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**FIELD OPERATIONS****Guidelines for Working a Case with a POA**

In order to demonstrate that we are making every effort to work with the taxpayer's representatives, staff must follow the guidelines listed below.

When a case is assigned to you, you must review the case prior to contacting the taxpayer to see whether there is a POA on file, and if so, review the Events Log entries to determine whether the POA has had an active role in the collections process to date.

"POA Active in Collections" means that the POA has played a role in the collection process during the life of the assessments, such as setting up an IPA, or contacting or working with someone in CED to resolve liabilities, etc.

Always practice reasonableness when determining when you should make contact with the taxpayer and/or with an authorized POA.

Scenario	Procedure
POA Active in Collections	If there is a POA who has been active in the collection process to date, before contacting the taxpayer, attempt to contact the POA by telephone; leave a message, if necessary. Ask the POA if s/he is still active in the collection case, and if so, ask if s/he would like to make an appointment (by phone or in person) to meet with you. Give the POA at least 48 hours to respond. If the POA does not respond within 48 hours, proceed with the field visit.
	For business cases, if the POA requests to be present when you make a field visit at the taxpayer's place of business and you are able to accommodate the request consistent with travel guidelines/scheduling, please do so. <ul style="list-style-type: none"> <li>Please note: For business cases, a field visit to the taxpayer's place of business must still take place, even when you are working with the POA, when practical. Visiting the taxpayer's business, assessing the operation, and viewing the assets will contribute to an informed collectability. If you are actively working with the POA, however, you do not need to discuss the collection case with the taxpayer during the visit.</li> </ul>
POA Not Active in Collections	First contact may be directly to the taxpayer.

**Note:** In either situation, whether the POA has been active in collections or not, if the taxpayer instructs you to work with the POA, you should do so. If the POA subsequently directs you back to the taxpayer, you may again make contact directly with the taxpayer. If discussions break down between you and the POA, you may again make contact directly with the taxpayer, but only after you have given the representative at least 48 hours to get back to you. Either situation must be explained in Events Log.

No POA

If the taxpayer instructs you to work with his/her representative and there isn't a valid POA on file, advise the taxpayer you are unable to discuss case details until the POA-1 has been submitted and processed.