

IRM PROCEDURAL UPDATE

DATE: 11/21/2013

NUMBER: SBSE-05-1113-1679

SUBJECT: ID Theft

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1.9.1

CHANGE(s):

IRM 5.19.1.9.1 Identity Theft - General Information, updated table under paragraph (2) to show updated ACS inventory assignment.

2. When handling cases with ID Theft issues, refer to the following Issue/Response Chart:

Issue	Response
<p>The taxpayer's identity is stolen; however, they have no indication their stolen identity was used inappropriately for tax purposes,</p> <p>EXAMPLE: They haven't received an IRS notice.</p>	<ol style="list-style-type: none">1. Advise the taxpayer to file a complete Form 14039, <i>Identity Theft Affidavit</i>, if the taxpayer has not already done so.2. Advise the taxpayer to also make a report to their local police and the three major credit bureaus: Experian: 1-888-397-3742 Equifax: 1-800-525-6285 TransUnion: 1-800-680-72893. Refer the taxpayer to the Identity Protection Specialized Unit, 1-800-908-4490. See IRM 10.5.3, <i>Identity Protection Program</i>. <p>CAUTION: Taxpayers should not be referred to IPSU unless they have additional questions that ACS cannot answer. IPSU will contact the taxpayer upon Form 14039, <i>Identity Theft Affidavit</i>, receipt. (See additional information in IRM 21.9.2.3.1(1)(b) Note, <i>Self Identified - Non-Tax-Related Identity Theft</i>.)</p>

	<p>4. For additional information, visit http://www.irs.gov and type the words "identity theft" into the search engine.</p> <p>NOTE: Credit bureau information can be found at http://www.ftc.gov/</p>
<p>The taxpayer received an e-mail from the IRS requesting their personal identifying information,</p> <p>EXAMPLE: SSN, EIN, financial information, etc.</p>	<ol style="list-style-type: none"> 1. Advise the taxpayer the IRS does not request sensitive information by e-mail; as a result, the taxpayer should not respond to this e-mail. 2. Request the taxpayer forward a copy of this e-mail to IRS at phishing@irs.gov. 3. For additional guidance,; See IRM 21.1.3.23, <i>Scams (Phishing) and Fraudulent Schemes</i>.
<p>Taxpayer claims tax related ID Theft. Request appropriate documentation. See IRM 5.19.1.9.2, <i>Identity Theft Documentation</i>, and based on the BOD, take the following action,</p>	<ol style="list-style-type: none"> 1. For ACS cases: Reassign W&I and SB/SE ACS cases "TOO1,60,IDTADJ" (Function "O"/Inventory "1") 2. Balance Due Notice Status: W&I — Input CC STAUP 2209. SB/SE — Input TC 470 (no closing code) using CC REQ77 /FRM77 . 3. Ensure the appropriate TC 971 indicator is on the account. 4. If there is no indication the taxpayer submitted the required supporting documentation, follow IRM 5.19.1.9.2, <i>Identity Theft Documentation</i>. 5. If there is an indication the taxpayer submitted required documentation: Balance Due Notice status: <ul style="list-style-type: none"> ○ W&I BOD Code: Forward a Form 4442, <i>Inquiry Referral</i>, to the Fresno ACSS IDT coordinator.

	<ul style="list-style-type: none"> ○ SB/SE BOD Code: Forward a Form 4442, <i>Inquiry Referral</i>, to the appropriate CSCO IDT coordinator. <p>6. Document AMS with actions taken.</p>
Taxpayer has knowledge of another person filing a federal tax return with a stolen SSN or EIN,	Ask the taxpayer for additional information, such as the individual's name and stolen SSN or EIN. Refer this information to Criminal Investigation Fraud Detection Center. See Exhibit 21.3.4–35 , <i>CRIMINAL INVESTIGATION FRAUD DETECTION CENTERS</i> .
Taxpayer requests a new SSN because their identity has been stolen,	Advise the taxpayer to contact SSA at 1-800-772-1213 or http://www.ssa.gov/ .

NOTE: IRM 5.19.1.9.2, *Identity Theft Documentation*, and IRM 5.19.1.9.2.1, *Identity Theft Documentation Processing*, contain additional information on ID Theft documentation and ID Theft documentation processing. More information on ID Theft may be found in IRM 10.5, *Privacy, Information Protection and Data Security (PIPDS)*.