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MEMORANDUM FOR SMALL BUSINESS / SELF-EMPLOYED (SBSE) FIELD EXAMINATION AND LARGE BUSINESS AND INTERNATIONAL (LB&I) EMPLOYEES

FROM: Lori L. Caskey
Director, Examination Field and Campus Policy

SUBJECT: Interim Guidance for Routing of Identity Theft Account Adjustment Requests

This memorandum issues guidance to SB/SE Field Examination and LB&I on where to send identity theft taxpayer account adjustment requests until IRM 4.10.27, Identity Theft Case Processing for Field Examiners, is published. Please ensure this information is distributed to all affected employees within your organization.

Purpose: Guidance is being updated to align with IRM 25.23.10.6.4.5, Field Exam IDT Account Resolution Referrals.

Background: Previously, identity theft account adjustment referrals (i.e., Form 4442) and identity theft tracking indicator input requests (i.e., Form 4844) were sent to the Designated Identity Theft Adjustment (DITA) team. The Brookhaven Identity Theft Exam Referral (BITER) team has replaced DITA for working identity theft account actions requested by SB/SE Field Examination and LB&I.

Procedural Change: Identity theft account adjustment referrals and tracking indicator input requests should be sent to the BITER team at *SBSE CCS BSC EXAM IDT.

Effective Date and Effect on Other Documents: This guidance is effective immediately and will be incorporated throughout IRM 4.10.27, Identity Theft Case Processing for Field Examiners, within two years from the date of this memorandum.

Contact: If you have questions, you may contact Cathy Demetra, Program Manager, Examination, Field and Campus Policy, Field Exam General Processes.

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