



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

May 21, 2015

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MEMORANDUM FOR DIRECTORS, FIELD COLLECTION AREA OPERATIONS

FROM: Kristen E. Bailey /s/ *Kristen E. Bailey*
Acting Director, Collection Policy

SUBJECT: BMF Identity Theft Adjustments

The purpose of this memorandum is to provide interim guidance for routing of Form 3870, Request for Adjustment, when requesting an adjustment to certain BMF identity theft modules. This guidance will be included in the next revision of IRM 5.1.28, Identity Theft for Collection Employees. Please share this information with all affected personnel within your organization.

If the Bal Due is the result of an IRS-CAWR or SSA-CAWR assessment, prepare Form 3870.

- Request abatement of the TC 290.
- Attach all information supporting the determination including IDRS research.
- Forward per [IRM Exhibit 5.1.15-3](#), State Mapping for IRS-CAWR and SSA-CAWR.

For an EIN determined to be fictitious, item 11 on Form 3870 can be completed as follows, IRS-CAWR abatement of tax Requested action: Abate TC 290, dated MM-DD-YYYY in the amount of \$ XXXX.XX Justification: The EIN for this entity is

fictitious and was used for the sole purpose of defrauding the government through the filing of false refund returns.

Attached: IDRS research

For a Bal Due with a TC 300 assessment with PC (Project Code) 0453, PBC (Primary Business Code) 296 on TXMOD, attach all information supporting the determination to

Form 3870 and forward to:
Internal Revenue Service
Attn: Team 205/Recon
201 W. Rivercenter Blvd. Stop 8202G
Covington, KY 41011

For a Bal Due with a TC 300 assessment with PC (Project Code) 0983, PBC (Primary Business Code) 212 on TXMOD, attach all information supporting the determination attached to Form 3870 and forward to:

Internal Revenue Service
Attn: Employment Tax
201 W. Rivercenter Blvd, Stop 5702A
Covington, KY 41011

For all other TC 300 assessments, research TXMOD for the PBC (Primary Business Code), SBC (Secondary Business Code) and EGC (Employee Group Code) and locate the manager for the group on this link
<http://mysbse.web.irs.gov/examination/mis/contacts/empgroupcode/default.aspx>
Forward Form 3870 with all information supporting the determination to the manager.

If you have any questions, please contact me, or members of your staff can contact Collection Policy analyst Maureen Rattie.

cc: Director, Field Collection
Director, Headquarters Collection
Director, Specialty Programs, Employment Tax
www.irs.gov