IRM PROCEDURAL UPDATE

DATE: 12/11/2015

NUMBER: WI-25-1215-1774

SUBJECT: Post Publication Revision to IRM 25.23.10, Compliance Identity Theft Case Processing

AFFECTED IRM(s)/SUBSECTION(s): 25.23.10

CHANGE(s):

IRM 25.23.10.1.1(1) added Image Control Team (ICT) to list of acronyms.

1. The following acronyms will be used throughout this IRM:
    o   Accounts Management (AM)
    o   Identity Theft (IDT)
    o   Identity Theft Victim Assistance (IDTVA)
    o   Command Code (CC)
    o   Transaction Code (TC)
    o   Action Code (AC)
    o   Taxpayer Advocate Services (TAS)
    o   Designated Identity Theft Adjustment (DITA)
    o   Accounts Management System (AMS)
    o   Correspondence Imaging System (CIS)
    o   Integrated Data Retrieval System (IDRS)
    o   Internal Revenue Service Number (IRSN)
    o   Social Security Administration (SSA)
    o   Integrated Automated Tools (IAT)
    o   Common Number (CN)
    o   Taxpayer Identification Number (TIN)
    o   Social Security Number (SSN)
    o   Return Integrity and Compliance Service (RICS)
    o   Case Control Activity (CCA)
    o   Assessment Statute Expiration Date (ASED)
    o   Treasury Check Information System (TCIS)
    o   Identity Theft Assistance Request (ITAR)
    o   Identity Protection Specialized Unit (IPSU)
    o   Identity Theft Victim Assistance Accounts Management (IDTVA - A)
    o   Identity Theft Victim Assistance Compliance (IDTVA - C)
    o   Identity Theft Victim Assistance IPSU (IDTVA - I)
    o   Image Control Team (ICT)

IRM 25.23.10.5.2(1) revised section to reflect new instructions of controlling cases using the ICT Batch Sheet.

1. All control bases will contain category code IDI* on all IDTVA cases to indicate the function the case is assigned to. . When submitting an ICT batch sheet to the ICT team, the correct IDI code must be indicated to ensure proper control. See Exhibit 25.23.10-2, *IDRS Category Codes and Definitions*.

IRM 25.23.10.5.2.1 deleted instructions for Category Code IDI8

IRM 25.23.10.8(4) revised for clarity and change time frame from 180 days to 90 days.

IRM 25.23.10.8(5) Revised wording from "prompt" assessment to "quick" assessment.

IRM 25.23.10.8(6) Revised wording from to "prompt" assessment to "quick" assessment.

IRM 25.23.10.8(6) Note Revised wording from "prompt" assessment to "quick" assessment, removed "lead or" from instruction.

4. A case is considered imminent when a tax increase is required and it is within 90 days of the TC 150, TC 976/TC 977 or unprocessed return Assessment Statute Expiration Date.
5. To prevent a barred statute assessment, a quick assessment is required when:
   a. The ASED on the CN account will expire in 90 days or less or
   b. The ASED on the IRSN account will expire in 180 days or less.
6. When a quick assessment is needed, complete the following:
   o Edit the return with the correct tax.
   o Determine the amount of tax currently on the account.
   o Calculate the amount of the tax increase.
   o Complete the Form 2859, *Request for Quick or Prompt Assessment*.

   NOTE: A quick assessment must be approved by the manager.

IRM 25.23.10.8.2(6) Revised wording from to "prompt" assessment to "quick" assessment.

6. Update the control base to the employee requesting the quick assessment and use activity code "QUICK2859".

IRM 25.23.10.8.3(7) Revised wording from to "prompt" assessment to "quick" assessment.

7. Update the control base to the employee requesting the prompt assessment and use activity code "Quick2859".

IRM 25.23.10.9.7(2) Removed action code table, revised instruction to include usage of action code 010.

2. Verify that an - A freeze is on the account if the case includes any unprocessed returns. If no -A freeze is present, input a TC 971 AC 010.

IRM 25.23.10.10.2(1) Changed suspense time frame from 45 days to 40 days.

1. If additional information is needed to make a determination, correspond with the taxpayer using the Letter 5064C, allow a 30 day response time frame, suspend case for 40days.

IRM 25.23.10.11(16) added instructions for use of Category Code IDI6.

16. IDRS Category Code IDI5 is designated for all IDTVA identity theft referrals to DITA from a Campus operation. IDRS Category Code IDI6 is designated for all IDTVA identity theft referrals to DITA from a Field operation.

IRM 25.23.10.11(18) removed instructions regarding opening a second base on DITA referrals.

Exhibit 25.23.10-2 Changed titles and definitions of IDI Category Codes.

Use the Category Codes listed below to track the case status:

Category Code	Title	Days	Definition
IDI1	EXAM	180	IDTVA - Compliance - Examination cases.
IDI2	AUR	180	IDTVA - Compliance - AUR cases.
IDI3	ACSS	180	IDTVA - Compliance - ACS Support cases. (Both Domestic and International).
IDI4	ASFR	180	IDTVA - Compliance - ASFR/ASFR Recon cases.
IDI5	DITA referral - Campus	180	Cases referred to DITA from an IDTVA - C team for resolution.
IDI6	DITA referral - Field	180	Case referred to DITA from a Field operation.
IDI7	BMF	180	IDTVA - Compliance - All BMF cases
IDI8	Reserved	180	
IDI9	CSCO - TDI/TDA Programs	180	IDTVA - Compliance - CSCO - TDI and TDA Programs
IDII	RPM	180	Used for RPM cases