

IRM PROCEDURAL UPDATE

DATE: 12/21/2015

NUMBER: WI-25-1215-1834

SUBJECT: Providing Copies of Fraudulent Returns

AFFECTED IRM(s)/SUBSECTION(s): 25.23.3

CHANGE(s):

IRM 25.23.3.2.5 - Inserted new section for CSRs responding to phone inquiries for responses to requests for copies of fraudulent Return(s) for identity theft victims.

Responses to Requests for copies of Fraudulent Return(s) for Identity Theft Victims

1. The IRS will accept requests for, and provide copies of, fraudulent return(s) to a victim of identity theft or a person authorized to obtain the identity theft victim's tax information where the fraudulent return was filed and accepted for processing using the identity theft victim's name and social security number.
2. When an identity theft victim requests a copy of a fraudulent return filed under their SSN via toll-free, CSRs will:
 - o Inform the requestor that instructions and FAQs are available on www.IRS.gov
 - o Answer any question the caller may have about the instructions
 - o Explain the request must be mailed, and then provide the centralized address
 - o Answer any additional questions raised by the requestor; do not refer the taxpayer to another phone number

NOTE: If the requestor does not have access to the internet, the CSR will verbally provide the information from the IRS website.

IRM 25.23.3.3.1(2) - Updated Doc Type to Return Preparer Misconduct program.

2. If the Form 14039, *Identity Theft Affidavit*, is received alleging return preparer misconduct (RPM) rather than identity theft, follow the chart below:

If	Then
There is evidence on the account of	Route to the applicable

Compliance, enforcement/investigative involvement (ex: an audit notice/TC 300, CP 2000/TC 922 or IVO transaction codes or letter etc.)	IDTVA function for review following normal procedures. Include in remarks on routing slip; No ID Theft - RPM issue
There is NO Compliance, or RICS/IVO involvement on the account	<p>On CIS update data:</p> <p>Doc Type: Return Preparer Misconduct</p> <p>Category Code: RPMC</p> <p>Program Code: 710-85440</p> <p>Reassign to IDRS#: # [REDACTED]</p>

NOTE: Do not release -A freeze if present.

NOTE: Enter CIS Case Note, "NO ID theft - RPM issue." Input TC 972 AC 522 with Tax Administration Source Code "NOIDT", and the tax year associated with the alleged identity theft incident, if appropriate. Refer to IRM 25.23.2.17.4, *Reversing Unsupported Allegations of Identity Theft*, for additional information.

IRM 25.23.3.3.1(6) 2nd row of the If/Then chart; Steps 2 and 3 - Clarified the steps related to required CIS Case Notes (SERP Feedback Control 201506369).

IRM 25.23.3.3.1(6) 3rd box Step 2 - Inserted reference to Exhibit 25.23.2-16 for IDT Category Codes.

6. Use the following chart to address SF cases that involve tax-related identity theft.

If the taxpayer submits an inquiry regarding a tax-related issue and	Then
The tax-related identity theft issue cannot be resolved in IDTVA using IRM 21 and/or IRM 25.23 (regardless of whether there is an open relevant control present or identity theft documentation was submitted.)	<ol style="list-style-type: none"> 1. Review the account for a TC 971 AC 522, Identity Theft Tracking Indicator. Input when applicable. Refer to IRM 25.23.2.17, <i>Initial Allegation or Suspicion of Tax-Related Identity theft - Identity theft Indicators</i>, and Exhibit 25.23.2-10, <i>IMF only TC 971 AC 522 Tax-related Identity theft, Case Status (Initial Claim/Suspicion and Supporting Documents)</i>, for

