

The Practitioner Priority Line, 866 860-4259, is available for enrolled agents use, as you know. This is always a good place to start for research when looking for direction regarding new clients. The recorded message gives choices as follows:

Press 1 for taxpayers with income tax liabilities. This includes civil penalties. Requesting a "SUMRY" will show any income tax returns that are delinquent, the unpaid periods and balance due and who is assigned the accounts. If the accounts are several years old the collection expiration statute date (CSED) can be requested. Account transcripts can also be requested, in addition to information in the Information Return Program (IRP) that has W-2, 1099, 1096, etc documents. Most of the time account transcripts and IRP info can be faxed the same day.

Press 2 for taxpayer with business tax liabilities. The "SUMRY" research will show the same as stated above.

Press 3 for ACS Collections. This transfers the call quicker that call the ACS number direct.

Press 4 for account transcripts. If you want only transcripts you avoid answering IRS questions and will not get into a discussion about how the account will be paid or when returns will be filed.

This information may be of help to our CTEA members that are enrolled agents. Please forward this email for their benefit for their use. If there are questions about this helpful tool when representing a client or when preparing delinquent tax returns, I will be glad to respond.

Frank Heath