

IRM PROCEDURAL UPDATE

DATE: 01/03/2025

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SUBJECT: Centralized Authentication Policy Updates

AFFECTED IRM(s)/SUBSECTION(s): 10.10.3

CHANGE(s):

IRM 10.10.3.3.1, Identity Proofing for Disclosure Guidelines for ITIN Data - Removed the language "if different from Line 1a" from (1) 2nd bullet to align the AM IRM and Exhibit 3.21.263-3.

(1) This subsection of the IRM provides guidance and procedures for IRS employees in:

- Austin Submission Processing Campus ITIN Operations
- AM Customer Service Representatives (CSRs)
- Field Assistance

The following identity proofing process will be used when securing information from the caller to verify the applicant in question and to compare it to the information on the Real Time System (RTS), W-7 Application View screen during the ITIN disclosure process.

Note: If the caller provides the ITIN they are inquiring about, you can use the number to locate the application in RTS then proceed with the disclosure guidelines.

- Name – Line 1a
- Name at birth – Line 1b
- Date of birth (DOB) – Line 4
- Country of birth – Line 4
- Country of citizenship – Line 6
- Previously issued ITIN or IRSN – Lines 6e and 6f
- Types of supporting ID submitted

Caution: If unable to verify the required fields, verify two or more additional entries from the application (for example, country issuing documentation, date of entry, or educational institution/company name/city).

IRM 10.10.3.3.2, Identity Proofing for Disclosure Guidelines for Acceptance Agents - Updated authorized representative to responsible party and added authorization entitlements to (1) table and deleted Note since RTS and EHSS no longer used.

(1) This subsection of the IRM provides guidance and procedures for the IRS Acceptance Agent (AA) Program. Use the following tables to authenticate a customer and their authority to receive information about an Acceptance Agent application:

Position/Relationship	Authentication Requirements	Authorization Entitlements
Principal, Partner, or Owner	EIN, legal or DBA name, physical or mailing address	Application status, firm suitability or tax compliance issue
Responsible Party (U.S. Citizen)	Social Security number (SSN), name, address, filing status as shown on last return, and DOB	Application status and individual suitability
Responsible Party (non-resident alien)	PTIN, name, address, DOB	Application status and individual suitability
Responsible Party (foreign national)	PTIN, name, address, DOB (CC RPVUE for foreign nationals)	Application status and individual suitability
Primary or Alternate Contact	EIN, title, phone number, email address	General information

IRM 10.10.3.3.4, Identity Proofing for Transfer Personal Identification Number (PIN) Acceptance - Added AM to (1) bullet list since the policy applies to AM employees too.

(1) This subsection of the IRM provides guidance and procedures for:

- ACS and ACSS employees,
- CSCO employees,
- AM employees and
- FA employees.

Taxpayers may inform an IRS assistor they have a four (4) digit transfer PIN provided by the previous IRS assistor. When this occurs, assistors must ask for the following:

- Taxpayer's Name and TIN,
- Transfer PIN,
- Caller's Name, and
- Purpose of the call.

Caution: The transfer PIN is only used by taxpayers. If a third party attempts to use a transfer PIN, **do not** accept it. Instead refer to IRM 5.19.1.2.3.3.1(5), Transfer Personal Identification Number (PIN) Acceptance.

IRM 10.10.3.3.5, Identity Proofing for Communication Skills/Outgoing Calls - removed Communication Skills from title to accurately reflect content; revised "proper" to "required" in (1)(c) and added direction to provide name of taxpayer in (2)(a) when making outgoing calls.

Identity Proofing for Outgoing Calls

(1) This subsection of the IRM provides guidance for Taxpayer Services (TS) and Small Business/Self Employed (SB/SE) business operating divisions (except employees in SB/SE Campus Examination/AUR Operations and Field Operations), that handle taxpayer contacts when:

- a. Providing general tax related information,
- b. Providing information on the status of taxpayer returns/refunds/accounts, and
- c. Adjusting taxpayer accounts, when required.