	<p>requirements and input procedures.</p> <ol style="list-style-type: none"> 2. Refer the case to the appropriate function. <p>EXCEPTION: For referral of cases meeting IVO/RICS criteria only, follow the step list in paragraph (7) below.</p> <ol style="list-style-type: none"> 3. Convert the scanned CIS document (Form 14039 and applicable identity theft documentation) to an adobe file. See the CSR User Guide for CIS . 4. Attach the adobe file to a secure e-mail and issue to the Functional Identity Theft Liaison. <p>NOTE: The secure e-mail should be used as a communication tool between IDTVA-I and the IDT functional employee to share information related to the case: The taxpayer's issue, the research IDTVA-I conducted etc.</p> <ol style="list-style-type: none"> 5. See IRM 21.3.3.4.2.1, <i>Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office</i>, and issue as appropriate. <p>NOTE: Ensure any documentation received with the IDT2 is attached to the secure e-mail or referral.</p> <ol style="list-style-type: none"> 6. The Subject line of the secure e-mail must be: "IDT2 CLSD - Single Function only." 7. Enter CIS Case Note "Single function - secure e-mail sent to Functional IDT Liaison." 8. Reroute the case using the Reroute button on CIS; See IRM 21.5.1.5.2(4) and the guidance for Reroute to a Non-CIS User in the CSR Guide for non-CIS users.
The tax-related identity theft issue can be	<ol style="list-style-type: none"> 1. Review the account for a TC 971 AC 522, Identity Theft Tracking Indicator.

<p>resolved in IDTVA using the IRM 21 and/or IRM 25.23 and there is an open relevant control</p>	<p>Input when applicable. Refer to IRM 25.23.2.17, <i>Initial Allegation or Suspicion of Tax-Related Identity theft - Identity theft Indicators</i>, and <i>Exhibit 25.23.2-10, TC 971 AC 522 Tax-related Identity theft, Case Status (Initial Claim/Suspicion and Supporting Documents)</i>, for requirements and input procedures.</p> <ol style="list-style-type: none"> 2. Enter CIS Case Note on relevant open control; "Single function - See CIS case notes on IDT2". 3. Document case was acknowledged using CIS Case Note; "IDT2 closed - IDT documentation acknowledged" and any additional information that may assist with the resolution must be included as a CIS case note. 4. Link and close using the Close as MISC button.
<p>The issue can be resolved in IDTVA using the IRM 21 and/or IRM 25.23 and there is no open relevant control</p>	<ol style="list-style-type: none"> 1. Review the account for a TC 971 AC 522, Identity Theft Tracking Indicator. Input when applicable. Refer to IRM 25.23.2.17, <i>Initial Allegation or Suspicion of Tax-Related Identity theft - Identity theft Indicators</i>, and <i>Exhibit 25.23.2-10, TC 971 AC 522 Tax-related Identity theft, Case Status (Initial Claim/Suspicion and Supporting Documents)</i>, for requirements and input procedures. 2. Use the Update Case Status button to update the appropriate IDT category code. See Exhibit 25.23.2-16, <i>IDRS Category Controls by Function</i>. 3. Enter Case Note "IDT created by IDTVA-I." 4. Document case was acknowledged using CIS Case Note; "IDT2 closed - IDT documentation acknowledged". 5. Reassign to IDRS# 1174021564 for the Centralized Distribution Site

	<p>(CDS).</p> <p>NOTE: Remember to also update the Doc Type and the Statute Clearance check box when reassigning a case to a CIS User. See the CIS Performance Guide - CSR Guide for the correct procedures on these required actions. Also, see IRM 21.5.1.5.2(10), Cases Currently Assigned in CIS.</p> <p>EXCEPTION: International CDS 1176726830.</p>
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IRM 25.23.3.3.7 thru IRM 25.23.3.3.7.5 - Inserted new section and all related subsections associated with Request for Copies of Fraudulent Return(s).

Providing Copies of Fraudulent Return(s) Involving Refund-Related Identity Theft – Procedural Overview

1. There are 5 major steps involved with this service. Each step has been broken into sub-steps based on the requirements. IDTVA-IPSU will be the centralized function providing this service. Requests for copies of fraudulent return(s) will only be accepted by mail or through referrals from other functions.
2. The 5 major steps are:
 1. Intake
 2. Preliminary Review
 3. Research
 4. Redaction
 5. Delivery

Intake - Accepting Requests for copies of Fraudulent Return(s)

