great day!

No Commitment Close

Mr. /Ms. _____. I encourage you to think about what we've discussed today as a way to get this matter resolved. I recommend you call me back within the next 2 to 3 business days so I can assist you. As a reminder, my telephone number is 844-807-9367 **(with extension)**. When should I expect to hear back from you? I will document that you will be calling me back on **(insert date and time)**. Do you have any questions or anything else I can help you with today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, Have a great day!

Cannot Pay Close (If the taxpayer cannot full pay, within 120 days or with a payment arrangement (when applicable) or make a voluntary payment (when applicable))

If you are unable to resolve this account at this time, there are alternative resolutions such as an Offer in Compromise available through the IRS website at www.irs.gov. I suggest that you explore those options as a way to possibly resolve your account. Is that something you intend to do?

If No: Sir/Ma'am, I am sorry I am unable to assist you in resolving this matter. Since you are unable to resolve this account at this time we will return your account to the IRS. If you are able to resolve this account in the future, please contact the IRS to discuss resolution.

Is there anything else I can help you with today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Response

If not: Thank you, have a great day!

If Yes: Sir/Ma'am, I will document your account that you will explore the alternative resolutions. However, since you are unable to resolve this account at this time we will return your account to the IRS. If you are able to resolve this account in the future, please contact the IRS to discuss resolution.

Is there anything else I can help you with today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, have a great day!

61-84 Month Unapproved Payment Close

Sir/Ma'am, we will need to obtain the IRS approval for this payment arrangement before we finalize the payment arrangement terms with you. We will document the account with the arrangement we have discussed today (**recap payment amounts and dates**) and submit a request to the IRS for approval of this payment arrangement. We will contact you within the next couple of days with the IRS response to this payment arrangement.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, have a great day!

Encourage the taxpayer to make and monitor payments electronically via www.irs.gov. Provide the (taxpayer/POA/business taxpayer) with all available options based on the type of payment method they would like to use to make their payment/s. Ask the (taxpayer/POA/business taxpayer) which options works best for them and provide the appropriate instructions on how to make the payment/s.

DirectPay at www.irs.gov & IRS2GO – Checking/Savings Account

Sir/Ma'am, DirectPay is a payment application available through the www.irs.gov [website](#). Just select the Payments tab and follow the instructions. It is a free service that allows taxpayers to make electronic payments directly to the IRS from their checking or savings accounts. Generally, payments post within 48 hours. This service is free, secure, provides electronic confirmation, and is the quickest way to make a payment. DirectPay is currently only available to individual taxpayers for the following payment types:

- Installment Agreements
- Balance Due Notices*
- Estimated Tax Payments
- Payments with a return
- Payments with Extension-to-File

* **Note:** For the purpose of Direct Pay, the IRS, and PCA contact letters are considered Balance Due Notices.

You can use IRS2GO, which is a mobile application, to access IRS Direct Pay.

Do you have any questions on how to make your payment through DirectPay or IRS2GO? **If yes, answer questions and/or walk the taxpayer through the instructions again. If no, Great! (Go back to initial presentation where you left off.)**

Debit/Credit Cards

Sir/ Ma'am, you can use any of the following credit cards to make payments:

- American Express® Card
- Discover® Card
- MasterCard® card
- Visa® card
- Star
- Pulse
- Actel
- PayPal Credit
- NYCE

If you will be using one of the mentioned cards to make your payment, your next step will be to choose a payment processor. You can locate the list of payment processors and additional information on the www.irs.gov [website](#).

If the taxpayer does not have access to a computer to obtain the list of payment processors:

You may choose one of the three processors to make your payment(s):

Official Payments
Link2GovCorporation
or, WorldPay US, Inc.

Which processor would you like to use? **(Provide information for the payment processor the taxpayer chooses. If the taxpayer is unsure which processor they would like to use, or is asking additional questions. You should provide the taxpayer with all three of the processor's information. Let the taxpayer know the IRS website provides the details for each processor, or they can contact each processor individually to get the details to make an informed decision.)**

Official Payments.com/fed

888-872-9829 (Payment)
877-754-4413 (Customer Service)
www.officialpayments.com

Link2Gov Corporation

888-PAY-1040 SM (1-888-729-1040)
888-658-5465 (Customer Service)
www.pay1040.com

PayUSAtax.com

(WorldPay US, Inc.)
844-729-8298 (Payment)
855-508-0159 (Live Operator)
844-825-8729 (Customer Service)

Mr./Ms. _____ you will be charged a convenience fee by the service provider. The amount of the convenience fee is based on the amount being paid. Fees may vary between providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website. They will provide you with a confirmation number at the end of your transaction.