(2) Use the following identity proofing process when verifying the requestor's identity for when you initiate an outgoing phone call. The taxpayer may be reluctant to give you their TIN:

- a. Provide the name of the taxpayer and the last four digits of their TIN (SSN/EIN).
- b. Request that the taxpayer verify the first five digits of their TIN.
- c. After verifying the TIN, follow IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication.

IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication - Added statement to (1) to refer back to original IRM for additional procedures; added direction if the current address does not match the address of record on IDRS; added link to IRM 11.3.2.4.10 for authenticating minors in (2)(d) Reminder; added direction when a basic authentication probe is missing to (2) Note; added (3) for direction on transfer PIN contacts; added clarifying language to (4) for first time filer authentication; added Note to (5)(b) for clarity on BMF calls when entity name is not an exact match; updated the word "items" to "probes" for clarity in (5)(c) and deleted (name and title) as that information is in IRM 21.1.3.2.3(1), Required Taxpayer Authentication; added (6) to provide direction on BMF sole proprietor inquiries; added the word abbreviated to (7) to clarify the process.

(1) This subsection provides guidance for all IRS employees, in business operating divisions, who are in contact with taxpayers by telephone, correspondence, or in person. The primary users of this IRM are all employees within LB&I, SB/SE (except employees in SB/SE Campus Examination/AUR Operations and Field Operations), TE/GE, TAS and TS. IRM 10.10.3 contains authentication policy only and provides the identity proofing steps involved for each service channel included. However, for specific details or procedural guidelines, refer back to your original IRM.

(2) Use the following identity proofing process to verify the requestor's identity for required IMF authentication probes. Obtain and validate the correctness of:

- a. Taxpayer identification number (TIN) – Social Security number (SSN) or individual taxpayer identification number (ITIN) – If the taxpayer is inquiring about a jointly filed return, only one TIN is necessary, preferably the primary number. The secondary TIN is required if the primary is unavailable or can be used as an additional authentication check. Refer to IRM 3.21.263.8.1, Disclosure Guidelines for ITIN Data, for specific ITIN research and IRM 10.10.3.4.1, Identity Verification for TAC Disclosure Guidelines for ITIN Data.

Note: In the event the name and TIN provided by the caller at the beginning of the call do not match our records, ask the caller to verify their information. After probing, if the information provided still does not match our records, ask the caller to check their records and call back. Terminate the call.

- b. Name – as it appears on the tax return (for the tax year(s) in question), including spouse's name for joint return.

Note: It is necessary to probe the caller for more information if the response provided is similar but not an exact match. For example, the response is missing information but you are certain that the correct account has been accessed. At the conclusion of all the required basic authentication probes, make the determination to either authenticate the caller or perform additional authentication if necessary.

- c. Current address – If the current address does not match the address of record on IDRS, request the address as it appears on the last tax return or as modified by IRS records. If the taxpayer fails to provide the correct address of record, but correctly responds to all of the other items, (IMF – name, TIN and date of birth), request additional taxpayer authentication per IRM 10.10.3.3.7, Identity Proofing for Additional Taxpayer Authentication.

Note: If an address change is necessary, refer to IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes, or IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.

- d. Date of birth of primary or secondary taxpayer – If the taxpayer fails the DOB probe, but correctly responds to all other items above (IMF – name, TIN, and

address), request additional taxpayer authentication per IRM 10.10.3.3.7, Identity Proofing for Additional Taxpayer Authentication.

Note: If there is a discrepancy with the DOB in IRS records on IDRS (CC INOLE) for an SSN but you are confident that you are speaking with the correct taxpayer (caller passed authentication requirements), advise the taxpayer to contact the SSA at 800-772-1213 or www.ssa.gov to correct the error. For DOB discrepancies on an ITIN, refer to IRM 3.21.263.8, Accounts Management (AM).

Caution: Filing status was removed as a required probe on December 12, 2011; however, knowledge of the filing status of any year or multiple years in question is vital to understanding if the individual inquiring is entitled to receive information on a given tax year. Take caution on any jointly filed return to ensure the individual is authorized to receive the information on the year or years in question.

Reminder: Refer to Exhibit 21.2.2-2, Accounts Management Mandated IAT Tools, for those employees mandated to use IAT Disclosure Tool. For ACS employees, refer to IRM 5.19.1.2.8, Mandated IAT Tools. For authenticating minors, refer to IRM 11.3.2.4.10, Minors.

