

Practitioner Tips When Calling ACS

Do you need to contact ACS regarding one of your clients? Here are some hints they provided regarding what information to have on hand before you call:

- Please have a completed copy of Form 2848 available. It should include all tax forms and tax years to be discussed, as well as the caller's name as an authorized representative. In the event your Power of Attorney is not on the system, the representative can then fax it while on the call so that immediate assistance can be provided.
- Our Customer Representatives (CRs) are required to routinely update taxpayer accounts. Please have taxpayer information available, including their address, phone numbers, employers and bank accounts.
- Our CRs will ask questions regarding the taxpayer's ability to pay. It is to the taxpayer's benefit to pay their liability in full as quickly as possible. This minimizes penalty and interest charges, and helps them avoid potential levies and liens. Please be ready to discuss your client's ability to pay, including whether they can pay now or within 60 days. If you will be requesting an installment agreement on behalf of your client, please provide their proposed payment amount. If you believe your client qualifies for an Offer-in-Compromise (OIC) based on "Doubt as to Collectibility," then we are required to conduct a financial analysis. We recommend having complete financial information available so that we can advise appropriately and move toward resolution.
- We frequently receive calls from POAs who request additional time for their clients to file delinquent returns. The amount of time granted will depend on the circumstances of the case but at no time should it exceed 60 days. Specific guidance is found in IRM [5.19.2.6.4](#).
- We frequently receive calls from POAs who request levy releases. Our CRs may make the decision to release a levy if they grant an installment agreement, but the taxpayer must be in compliance (all required returns filed) before an installment agreement can be granted. We can release a levy if it is creating a hardship, but the hardship must be demonstrated. We can conduct a financial analysis to determine whether the levy is preventing the taxpayer from meeting their necessary living expenses. We may request additional documentation to support the financial analysis. If we agree that the levy is creating a hardship, we will release enough of the levy to relieve the hardship. This may result in a partial, rather than a full release.

ACS procedures can be found in [IRM Chapter 5](#) Section 5.19.