Do you have any questions on how to make your payment(s) using a debit or credit card? **If yes, answer questions and/or walk the taxpayer through the instructions again. If no, Great! (Go back to initial presentation where you left off.)**

Electronic Federal Tax Payment System (EFTPS)

Sir/Ma'am, EFTPS is a free tax payment system. You can schedule a one-time or recurring payments through EFTPS, either online or by phone.

EFTPS allows taxpayers to make tax payments 24 hours a day, seven days a week. EFTPS can be used to schedule payments for withdrawal from your checking or savings account up to 365 days in advance. You can also modify or cancel payments up to two business days before the scheduled withdrawal date. Once enrolled, individuals and business taxpayers can use the Internet to make all their federal tax payments, or call by phone using the EFTPS® Voice Response System.

To use EFTPS, you must enroll. The taxpayer has two options for enrollment, as follows:

- The taxpayer can enroll online at www.eftps.gov website
- The taxpayer can call toll-free 800-555-4477 or 800-733-4829 (TDD hearing-impaired); or 800-244-4829 (Spanish) (24 hours a day, seven days a week).

IRS PayNearMe – Paying with cash at a retail partner

Sir, Ma'am, PayNearMe is a payment option for taxpayers who prefer to pay their taxes with cash. PayNearMe is a new payment option available to individual taxpayers through www.irs.gov/Payments and participating retail stores. It is a secure walk up cash payment method that converts cash payments to electronic transactions. It utilizes a barcode and retail locations to complete the transactions. This cash option is available at limited 7-Eleven locations. The FAQ section in www.irs.gov/Payments contains a list of states participating in this payment option. PayNearMe charges a service fee which is separate from the tax obligation. Individuals will pay \$3.99 per transaction with a \$1,000.00 daily payment limit.

If you want to pay your taxes with cash through the IRS PayNearMe option, you should do the following:

- Go to www.irs.gov/Payments to begin the payment process. In the "Other Ways, You Can Pay" box, click on "Cash at a Retail Partner" and follow the instructions on that page.
- You will receive an email from Official Payments confirming your information.
- The IRS will then verify the information sent by Official Payments. This process may take two to three business days. PayNearMe will notify you via email with the next step instructions and a barcode. The barcode is available to be printed or displayed on mobile devices. Keep in mind; the PayNearMe barcode will expire 7 days after it is emailed to you.
- You would present the barcode at a participating retail location. The retail clerk will scan the barcode and collect the cash and fee.
- The retail clerk will provide you with a receipt to confirm the transaction. It is important that you keep this receipt as proof of payment.

Sir/Ma'am, it usually takes two business days for payments to be submitted to the IRS. You should plan accordingly to ensure your payments are made timely to avoid interest and penalties.

The service can be used for the following payment types:

- Form 1040 series
- Form 1040 ES Estimated Tax
- Form 4868 Automatic Extension to File Taxes
- Installment Agreements
- Trust Fund Recovery Penalty
- Form 5329 Return for Individual Retirement Arrangement Taxes

Joint Filers Only: Sir/Ma'am, when completing the "Verify Identity" page, use the primary filer's information. This will ensure the payment is promptly applied to the balance due account.

NOTE: The IRS PayNearMe web pages are not yet available in Spanish.

Do you have any questions on how to make your payment(s) through PayNearMe? **If yes, answer questions and/or walk the taxpayer through the instructions again. If no, Great! (Go back to initial presentation where you left off.)**

Payments Made by Mail

Sir/Ma'am, please make checks or money orders payable to the "United States Treasury". Please include the taxpayer' name, address, and telephone number when it is not already preprinted on the check or money order. 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. Please send your payment to (Placeholder- See **Exhibit A** for the payment address). Please do not send cash.

Do you have any questions on how to mail in your payment(s)? **If yes, answer questions and/or walk the taxpayer through the instructions again. If no, Great! (Go back to initial presentation where you left off.)**

“Hello, my name is _____ on a recorded line, can I help you?”

Let the taxpayer/business taxpayer/POA/3rd Party Respond- Make note of important information in the taxpayer/business taxpayer/POA/3rd party response and the incoming phone number on your telephone display screen.)

