5.6 Recall and Return Letter Specifications

The PCA will provide a letter advising the taxpayer(s) and authorized third party (see **Section 6.6**) that the account has been recalled or returned to the IRS, unless the account has a zero balance due. The letter must include all of the MFT and tax periods being returned to the IRS as appropriate. If a recall or return is for multiple tax periods and the module name line is not the same on all MFT and tax periods, separate letters must be issued. If the IRS is only recalling one MFT and tax period, the letter must state such. The letter must be issued within five business days from the date the recall is received in the weekly file.

5.7 Misdirected Payment Letter

Upon receipt of a payment from a taxpayer, the PCA must send a letter to the taxpayer with the proper address for mailing payments (see **Section 7.3.3**).

5.8 Annual Reminder Notice

The Internal Revenue Code requires that each taxpayer with a delinquent account must be sent a written notice annually with the amount of the tax delinquency. A separate annual reminder notice is required for each module to be sent to the taxpayer and the authorized representative.

If accounts are retained beyond 12 months from issuance of the initial contact letter (see **Section 5.3**), a notice must be sent, not less often than annually, advising the taxpayer of the total amount due as of the date of the notice. The annual reminder notice must also include subsequent liabilities not included in the initial contact letter. Issuance of the notice must be documented in the ROA.

5.9 Correspondence Response

This letter will provide the taxpayer and their authorized third party (see **Section 6.6**) with the telephone number, mailing address and internet address for the TIGTA – Office of Investigations when requested to be provided in writing (see **Section 16.1**).

5.10 Cover Letter

This cover letter will be used to provide the taxpayer and their authorized third party (see **Section 6.6**) with requested forms and instructions.

5.11 Fax Coversheet

This cover sheet must include the disclosure warning statement (see **Section 13.1**).

6 TAXPAYER CONTACTS

When accounts contain several tax periods extra caution is required to avoid disclosing information to individuals not authorized to receive account related data. When the entity is composed solely of tax periods with only one name on each tax period, the taxpayer is entitled to account information for all tax periods. When tax periods have more than one name (i.e. returns for married individuals) special attention is required. Account information can only be disclosed to the individuals listed for the tax period.

For example: If the entity contains two tax periods and the name line for tax period 200912 is John Smith and the name line for tax period 200812 is John and Mary Smith, caution must be exercised. If the PCA speaks with or receives correspondence from John Smith, then both tax periods may be discussed since John is listed on both tax periods. If the PCA deals with Mary, only account information for tax period 200812 may be discussed. Since Mary is not listed on tax period 200912, she cannot receive any account information for that period.

When a taxpayer files a joint return and later becomes separated or divorced, both taxpayers remain responsible for the full amount of tax due on the jointly filed return. The address of one spouse must not be disclosed to the other. An employee may not reveal any information regarding the other spouse's new name, location, telephone or fax number, or any information about the other spouse's employment, income, assets, or payment arrangements.

It is the responsibility of all PCA employees to protect confidential taxpayer information, and to understand what is and what is not an authorized access or authorized disclosure under the applicable laws. This includes the protection of information displayed on a computer screen.

6.1 Unauthorized Disclosures/Accesses

An unauthorized disclosure occurs when a PCA employee discloses tax information, Privacy Act information or information IRS has designated Official Use Only (or another sensitive classification) to someone who is not authorized to receive the information. This includes the loss or theft of items/assets containing that information. An unauthorized access occurs when a PCA employee accesses tax information, Privacy Act information, or Official Use Only information classified sensitive by IRS, when it is not needed to perform their officially assigned duties.

Inadvertent disclosures or accesses, while still unauthorized, are those disclosures where neither gross negligence nor willful intent is involved. Examples include, but are not limited to the following:

- Machine malfunctions, such as machine stuffing errors
- Misdirected mail
- Double stuffing of envelopes
- Loss or theft of government property not resulting from inadequate safeguard measures
- Misrepresentation of identity or authority by a person contacted by a PCA employee

Note: Mail sent to the address of record but opened by a third party is not considered an unauthorized disclosure.

All unauthorized disclosures or unauthorized accesses should be immediately (within 1 hour of recognition/identification) reported directly to the TIGTA - Office of Investigations and the COR, to ensure timely and appropriate complaint tracking and investigative consideration. The scope and nature of some unauthorized disclosures and unauthorized accesses will require immediate investigative or mitigation response; therefore, all reports of this nature must be made immediately (within 1 hour of recognition/identification) and directly to the TIGTA - Office of Investigations, during all hours, weekdays and weekends.

The supervisor must prepare a written statement outlining the unauthorized disclosure or access. The statement must include the following items:

- Name and contact information of who received the unauthorized disclosure
- Dates of the disclosure and when it was discovered
- Description of the information that was disclosed or accessed
- Explanation as to what caused the disclosure or access
- Actions taken to prevent recurrence
- Identification of the report's preparer and the supervisor who reviewed the report

The Supervisor retains a copy of the statement and forwards a copy to the COR and the original to TIGTA - Office of Investigations at the address provided in **Exhibit A.**

Should TIGTA - Office of Investigations determine that the unauthorized disclosure or access was the result of gross negligence or willful intent, the terms of the default clause (FAR 52.249-8), incorporated herein by reference, may be invoked, and the Contractor will be considered to be in breach of contract.

6.2 Locating Taxpayers

The PCA will perform skip-tracing actions as outlined in the PCA's approved operational plan to locate a new address whenever a taxpayer cannot be located at the address provided by IRS (see **Section 6.7**).