1. Mail/Correspondence/Oral requests are required to be mailed to the IRS using the centralized address

If a request for a fraudulent return(s) is received by	Then
An employee in a function other than IDTVA-I or SP RAIVs and the request is received in writing	<p>The employee will forward only the written request for fraudulent return(s) to Andover ICT on a Form 3210 within 24 hours of receipt</p> <ul style="list-style-type: none"> a. "Request for Fraudulent Return(s)" must be notated on top of the form b. When applicable, provide the DLN(s) of the fraudulent return(s) on the Form 3210 c. A copy of the written request must be included d. Fax to (855) 807-5720
An employee in SP RAIVS on a Form 4506 or other form processed by SP RAIVs	<p>The employee will forward the request for fraudulent return(s) on a Form 3210 to Andover ICT within 24 hours of receipt</p> <ul style="list-style-type: none"> a. "Request for Fraudulent Return(s)" must be notated on top of the referral b. A copy of the written request must be included c. Fax to (855) 807-5720
An employee by phone	<p>See IRM 25.23.3.2.5, <i>Responses to Requests for copies of Fraudulent Return(s) for Identity Theft Victims</i></p>
An employee at a Taxpayer Assistance Center (TAC)	<ol style="list-style-type: none"> 1. The employee will give the information for making a written request by mail, including where to find the guidance on www.IRS.gov 2. The employee must provide the expected identity theft time frame to the requestor. See IRM 25.23.3.10, <i>IDTVA Case processing Time frames</i>).
An employee in IDTVA-I in writing	<p>Continue with Intake and Preliminary Review</p>

Preliminary Review – Overview

1. There are five (5) steps to conduct preliminary review:

Step	Action
1	Verify request is for fraudulent return(s)
2	Check for completeness
3	Acknowledge receipt
4	Determine if the IRS can disclose the fraudulent return(s)
5	Authenticate the Requestor

2. IDTVA-I will verify the request is for fraudulent return(s), check completeness and send an initial acknowledgement or rejection letter within 30 days of receipt. If the request is complete, IDTVA-I will continue with preliminary review.

EXCEPTION: If a request is received from Disclosure as a Freedom Of Information (FOIA) request, IDTVA-I CSRs can bypass the Identity and Authorization steps and proceed to Research. IDTVA-I CSRs will continue with redacting and providing the copy of the fraudulent return(s). Disclosure specialists will only refer completed and authenticated requests.

3. The codes below will be used by AM IDTVA IPSU CSRs only

Category Code	IDT7 or IEIN
OFP Code	710-35730

Preliminary Review (PR) Step 1 - Verify request is for Fraudulent Return(s)

1. Verify the request is for a copy of a fraudulent return(s) of an individual.
2. Follow the chart below to determine the next steps after verifying the request is for a fraudulent return(s):

If the IDT5 is verified to	Then
be a request for a copy of the fraudulent return(s) of an individual	<ol style="list-style-type: none">1. Use the Update Data button on CIS to convert the assigned IDT5 to an IDT72. Continue with PR Step 2 - Check for Completeness; see IRM 25.23.3.3.7.2.2
be a request for a copy of the fraudulent return(s), but not for an	<ol style="list-style-type: none">1. Use the "Update Data" button on CIS to convert the assigned IDT5 to an IDT7

individual taxpayer	<p>2. Use the "Update Data" button on CIS to convert the assigned IDT7 to an IEIN</p> <ol style="list-style-type: none"> Reject the request by issuing a Letter 131C explaining why the request is being rejected. (Use canned paragraph 4) Leave a CIS Case note explaining the rejection Close the IEIN once all actions are complete.
NOT be a request for a copy of the fraudulent return(s)	Continue with IDT5 processing

Preliminary Review (PR) Step 2 - Check for Completeness

- Required information and documentation for a request by the identity theft victim.**
 - Use the following Requirements Criteria to assist with the Check for Completeness step if the requestor is the identity theft victim

If the person whose name and social security number was used to file a fraudulent tax return is making the request, the letter must contain the following information

Requestor's name and social security number

Requestor's mailing address

Tax year(s) of the fraudulent return(s) being requested

The following statement, with the requestor's signature beneath: "I declare that I am the taxpayer."

NOTE: The letter must be accompanied by a copy of the requestor's government-issued identification (ex: a driver's license or passport).