“And who am I speaking with?” **(In case they don’t mention their name)**

Are you calling in for yourself?

If No: Who are you calling in for? Great **(Continue)**

If Yes: Continue to Taxpayer Call in Procedures or Business Call in Procedures

Are you an Authorized Power of Attorney (POA) or do you have Tax Information Authorization (TIA) for **(name provided by 3rd party)**?

If No: Unfortunately, I will not be able to speak to you unless you are an Authorized Power of Attorney or have Tax Information Authorization on **(name provided by 3rd party)**'s account. Have a good day!

If Yes: Continue

Mr. /Ms. _____, to access the account and authenticate I am speaking with an authorized third party I need to get some information.

1) What is the first 5 digits of the Taxpayer Authentication Number for the account you are calling in for today? (Access account) The last five digits are _____. Correct?

If Yes: Continue to “How does your clients name (and the spouse’s name) appear on the record of the account” section below.

If No: Continue to “If no” directly below.

If no: Sir/Ma’am if you are willing to continue the authentication process to discuss resolution without the Taxpayer Authentication Number, you may provide the first 5 digits of the Tax Identification Number for the account to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of your clients Tax Identification Number? **(Prompt POA for the first 5 digits of the Social Security Number or Federal Employee Identification Number if needed) (Access Account) The last 4 digits are _____. Correct?**

If Yes: Continue to “How does your clients name (and the spouse’s name) appear on the record of the account” section below

If No: Continue to “If No” directly below.

If No: Unfortunately, Sir/Ma’am for security purposes I will have to discontinue this telephone call until you can provide either the first 5 digits of the Taxpayer Authentication Number or the first 5 digits of the Tax Identification Number. I am

Power of Attorney (POA)/Tax Information Authorization (TIA) Call In Procedures

sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account. I hope to hear back from you soon. Have a good day.

(If asked by the party you are speaking with how they would receive their TAN) Sir/Ma'am, the Taxpayer Authentication Number is a number issued by the IRS and is sent in a letter from the Internal Revenue Service and Performant. The Taxpayer Authentication number is a way to confirm that you are speaking with an agency authorized to speak to you regarding this matter. For security purposes, it also serves as a way to ensure I am speaking to the correct party. If you believe you have an account or are an authorized third party for an account and have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be sent to the new address. If Performant receives an updated address from the IRS we will send another letter. I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account.

2) How does your client's name (and the spouse's name when applicable) appear on the record of the account? NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. Continue to the next authentication question once the correct information is provided to match the record of account.

If the POA/TIA cannot provide their clients name and the spouses name (when applicable) as it appears of the record of account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until you can provide the name/s as they appear on the record of account. I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account. I hope to hear back from you soon. Have a good day.

3) What is your client's complete address of record (Address, city, state and zip)? NOTE: Do not disclose the address of record to the taxpayer. Continue to next authentication question once the complete address of record is provided to match the record of account.

If the POA/TIA fails to provide the correct address of record, but provides their client's name as it appears on the account (and spouse when required) and the first 5 digits of their client's TAN (or first 5 of SSN when applicable): Sir/Ma'am, has your client moved?

Power of Attorney (POA)/Tax Information Authorization (TIA) Call In Procedures

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

If Yes: What is your client's address? **(If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address.** Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime your client moves or has a change of address that you or your client update the new address with the IRS in writing using Form 8822, *Change of Address*. You or your client can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer.** We may follow up with you at a later date to determine if you are able authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

4) What is the primary taxpayers Date of Birth on the record of account you are calling in for today? Continue to the next authentication questions if the POA/TIA can provide the first 5 digits of their client's TAN (or the first 5 digits of their clients Tax Identification Number when applicable), their clients name as it appears on the record of the account

Power of Attorney (POA)/Tax Information Authorization (TIA) Call In Procedures

(and the spouses name as it appears on the record of account when applicable), the address of record, and the primary taxpayers date of birth.

If the POA/TIA cannot provide the primary taxpayers Date of Birth on the record of account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until you can provide the primary taxpayers date of birth as it appears on the record of account. I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account. I hope to hear back from you soon. Have a good day.

5) How does your name appear on Mr. /Ms. _____'s record of account? Continue to next authentication question once the POA/TIA provides their name as it appears on the record of account.

