



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 24, 2015

Control No: SBSE-05-1215-0080
Expiration Date: July 1, 2016
Impacted IRMs: IRM 5.1.28.8.2
IRM Exhibit 5.9.5-7
IRM Exhibit 5.9.5-8
IRM Exhibit 5.9.5-9

MEMORANDUM FOR DIRECTORS, FIELD COLLECTION AREA OPERATIONS
DIRECTOR, SPECIALTY COLLECTION - INSOLVENCY

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

SUBJECT: Reissuance of Interim Guidance: Identity Theft Indicator Codes

The purpose of this memorandum is to reissue interim guidance memorandum SBSE-05-0115-0002, titled *Identity Theft Indicator Codes*, and dated January 7, 2015. This guidance will be included in the next revision of IRM 5.1.28, Identity Theft for Collection Employees, and IRM 5.9.5, Bankruptcy and Other Insolvencies. Please share this information with all affected personnel within your organization.

As always, prior to requesting input of TC 971 AC 522 PNDCLM or IRSID, ENMOD or IMFOLE must be researched to ensure the indicator is not already posted. If the indicator is not posted, then effective January 1, 2015, input of TC 971 AC 522, PNDCLM or IRSID for each tax year affected by identity theft will be requested. With this change it will no longer be necessary to request input of a history item on ENMOD for any additional tax years. All tax years affected will again be individually identified with a TC 971 AC 522 PNDCLM or IRSID on ENMOD and IMFOLE. Similarly, when requested documentation is received, input of only one TC 971 AC 522 (INCOME, MULTFL, INCML, OTHER, or NOFR) will be requested for each tax year.

If you have any questions, please contact me, or members of your staff can contact Collection Policy analyst Maureen Rattie with general program questions or Deborah S. Fowler with insolvency questions.

cc: Director, Field Collection
Director, Headquarters Collection
www.irs.gov