- Required information and documentation for a request by a person authorized to obtain the identity theft victim's tax information**
 - Use the following Requirement Criteria to assist with the check for completeness step if the request is made by someone **other than** the identity theft victim:

If the person is making a request for information of someone else, the letter must contain the following information

Requestor's name and tax identification number

Requestor's relationship to the taxpayer (for example, parent, legal guardian, or authorized representative)

Requestor's mailing address

Tax year(s) of the fraudulent return(s) being requested
Taxpayer's name and social security number
Taxpayer's mailing address
The following statement, with the requestor's signature beneath: " <i>I declare that I am a person authorized to obtain the tax information requested.</i> "

NOTE: The letter must be accompanied by a copy of the requestor's government-issued identification (ex: a driver's license or passport).

- b. The letter must also be accompanied by documents demonstrating the requestor's authority to receive the requested tax return information (for example, Form 2848, Form 8821, or a court order) unless; **(1)**. The requestor is a parent or legal guardian requesting return information of their child, or **(2)**. The requestor included in or with their letter a centralized authorization file (CAF) number that can be used to determine that the requestor has authorization to obtain the return information for the requested tax year(s). Refer to IRM 21.1.3.3, **Third Party (POA/TIA/F706) Authentication**, for required research when responding to a third party who indicates they are authorized.

3. Use the chart below to process a request:

If the request is	Then
Complete	Continue with PR Step 3 -- Acknowledge receipt; see IRM 25.23.3.3.7.2.3
Incomplete	<ol style="list-style-type: none"> 1. Identify the missing required items 2. Use the "Update Data" button on CIS to convert the IDT7 to an IEIN 3. Issue a Letter 131C to the requestor - explain exactly what is missing and what is specifically required in order to provide the requested fraudulent return. Include a recommendation to re-submit request once documentation is complete. Use canned paragraph 2. 4. Leave a detailed CIS Case note on the IEIN. The note must contain <ol style="list-style-type: none"> a. The specific missing documentation from the requestor b. Copy and paste the narrative inserted in the 131C to the requestor into CIS as a case note. 5. Close the IEIN

Preliminary Review (PR) Step 3 - Acknowledge Receipt

1. Acknowledgement of receipt must be issued within 30 days of receipt. The Letter 2645C will be used. Use canned paragraph 1.
2. The expected identity theft time frame must be provided to the requestor once the IRS receives their request (See IRM 25.23.2.10, *IDTVA Case Processing Time Frames*).
3. If the redacted fraudulent return cannot be provided within 90 days from when the request was received, a status update must be provided by issuing a second interim letter. CIS must be clearly notated to document why the request cannot be serviced within 90 days of receipt.

NOTE: The IRS will acknowledge requests within 30 days of receipt and within 90 days the IRS must mail the requestor either the copy of the fraudulent return or follow-up correspondence explaining the delay

Preliminary Review (PR) Step 4 - Determine if the IRS can disclose the Fraudulent Return(s) to the "Requestor"

1. Review the rules for determining if the Requestor is eligible to receive copies of fraudulent return(s):
 - An identity theft victim whose name and SSN were used as the primary or secondary taxpayer on a fraudulent return may receive a copy of that return when requested
 - A parent or legal guardian of a minor child whose name and SSN is used as the primary or secondary on a fraudulent return may receive a copy of that minor's child return information
 - Any other person authorized to obtain return information on behalf of an identity theft victim whose name and SSN is used as the primary or secondary on a return.

NOTE: A person whose name and SSN is only used as a dependent on a fraudulent filed return is not entitled to a copy of that return. Likewise, the parent, legal guardian, or authorized representative of that person is not entitled to a copy of that return

2. Use the chart once a determination of eligibility has been made:

If the requestor is eligible to receive copies of the fraudulent return(s)	If the requestor is NOT eligible to receive copies of the fraudulent return(s)
Continue with PR Step 5 -- Authenticate the Requestor; see IRM 25.23.3.3.7.2.5	<ol style="list-style-type: none">1. Issue the Letter 131C rejecting the request. Use canned paragraph 5 or 62. Use the "Update Data" button on