If the POA/TIA cannot provide their name as it appears on the record of account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until you can provide your name as it appears on the record of account. I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account. I hope to hear back from you soon. Have a good day.

6) What is your representative (CAF) Number? Continue to appropriate presentation if the POA/TIA can provide the first 5 digits of their client's TAN (or the first 5 digits of their clients Tax Identification Number when applicable), their clients name as it appears on the record of the account (and the spouses name as it appears on the record of account when applicable), their client's address of record, the primary taxpayers date of birth, their name as it appears on the record of account for the POA/TIA, and their Representative(CAF) Number.

If the POA/TIA cannot provide their Representative (CAF) Number as it appears on the record of account: What is your address listed as the (POA/TIA) on Mr. /Ms. _____'s account? **Continue to appropriate presentation if the POA/TIA can provide the first 5 digits of their client's TAN (or the first 5 digits of their clients Tax Identification Number when applicable), their clients name as it appears on the record of the account (and the spouses name as it appears on the record of account when applicable), their client's address of record, the primary taxpayers date of birth, their name as it appears on the record of account for the POA/TIA, and their Representative(CAF) Number (or POA/TIA address of record when applicable).**

If the POA/TIA cannot provide their address as it appears on the record of account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until you can provide your address as the POA as it appears on the record of account or when you can provide your

Power of Attorney (POA)/Tax Information Authorization (TIA) Call In Procedures

Representative (CAF) Number. I suggest that you secure a copy of the **(Form 2848/Form 8821)** so that you can provide the required information for security purposes. I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account. I hope to hear back from you soon. Have a good day.

Power of Attorney (POA) Voluntary Payment Presentation

Sir/Ma'am, how much would Mr. /Ms. **(taxpayer last name)** like to pay toward this tax liability as a one-time voluntary payment? What date would they like to make the payment?

Great, I will document the account that your client will make a payment of **(insert dollar amount)** on **(insert date)**. The IRS offers several ways to pay, what payment method would your client like to use to make their payment? **(Proceed to Payment Instructions then return to Voluntary Payment Close)**

Voluntary Payment Close

Sir/Ma'am, as I mentioned earlier I will document the account to reflect that your client will make a one-time voluntary payment of **(insert dollar amount)** on **(insert date)**. We will return the account to the IRS in 10 days. If your client is able to resolve this account in the future, please contact the IRS to discuss resolution. Please keep in mind there are alternative resolutions such as an Offer in Compromise available through the IRS website at www.irs.gov.

Sir/Ma'am, when making payment(s) by mail, your client will want to send those payment(s) to the IRS at **(insert IRS address)** with a copy of the latest notice they have received. Payments are applied to the tax first, then penalties, and then interest. **Note: When there are multiple tax years, the payment is applied to the earliest assessment or earliest Collection Statute Expiration Date, whichever is in the best interest of the government.** All future returns must be filed and the tax due paid in a timely manner. Any future tax refunds will be applied to the balance due. Penalties and interest will continue to accrue on this account until the total amount due is paid in full.

Sir/Ma'am, do you have any questions regarding anything we have discussed today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, have a great day!

Taxpayer Call In Procedures

“Hello, my name is _____ on a recorded line, can I help you?”

Let the taxpayer/business taxpayer/POA/3rd Party Respond- Make note of important information in the taxpayer/business taxpayer/POA/3rd party response and the incoming phone number on your telephone display screen.)

“And who am I speaking with?” **(In case they don’t mention their name)**

Are you calling in for yourself?

If No: Who are you calling in for? Great **(Continue to POA/TIA Call in Procedures or Business Call In Procedures)**

If Yes: Continue

Mr. /Ms. _____, to access the account and authenticate I am speaking with the correct party I need to get some information.

You should have received a Taxpayer Authentication Number issued by the IRS in a letter recently sent by the Internal Revenue Service and Performant. The Taxpayer Authentication number is a way to confirm that you are speaking with an agency authorized to speak to you regarding this matter. For security purposes, it also serves as a way to ensure I am speaking to the correct party.

Did you receive the Initial Contact Letter along with a copy of Publication 1, Your Rights as a Taxpayer that Performant mailed on **(insert date)**?

If Yes: Go to Question 1

If No: Document and go to the 2nd “If no: Sir/Ma’am if you are willing to continue the authentication process...” listed under question 1 1) What is the first 5 digits of the Taxpayer Authentication Number for your account? **(Access account)** The last five digits are _____. Correct?

