



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR DISTRIBUTION

FROM: Michael Oser /s/ *Michael Oser*
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SUBJECT: Interim Guidance: Procedures for Applying the IRC 7431(e)
Notification Tracking Indicator associated with Letter 6613

Purpose: This memorandum provides guidance on applying the Internal Revenue Code (IRC) 7431(e) Notification Tracking Indicator on the entity portion of an individual or business account associated with issuance of Letter 6613, *IRC 7431(e) Notification Letter*. [IRC 7431\(e\), Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information, Notification of Unlawful Inspection and Disclosure](#) requires taxpayer notification when any person has been criminally charged with the unauthorized disclosure or inspection of taxpayer returns or return information in violation of IRC 6103. Letter 6613 provides taxpayer notification that an IRS contractor has been charged with the unauthorized disclosure or inspection of the taxpayer's tax return or return information.

Effective Period: This interim guidance (IG) is effective as of the date of this memorandum and will expire on 1/18/2026 or when the affected IRM is revised, whichever is sooner.

Program Scope: This IG applies to all IRS employees and IRS contractors who have authorized staff-like access and need to understand the Notification Tracker Indicator on a taxpayer account. (Examples include Customer Service Representatives).

Program Owner: The Office of Information Protection Projects (IPP) in Privacy, Governmental Liaison and Disclosure (PGLD) is responsible for establishing and maintaining this IG.

Background/Sources of Authority: [IRC 6103, Confidentiality and Disclosure of Returns and Return Information](#) mandates the confidentiality of returns and return information except as authorized in the IRC. IRC sections [7213, Unauthorized Disclosure of Information](#) and [7213A, Unauthorized Inspection of Returns or Return Information](#) provide criminal penalties for the unauthorized disclosure or inspection of confidential returns and return information in violation of IRC 6103.

The IRS, through the IPP program office, is required to notify taxpayers when a person has been criminally charged with the unauthorized disclosure or inspection of their tax records. IPP uses Letter 6613, *IRC 7431(e) Notification Letter* to notify individuals whose personal information was intentionally disclosed or inspected without authorization resulting in the filing of a criminal charge(s) of a contractor.

IPP ensures the IRC 7431(e) Notification Tracking Indicator is added to the entity portion of an individual or business account. Affected accounts will have an indicator (TC 971 Action Code 990) when they were involved in an event. This indicator is not indicative of identity theft or what information was released.

Procedural Changes: Effective immediately, the following procedures will be incorporated into new IRM 10.5.5.7, PGLD/UNAX 7431 Notification - Letter 6613:

- (1) The IRS, through PGLD/IPP, will send notifications to individuals whose personal information was intentionally accessed or disclosed without authorization resulting in the filing of a criminal charge(s) of a contractor). See [IRC 7431\(e\), Civil Damages for Unauthorized Inspection or Disclosure of Returns and Return Information, Notification of Unlawful Inspection and Disclosure](#).
- (2) The IRS, through PGLD/IPP, will notify individuals impacted by an intentional unauthorized access or disclosure resulting in the filing of a criminal charge(s) of a contractor using Letter 6613, *IRC 7431(e) Notification Letter*.
- (3) The IRS, through PGLD/IPP, will identify impacted individuals who have been sent Letter 6613, *IRC 7431(e) Notification Letter*, by marking each entity (on CC ENMOD and/or CC IMFOLE) with the IRC 7431(e) notification tracking indicator, TC 971 AC 990 (only if the account is on the Master File (MF)). See IRM 10.5.5.7.1, Applying the IRC 7431(e) Notification Tracking Indicator, for additional information.

The following procedures will be incorporated into new IRM 10.5.5.7.1, Applying the IRC 7431(e) Notification Tracking Indicator:

- (1) The TC 971 AC 990 is an **IRC 7431(e) Notification Tracking Indicator - not an identity theft indicator**.
- (2) The TC 971 AC 990:
 - a. **Will not** block, or prevent, online system access.

- b. **Will not** stop registration for online services, including registration for Get Transcript or an Identity Protection Personal Identification Number (IP PIN).
 - c. **Will not** stop paper requests for a transcript (Form 4506/T).
- (3) PGLD/IPP inputs a TC 971 AC 990 on the entity portion of an individual or business account (as long as the entity is established on the Master File) when all the following occur:
- a. An individual's IRS-held PII was accessed or disclosed without authorization resulting in the filing of a criminal charge(s) of a contractor.
 - b. The IRS notifies the individual or business via Letter 6613, *IRC 7431(e) Notification Letter*.
- (4) Input of TC 971 AC 990 is limited and reserved for use by PGLD/IPP employees; however, this indicator is visible and available for reference on the entity portion (CC ENMOD or CC IMFOLE) of an individual's account. See [Exhibit 10.5.5.7.2](#), *TC 971 AC 990 — IRC 7431(e) Notification Tracking Indicator*, for more information about this indicator.
- (5) PGLD/IPP inputs TC 971 AC 990 on an account regardless of the existence of any identity theft indicator codes that may be present on the account.
- (6) In some instances, it may be necessary for PGLD/IPP personnel to reverse the TC 971 AC 990. Although input of the TC 972 AC 990 is limited and reserved for use by PGLD/IPP employees, [Exhibit 10.5.5.7.3](#), *TC 972 AC 990 — Reversal of TC 971 AC 990*, is included in this IRM to explain the values in the TC 972 AC 990 Miscellaneous field.

The following procedures will be incorporated into new IRM 10.5.5.7.2, TC 971 AC 990 — IRC 7431(e) Notification Tracking Indicator:

Important: Input of Action Code 990 is limited and reserved for use by the Office of Privacy, Governmental Liaison and Disclosure (PGLD) personnel.

TC 971 AC 990 is displayed on IDRS command code ENMOD and consists of the following data elements:

TRANS-DT	SECONDARY-DT	MISC
TC 971 AC 990 input date	Date the IRS-held PII was accessed or disclosed without authorization.	Optional entry: Month and Year

The following procedures will be incorporated into new IRM 10.5.5.7.3, TC 972 AC 990 — Reversal of TC 971 AC 990:

Important: Input of Action Code 990 is limited and reserved for use by the Office of Privacy, Governmental Liaison and Disclosure (PGLD) personnel.

The miscellaneous field for TC 972 AC 990 reflects the reason for the reversal of TC 971 AC 990. See the following chart for reasons and values for the MISC field:

Reason	Description	Value
Keying or Internal Error	The 971 was due to a typographical mistake or another internal mistake.	IRSERR
Internally Identified Negative Impact	The 971 is causing a negative impact on another internal process or system and must be reversed to discontinue the negative impact.	IRSADM
Other	The reason for the 971 reversal does not meet any of the above reason descriptions.	OTHER

Contact: For questions and/or additional information related to UNAX and this IG, email unax@irs.gov.

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