	<p>CIS and convert the IDT7 to an IEIN.</p> <ol style="list-style-type: none"> 3. Leave a detailed CIS Case note on the IEIN. The note must contain <ol style="list-style-type: none"> a. The specific missing documentation from the requestor b. Copy and paste the narrative inserted in the Letter 131C to the requestor into CIS as a case note 4. Close the IEIN
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Preliminary Review (PR) Step 5 - Authenticate the Requestor

1. The CSR will authenticate the requestor using various research command codes on IDRS. The research conducted will include the following.
 - o Compare addresses on the tax returns filed to what the requestor provides
 - o Compare name(s) on the tax returns filed and on IDRS to what the requestor provides
 - o Compare return information to what the requestor provides
 - o CAF System
2. Use the chart below after authentication is completed:

If the Requestor authenticated, then	If the Requestor did not authenticate, Then
Continue with Research for identifying the fraudulent return(s); see IRM 25.23.3.3.7.3	<ol style="list-style-type: none"> 1. Reject the request 2. Use the Update Data button on CIS to convert the IDT7 to an IEIN 3. Issue a Letter 131C rejecting the request. A detailed explanation for rejection must be included. Use canned paragraph 5 or 6. 4. Leave a detailed CIS Case note on the IEIN. The note must contain <ol style="list-style-type: none"> a. The specific missing documentation from the requestor b. Copy and paste the narrative inserted in the 131C to the requestor into CIS as a case note

	5. Close the IEIN
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Research - Overview

1. The IDTVA-I CSR will identify all fraudulent returns that list the provided social security number as either the primary or secondary taxpayer for the tax year(s) requested. If an open/unresolved tax related identity theft issue is identified, the IDTVA-I CSR will communicate with the CSR/TE working the case and suspend fulfillment of the request for the tax year with the open/unresolved tax issue until the issue is resolved. IDTVA-I will print/save each identified fraudulent return to an adobe file as a pdf to an SBU folder.
2. If more than one tax year was requested and some tax years are resolved/closed and others are still open, IDTVA-I CSR will print/save, redact and provide the redacted return(s) for the tax years that are closed and resolved. For the open unresolved years, IDTVA-I CSR will communicate with the employee working that year. (See the note in (3) of Research - Step 2 - Identifying open/unresolved identity theft tax-related issues)
3. If after thorough research the CSR determines there is no fraudulent return listing the provided social security number as either the primary or secondary taxpayer, then follow the step chart below to reject the request:

Step	Action
1	Use the "Update Data" button on CIS to convert the IDT7 to an IEIN
2	Issue a letter 131C rejecting the request. A detailed explanation for rejection must be included. Use canned paragraph 10.
3	Leave a detailed CIS Case note on the IEIN. The note must contain <ol style="list-style-type: none"> a. The specific missing documentation from the requestor b. Copy and paste the narrative inserted in the 131C to the requestor into CIS as a case note
4	Close the IEIN

4. There are three (3) steps for Research:
 1. Identify fraudulent return(s)
 2. Identify any open/unresolved tax related identity theft issue
3. Print/Save fraudulent return(s) to Adobe PDF

Research (R) Step 1 - Identify Fraudulent Return(s)

1. Utilize the following systems for research purposes

- Correspondence Imaging System (CIS) to review all related cases, whether open or closed
- Accounts Management System (AMS) to review all related documents, narratives and/or attachments
- Integrated Data Retrieval System (IDRS) to conduct research using CCs available (ex: TRDBV, SUMRY, IMFOL, RTVUE and IRPTR etc.)
- Employee User Portal (EUP)

2. There will be times when a fraudulent return will be the only return filed on the account for that tax year. Example:

- a. The taxpayer has no filing requirement,
- b. The taxpayer has not yet filed their return for the tax year in question, or
- c. The taxpayer may be listed as the secondary filer on a married, filing joint return, and the fraudulent return lists the taxpayer as the primary filer (meaning the fraudulent return only shows on the secondary filer account)

NOTE: This list is not all inclusive.