6.3 Telephone Contact with Taxpayers

Telephone contact will be one of the primary methods for reaching taxpayers. The PCA employee must inform the taxpayer calls may be recorded prior to disclosing account information. PCA employees may not contact taxpayers by telephone any sooner than the 5th calendar day after the PCA's initial contact letter is mailed. This will allow the taxpayer time to receive the letter containing the authentication verification code. If the taxpayer contacts the PCA first, the PCA may continue the call, to the extent account information is available. If account information is not available, advise the taxpayer to call back after they receive the Initial Contact Letter which also contains the Taxpayer Authentication Number that will facilitate two-party verification.

Some contacts **cannot** be made without the prior consent of the taxpayer and include:

- Contacting the taxpayer at any unusual time or place, or at a time or place an employee knows, or should know, is inconvenient to the taxpayer
- Contacting the taxpayer at work if the taxpayer has instructed not to do so or if there is reason to believe the employer does not allow this
- Directly contacting a taxpayer when the IRS or the taxpayer has informed the PCA that the taxpayer has an authorized representative and the PCA is able to determine the representative's name, address, telephone number, and authority with respect to the taxpayer.

Note: When an authorized representative does not have authority for all tax periods, the PCA should contact the taxpayer directly. The taxpayer should submit a new authorization if they wish to have their representative cover all the tax periods.

PCA employees can generally contact the taxpayer after 8:00 AM and before 9:00 PM local time at the taxpayer's location, unless there is reason to know otherwise. "Local time at the taxpayer's location" for purposes of PCA employee / taxpayer contacts refers to the time-zone where the taxpayer is located.

Unless determined to be otherwise, the taxpayer's location will be the Address of Record (AOR). If the taxpayer's location is different from the AOR and in a different Time Zone it must be fully documented and explained in the ROA. Only then may the allowable contact period be based on a taxpayer location other than the AOR.

6.3.1 Securing Telephone Numbers

In some instances, the PCA may secure a secondary phone number for the taxpayer using skip tracing technology. This secondary phone number may be the personal phone of the taxpayer's child or that of another taxpayer, whether or not related to the taxpayer in the household as shown on a paper or electronic directory, this includes cell phone lines. If it is determined that this secondary phone number is indeed the child's number or that of another taxpayer, whether or not related to the taxpayer in the same household, the PCA may not call that number in an attempt to contact the taxpayer.

6.3.2 Providing Updated Telephone Numbers

When the PCA secures a new or updated telephone number for a taxpayer (phone numbers obtained from and verified by the taxpayer) the PCA will include the new or updated telephone number on the taxpayer's ROA. The PCA needs to specify if the phone number they are providing is the taxpayer's home, business or cell phone number and the best time to call if specifically stated or provided by the taxpayer.

6.3.3 Answering Machines

When a PCA employee makes a call to a taxpayer in an effort to resolve the tax debt and reaches an answering machine, the PCA employee should follow the guidance below:

If	Then
The PCA employee reasonably believes the taxpayer will pick up the message	The only information the PCA employee may leave on the recording is: • The PCA employee name, • The PCA telephone number, • The appropriate reference number for the inquiry, • That he/she works for the PCA, • That the PCA is calling about a debt (not a tax debt), • That the call is on behalf of the IRS
The PCA is uncertain the taxpayer will pick up the message	The only information the PCA employee may leave on the recording is: • The PCA employee name, • The PCA employee telephone number, • That he/she works for the PCA, • That the PCA is calling about a debt (not a tax debt)

6.3.4 Cordless Devices

When the PCA receives a call from the taxpayer or a representative, the PCA is under no obligation to determine if the caller is using a cordless device, e.g. cell phone. However, as soon as the PCA becomes aware it is a cordless device (e.g. the PCA knows that the number that the caller is calling from is a cell phone because he/she has previously indicated it is, or when he/she mentions during the conversation that it is a cell phone) then the PCA must tell the caller about the risks of using a cordless device to discuss tax information. Cordless devices use unsecured lines and the conversation may be heard on another device. Get the callers permission to continue and document in the record of account (ROA). If the caller does not agree to continue the call, advise the caller to call back on a more secure land line. This requirement applies to each contact, even if the taxpayer has previously indicated their willingness to discuss tax information on a cordless device.

When the PCA makes a call to a taxpayer or representative, and they know or become aware that the number being called is a cordless device, e.g. cell phone, inform the taxpayer or representative that you will be discussing tax information, and if it's permissible to proceed. If not, the taxpayer or representative should be asked if there is a land line where they can be reached. This requirement applies to each contact, even if the taxpayer has previously indicated their willingness to discuss tax information on a cordless device.

6.3.5 Interpretive Service

A taxpayer may require a language, sign, or speech/voice interpreter in a telephone call. The PCA will provide interpreter services for taxpayers who are not completely proficient in English and at a minimum interpret Spanish.

When using an interpreter, the PCA will summarize for the interpreter what they wish to accomplish and give any special instructions. The PCA will add the non-English speaker to the line if they are not already on the line, and complete disclosure verification as if talking directly to the taxpayer. If the taxpayer uses their own interpreter, they must remain present on the telephone.

If the taxpayer requires interpreter services for another language the case may be returned to the IRS. The PCA will close their case and initiate the return of the case via the data exchange. The PCA will request input of value 3 (which triggers TC 971 AC 459)