If Yes: Continue to “How does your name (and spouse’s name) appear on the record of the account” section below.

If No: Continue to If no directly below.

If no: Sir/Ma’am if you are willing to continue the authentication process to discuss resolution without the Taxpayer Authentication Number, you may provide the first 5 digits of the Tax Identification Number for the account to continue the authentication process. Would you like to continue the authentication process to discuss resolution?

If Yes: What is the first 5 digits of the Tax Identification Number? **(Prompt Taxpayer for the first 5 digits of the Social Security Number or Federal Employee Identification Number if needed) (Access Account)** The last 4 digits are _____. Correct?

If Yes: Great, Would you like us to resend the Initial Contact Letter to the address of record so you will have your Taxpayer Authentication Number for future calls?

If yes, document and enter request to resend Initial Contact Letter:

Mr. /Ms. **(taxpayer’s Last name)** we will resend the Initial Contact

Letter to the address of record, please keep an eye out for it in the mail.

Taxpayer Call In Procedures

Continue to “How does your name (and spouse’s name) appear on the record of the account” section below.

If No: Document the taxpayer does not want the Initial Contact Letter resent. Continue to “How does your name (and spouse’s name) appear on the record of the account” section below.

If No: Continue to “If No” directly below.

If No: Unfortunately, Sir/Ma’am for security purposes I will have to discontinue this telephone call until you can provide either the first 5 digits of the Taxpayer Authentication Number or the first 5 digits of the Tax Identification Number. **NOTE: If the taxpayer has indicated they did not receive the Initial Contact Letter and Refuses to Authenticate and we have not sent a certified Initial Contact Letter to the Address of Record in the past: Continue to taxpayer has not received the Initial Contact Letter and Refuses to Authenticate section below. If this does not apply, continue.** I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account. I hope to hear back from you soon. Have a good day.

(If the party you are speaking with ask how they would receive their TAN) Sir/Ma’am, the Taxpayer Authentication Number is a number issued by the IRS and is sent in a letter from the Internal Revenue Service and Performant. The Taxpayer Authentication number is a way to confirm that you are speaking with an agency authorized to speak to you regarding this matter. For security purposes, it also serves as a way to ensure I am speaking to the correct party. If you believe you have an account or are an authorized third party for an account and have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma’am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be sent to the new address. If Performant receives an updated address from the IRS we will send another letter. I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account.

2) How does your name **(and spouse’s name if a joint return)** appear on the record of the account? **NOTE: A taxpayer, who changes his or her last name due to marriage or divorce, must provide both his or her previous last name and the new last name. Continue to the next authentication question if the taxpayer confirms their name (and spouse when required) as it appears on the record of account.**

Taxpayer Call In Procedures

If the taxpayer cannot provide their name (and spouses name when required) as it appears of the record of account: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until you can provide the name/s as they appear on the record of account. I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account. I hope to hear back from you soon. Have a good day.

3) What is your complete address of record (**Address, city, state and zip**)? **NOTE: Do not disclose the address of record to the taxpayer. Continue to next authentication question once the complete address of record is provided to match the record of account.**

If the taxpayer fails to provide the correct address of record, but provides their name as it appears on the account (and spouse when required) and the first 5 digits of their TAN (or first 5 of SSN when applicable): Sir/Ma'am, have you moved?

If No: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. My phone number is 844-807-9367 (**with extension**). I hope to hear back from you soon.

If Yes: What is your address? (**If the new address matches a NCOA update, confirm the NCOA address is updated to the Record of Account and continue next question.**

If the address provided does not match the Address of Record or the NCOA Update: What is the complete address (address, city, state and zip) on the account? **If the taxpayer can provide the address of record (i.e. their old address), proceed with the call. Document the new address.** Sir/Ma'am it is important anytime you move or have a change of address that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at your new address. **If the taxpayer requests us to mail the form: Document and Request Form 8822 to be mailed to the taxpayer. Continue to next question.**

If the taxpayer cannot provide the address of record or the address does not match the NCOA: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until the proper authentication can be completed. Sir/Ma'am it is important anytime you move or have a change of address that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Once you complete this form please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at your new address. **If the taxpayer requests us to mail the form: Document and**

Taxpayer Call In Procedures

Request Form 8822 to be mailed to the taxpayer. We may follow up with you at a later date to determine if you are able to authenticate in order to discuss this matter. My phone number is 844-807-9367 **(with extension)**. I hope to hear back from you soon.