3. Check AMS history and CIS documents
 - a. Compare return to previously or subsequent filed returns, look at filing stats, dependents, credits claimed
 - b. Compare income on return to IRP data
4. Refer to IRM 25.23.2.6 , *Identity Theft Research*, for recommendations and requirements to assist with the research for identifying fraudulent return(s)
5. Use the chart below to assist with the research to identify the fraudulent return(s) being requested

NOTE: The preferred method of providing a redacted fraudulent return(s) is from MeF when available. Only use TDS or TRDBV if the fraudulent is not available from MeF.

If	Then
The request was received directly from the taxpayer	<p>Conduct the following research to identify the DLN of the fraudulent returns:</p> <ol style="list-style-type: none"> 1. CC TRDBV - Used to print fraudulent return year requested <ul style="list-style-type: none"> ○ Check tax year for return - most times there will be two returns filed for that tax year. First return will be filed electronically and second return paper. 2. CC IMFOL and CC TXMOD use for research <ul style="list-style-type: none"> ○ Check for MFT 32 tax year, fraudulent return may have been moved to MFT 32 - Caution - not every return on MFT 32 may be fraudulent, sometimes a good return is

	<p>moved there in error</p> <ul style="list-style-type: none"> ▪ MFT 32 - print fraudulent return ▪ TC 976 MFT 30 - print fraudulent return ▪ Check for TC 976 on MFT 30 tax year - this would be an indicator that two returns posted to the tax account - generally the first return is the fraudulent return but not always ▪ TC 290 ▪ Check for any TC 29Xs as this may be an indicator that the account was adjusted due to a fraudulent return ▪ Always check AMS history and documents, often you can identify the fraudulent return from history notes and many times the good return will be in documents. <p>3. CC IRPT - # [REDACTED] # [REDACTED] # [REDACTED] # [REDACTED] # [REDACTED]</p>
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6. Some IVO characteristics and account activity to assist with identifying the fraudulent return(s)

- TC 971 AC 506 RICs, TPP or AMTAP related MISC codes (See IRM Exhibit 25.23.2-8)
- The account may be completely reversed
- The account will be completely revised with the exception of a refundable credit
- The account won't be reversed but CC TXMOD reflects a CP 05A notice was issued
- The account won't be reversed but CC TXMOD reflects a MISC field "AMWEX60033 NOCO05A"
- The account may show a TC 971 AC 199 with the MISC field "AMWEX60033 REFEFDS" or other similar miscellaneous literals

- The account may have been reversed by IVO, before all of the IRP data was made available
- Previous case controls on IDRS with; NCAT, ECAT, NRAM and ERAM
- Correspondex letters 4883C, 5072C, CP01B or 4904C were previously issued
- Unpostable 126
- TC 971 AC 121 or TC 971 AC 134

NOTE: See IRM 25.23.4.72, *TIN Related Problem Cases with Previous IVO Involvement* for additional characteristics and account activity to assist with the identification of a fraudulent return.

7. Some other characteristics and account activity to assist with identifying the fraudulent return(s)
 - TC 971 AC 501 with various MISC codes. See Exhibit 25.23.2-2
 - IDRS Category Codes of IDT1/IDS1, IDT2/IDS2, IDT3/IDS3, IDT5, IDT6/IDS6, IDT8/IDS8, IDT9/IDS9, IDTX or ITAR
 - Correspondence or Notices on Account History related to IDT CP01, CP01A, 4674C, 4524C
 - MFT 32 presence under the SSN and TXPD(s) being researched
8. If any of the above characteristics are identified during your research then the DLN of the fraudulent return should be able to be identified, printed and redacted.

Research (R) Step 2 - Identifying Open and/or Unresolved Identity theft Tax-Related Issues

1. Research must be conducted using the SSN provided by the requestor to identify any open and/or unresolved identity theft tax related issues. IDRS, AMS and CIS must be used for this research. Below is a list of recommended command codes to use on IDRS to identify an open control:
 - SUMRY
 - TXMOD
 - ENMOD

NOTE: An open or unresolved issue can be identified by open IDRS controls (examples: IDT1, IDI1, IDT3, etc,) or transactions indicating activity by other functions (examples: TC 971 AC 052, AC 134, AC 199, etc., TC 420 or TC 922, etc.).

