MEMORANDUM FOR EXAMINATION-FIELD - TECHNICAL SERVICES OPERATIONS

FROM: Nancy E. Hauth
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Date: 2019.08.01 11:54:37 -05'00'
Director, SB/SE Examination - Field

SUBJECT: Re-Issued Interim Guidance on Unlocatable Taxpayers – Disposal Code 13

The purpose of this memorandum is to issue interim guidance required for processing and identifying unlocatable taxpayers when a statutory notice of deficiency (SNOD) has been issued. This memo supersedes IG Memo SBSE-04-0717-0042 dated July 6, 2017. Please ensure that this information is distributed to all affected employees within your organization. These procedures are effective immediately.

Per IRM 4.8.9.21, a notice of deficiency forwarded by certified mail and returned by the United States postal service because the addressee has moved and left no forwarding address, is considered undeliverable (i.e., unlocatable). A notice returned by the United States postal service stamped “unclaimed” or “refused” is generally not considered undeliverable. These cases will be referred to the designated technical person. Any time a notice is returned undeliverable or unclaimed, a search for an alternate address of the taxpayer should be made. Documentation of the research is required. See IRM 4.8.9.8.2.5, Establishing the “Last Known Address,” regarding appropriate searches. In addition to the procedures outlined in paragraph (4) of this section, the taxpayer record will be updated to Disposal Code 13 when steps to locate the taxpayer have been exhausted and it has been determined that the taxpayer cannot be located based on this interim guidance. NOTE: For TCO cases only, Technique Code 7 should be included with the disposal code.

Interim Guidance Memorandum SBSE-04-0819-0033 will be incorporated into an updated IRM 4.8.9.21 by May 31, 2020.

If you have questions, you may contact me, or a member of your staff may contact Alma Reynoso, Sr. Program Analyst, Examination – Field.

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