4) What is the Date of Birth for the primary taxpayer? **Note: Secondary taxpayer DOB information is not available for joint accounts; therefore, a secondary taxpayer must provide the primary's DOB to authenticate. Continue to the Account Information Section of the Appropriate Presentation if the primary/secondary taxpayer can provide the first 5 digits of the TAN (or the first 5 digits of their Tax Identification Number when applicable), their name as it appears on the record of the account (and their spouses name as it appears on the record of account when applicable), the address of record, and the primary taxpayers date of birth.**

If the taxpayer cannot provide the primary taxpayers Date of Birth: Unfortunately, Sir/Ma'am for security purposes I will have to discontinue this telephone call until you can provide the primary taxpayers date of birth as it appears on the record of account. I am sorry we were unable to assist you today. Please call us back when you are able to provide the information to access the account. I hope to hear back from you soon. Have a good day.

Taxpayer has not received the Initial Contact Letter and Refuses to Authenticate Section (we have not sent a certified Initial contact letter prior):

Sir, Ma'am, since you did not receive the Initial Contact Letter and you will not authenticate today, we will send you another Initial Contact Letter by certified mail to the address of record. **NOTE: Do not disclose or confirm the address of record to the taxpayer.** However, if you have had any changes in your address it is important that you update your new address with the IRS in writing using Form 8822, *Change of Address*. You can obtain this form by either visiting the IRS website at www.irs.gov or by calling 1-800-829-3676. Sir/Ma'am, once this form is completed please send it to the address listed on the reverse side of the form. By completing this form it will ensure that all IRS mail will be received at the new address. If Performant receives an updated address from the IRS we will send a new Initial Contact Letter to that address by regular mail. Please contact me back once you receive the letter and can provide your Taxpayer Authentication Number. I hope to hear back from you soon. Have a good day.

Taxpayer Voluntary Payment Presentation

Sir/Ma'am, how much would you like to pay toward this tax liability as a one-time voluntary payment? What date will you make the payment?

Great, I will document your account that you will make a payment of **(insert dollar amount)** on **(insert date)**. The IRS offers several ways to pay, what payment method would you like to use to make your payment? **(Proceed to Payment Instructions then return to Voluntary Payment Close)**

Voluntary Payment Close

Sir/Ma'am, as I mentioned earlier I will document your account to reflect that you will make a one-time voluntary payment of **(insert dollar amount)** on **(insert date)**. We will return your account to the IRS in 10 days. If you are able to resolve this account in the future, please contact the IRS to discuss resolution. Please keep in mind there are alternative resolutions such as an Offer in Compromise available through the IRS website at www.irs.gov.

Sir/Ma'am, when making payment(s) by mail, you will want to send those payment(s) to the IRS at **(insert IRS address)** with a copy of the latest notice you have received. Payments are applied to the tax first, then penalties, and then interest. **Note: When there are multiple tax years, the payment is applied to the earliest assessment or earliest Collection Statute Expiration Date, whichever is in the best interest of the government.** All future returns must be filed and the tax due paid in a timely manner. Any future tax refunds will be applied to the balance due. Penalties and interest will continue to accrue on this account until the total amount due is paid in full.

Is there anything else I can help you with today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Great, please call me back at 844-807-9367 **(with extension)** if you need additional assistance. Have a great day!-

Mr. /Ms. **(last name)**, we would like to provide you with the Treasury Inspector General of Tax Administration Office of Investigations Contact information in the event you would like to report your complaint. Their Contact information is as follows **(must give all contact information below)**:

Mailing Address: Treasury Inspector General for Tax Administration Hotline
P.O. Box 589
Ben Franklin Station
Washington, DC 20044-0589

Phone Number: 1-800-366-4484

Internet Address: www.tigta.gov

Sir/Ma'am, we will place your account on hold for 30 days, if we do not hear back from you during this time to resolve the delinquent tax obligation, we may follow up with you at a later time.

Please contact me at 844-807-9367 **(with extension)** if there is anything else I can help you with in order to resolve this tax matter.

Is there anything else I can help you with today?

Check if the call was selected for the Customer Satisfaction Survey.

If so: Proceed to Customer Satisfaction Survey Response

If not: Thank you, Have a great day!