2. Research CIS using the SSN being requested to identify all cases on CIS; open and closed.
3. The IDTVA-I CSR will identify all the returns that were not filed by the taxpayer, but use the name and SSN of that taxpayer as a primary or secondary filer. The CSR will identify any open, unresolved identity theft tax-

related issues and communicate with the person working the issue or case. Use the chart below when an open/unresolved identify theft case is identified.

NOTE: If the request involves more than one tax year, the CSR will provide copies of redacted returns for tax years that do not involve an open, unresolved identity theft tax-related issue to the requestor with an interim letter. The IDTVA-I CSR will mail the letter and redacted returns that are not affected by an open, unresolved identity theft tax-related issues to the request's address of record. The letter will indicate which tax years from the request we have fulfilled and which we are still researching. The CSR will not close the IDT7 until the request is completely fulfilled.

If	Then
an open IDT control is identified in Account Management inventory for a requested tax year (EX: TPRQ, AMRH, IRRQ etc.) or just an open IDT control (IDT1/2/3/4/6/8/9)	<p>Use CIS to communicate when possible with assigned CSR to inform</p> <ol style="list-style-type: none">the CSR working the IDT tax-related case a request for a copy of fraudulent return(s) has been receivedIDTVA-IPSU will be monitoring the account through resolution (Note this monitoring is not to be confused with IDTX or ITAR monitoring)Issue an interim letter to the requestor notifying them the IDT tax-related issue has not been resolved. Once the issue is resolved their request will be honored. IDTVA-I CSRs name and extension must be included in the correspondence.Maintain an open control in "B" status with category code IDT7 to monitor the account to resolution <p>REMINDER: Be sure to double-check any open and linked closed cases that may be on CIS to ensure all requested fraudulent returns are included.</p> <p>5. # [REDACTED] [REDACTED] #</p> <p>NOTE: # [REDACTED]</p>

	<p>[REDACTED] #</p> <p>6. Continue with printing and redacting returns for the requested tax year after all controls are closed for that tax year</p>
<p>An open IDT control is identified in another function for a requested tax year (ex: SP, RICs etc.)</p>	<p>Use secure e-mail or F4442 for communication and coordination with assigned POC to inform;</p> <ol style="list-style-type: none"> 1. The CSR working the IDT tax-related case a request for a copy of a fraudulent return(s) has been received 2. IDTVA-I will be monitoring the account through resolution 3. Issue an interim letter to the requestor notifying them the IDT tax-related issue has not been resolved. Once the issue is resolved their request will be honored. IDTVA-I CSRs name and extension must be included in correspondence. 4. Maintain an open control in "B" status with category code IDT7 to monitor the account to resolution. <p>REMINDER: Be sure to double-check any open and linked closed cases that may be on CIS to ensure all requested fraudulent returns are included.</p> <p>5. [REDACTED] # [REDACTED] #.</p> <p>NOTE: # [REDACTED]</p>

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	<ol style="list-style-type: none"> 6. Once the IDT tax-related case has been closed, continue with Step 3 - Print/Save fraudulent return(s) to a PDF 7. Continue with printing and redacting returns for the requested tax year after all controls are closed for that tax year.
No open/unresolved case is identified for a requested tax year	Continue with R Step 3 - Print/Save returns to PDF; see IRM 25.23.3.3.7.3.3

Research (R) Step 3 - Print/Save Fraudulent Return(s) to a PDF

1. The IDTVA-I CSR will access the appropriate interfaces/systems to print/save a pdf copy of the fraudulent return(s) information to the Sensitive But Unclassified (SBU) folder
2. Use the following chart to assist with print/save fraudulent return(s) to an Adobe PDF file:

NOTE: The preferred method of providing a redacted fraudulent return(s) is from MeF when available. Only use TDS or TRDBV if the fraudulent return cannot be printed from MeF.

If a fraudulent return is	Then
An electronically-filed return (MeF)	<ol style="list-style-type: none"> 1. Access the EUP 2. Access MeF, see IRM 21.2.2.4.4.9, <i>Modernized e-File Return Request Display (RRD)</i> 3. Print to Adobe PDF (this action will bring a save window)
A paper return and is a TC 976	Using CC TRDBV on IDRS <ol style="list-style-type: none"> 1. Input the correct access code(s) in the applicable field for each form/schedule filed and associated with that return. For more information on CC TRDBV, see IRM 2.3.73.1.1, <i>Command Code (CC)_TRDBV</i>

	<p><i>General</i></p> <p>2. Print return from IDRS CC TRDBV</p> <p>NOTE: *The first TRDPG response screen lists all the access codes that correspond to the forms and/or schedules filed and should NOT be provided. **This screen also lists other access codes such as STAT-HIST and SSN-VALDN, which are not necessary to provide.</p>
A paper return and is the TC 150	<p>1. Access the Employee User Portal (EUP)</p> <p>2. Access TDS</p> <p>3. Print the fraudulent return from TDS</p>

3. Once the "save" window appears use the following step chart to save the PDF to your SBU folder:

Step	Action
1	In the file name insert the CIS case ID of the IDT7 case
2	Click the SBU folder in the list of "where to save"
3	Click save to ensure the PDF file is saved in the SBU folder. NOTE: Is it highly recommended you research the SBU folder to ensure the PDF file was saved in the appropriate location BEFORE you close that file
4	Attach the adobe file of the redacted fraudulent return(s) to the appropriate IDT7 CIS case

Redaction

1. The IDTVA-I CSR will redact certain return information before delivering the copy of the fraudulent return(s). The IDTVA-I CSR will not determine what return information needs to be redacted; instead, the CSR will be provided with a list of items that will be required redactions.

NOTE: If Adobe Pro X is not available, then a manual redaction is required.

2. All fraudulent return information and any related form or schedule must have the following information redacted on the copy to the taxpayer or their representative. **NO EXCEPTIONS**

3. The redaction of information will be uniform for all copies of returns, and will be done using the redaction feature and tools available on Adobe Acrobat Pro X version.

4. Use the chart below to determine what information from the fraudulent return(s) should be redacted.

Return Information	Redact
Names of primary, secondary and dependents (or children reported for other tax benefits)	Entire name except the first four letters of the last name NOTE: If the last name is four or three letters, then redact the entire name except the first two letters of the last name. If the last name is two letters, then redact the entire name except the last letter of the last name.
Address of the primary and secondary taxpayers	Entire address except the street name
Names and address of all other persons or entities on return	Entire name and address
Taxpayer identification numbers (SSN/ITIN) and employer identification numbers (EIN)	Entire number except the last four digits
Personally identifiable numbers such as Designee's Personal Identification Number (DPIN), Preparer's Tax Identification Number (PTIN), etc.	Entire number
Telephone	Entire number except for last four digits
Bank routing and account number(s)	Entire number except for last four digits
Signature	Entire signature

NOTE: Be sure to apply the redacting chart to all information, forms, or schedules accompanying the tax return.

5. Use the Step chart below to redact:

Step	Action
1	Open a previously saved PDF file from the SBU folder
2	Click on the "Tools" menu
3	Click on the "Protective" menu
4	Click on the "Mark for Redaction" tool
5	Using that tool, click and then drag over the information to be redacted
6	Continue to redact all required information
7	Save file in SBU folder - include CIS case ID in the file name

Delivery

1. Once the fraudulent return(s) have been redacted, the IDTVA-I CSR will mail them to the requestor's address of record
2. Use the step chart below to deliver the copies of fraudulent return(s):

Step	Action
1	<p>Issue a 387C letter to the requestor providing the redacted fraudulent return(s). The closing letter must include:</p> <ul style="list-style-type: none">o A list of the fraudulent tax year(s) attached to "this" lettero A list of fraudulent tax year(s) previously provided (when applicable) <p>NOTE: Use canned paragraph 7 or 8.</p> <ul style="list-style-type: none">o Enter a CIS case note with the same information
2	Attach the PDF file(s) of the redacted fraudulent return(s) provided to the requestor's closing letter and to the CIS case
3	Ensure the "letter" issued to the requestor is "captured" and attached to the IDT7 NOTE: Every letter that is issued and provided a copy of a redacted fraudulent return must be captured and attached to the CIS case
4	Close the IDT7 control