Note: If any information needed to verify a basic authentication probe is missing, it is considered a failed response and additional authentication is required. Do not confirm or deny any information until authentication is complete. For additional guidance and case examples for phone assistors conducting basic authentication on an IMF call, refer to the SERP - Basic IMF Disclosure - Job Aids (irs.gov) for assistance. You can make suggestions for improvements (changes or updates) to the job aid by submitting SERP feedback.

(3) If applicable, refer to IRM 21.1.3.2.6, Accepting Transferred Calls When the Taxpayer Provides a 4-Digit Transfer PIN.

(4) For first time filers, if the return is not completely processed or rejected, there could be limited entity information. Continue performing required IMF authentication probes in (2) above and verify, if available:

- Amount of refund and filing status on CC FFINQ
- Name Control and DOB on CC INOLES
- Complete Name and DOB on CC DDBKD

(5) For required BMF authentication probes, request the following information:

- a. Taxpayer identification number, employer identification number or Social Security number.

Note: If the customer is unable to provide the TIN but correctly responds to the name probe, request additional authentication. Refer to IRM 10.10.3.3.7,

Identity Proofing for Additional Taxpayer Authentication. For example, a previously issued EIN that has not been recently used or an EIN that was recently assigned.

- b. Name – as it appears on the account or as shown on CC INOLES. It may be necessary to probe the caller for the correct information using additional authentication information such as limited liability company (LLC) or “doing business as” (DBA) for a sole proprietor/partnership. A member’s LLC authority is determined by the type of business entity and the member’s authority within that business structure. Refer to IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC Section 6103(e), for more detailed information on who can have access to types of business entities.

Note: It is necessary to probe the caller for more information if the BMF name provided is similar but not an exact match. For example, the response is missing information but you are certain that the correct account has been accessed. At the conclusion of all the required BMF authentication probes, the determination is made to either authenticate the caller or perform additional authentication if necessary.

Caution: Do not confirm or deny any information until authentication is complete. The decision to authenticate is made at the conclusion of all the necessary probes along with additional authentication when needed to help make that determination. If the caller is inquiring about multiple tax periods and MFTs you must be certain that the individual is authorized to receive information on each tax period and MFT.

- c. Current address – If the taxpayer fails to provide the correct address of record, but correctly responds to all of the other probes, request additional taxpayer authentication per IRM 10.10.3.3.7, Identity Proofing for Additional Taxpayer Authentication.

Note: If you are unable to verify the address on IDRS, request the address as it appears on the last tax return or as modified by IRS records.

- d. For Form 709, United States Gift Tax Return, (MFT 51) calls, the disclosure probes are TIN, name and address of the return and date of birth of the taxpayer.
- e. For Form 706, U.S. Estate Tax Return, (MFT 52) calls, the disclosure probes are SSN of the estate, name and address on the return and date of death or date of birth of the taxpayer, whichever is applicable.

Reminder: If available, you can use AMS Privacy and Disclosure screens to access IDRS.

(6) After satisfactory authentication, provide the information requested. Once authentication is complete for a BMF sole proprietor inquiry, it is not necessary to re-

authenticate if the caller has an IMF inquiry and the IMF entity data indicates the same name and address.

Note: This would also pertain if an IMF inquiry call was received first and authentication was complete, it would not be necessary to re-authenticate for a BMF sole proprietor inquiry.

(7) Abbreviated authentication - only used after establishing the third-party authorization is valid for the account. You must validate the POA/TIA by verifying the caller's TIN (SSN or ITIN) and DOB. The POA/TIA must pass abbreviated authentication on their SSN to be validated as an authorized third-party. Refer to IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication, for two exceptions to this policy.

IRM 10.10.3.3.7, Identity Proofing for Additional Taxpayer Authentication - added TAS to (1) recommending use of the IAT tool and a link to the Exhibit 21.2.2-2, Accounts Management Mandated IAT Tools; added link to job aid for IMF high risk disclosure; corrected OOU restriction in (2) and (3).

(1) The following identity proofing process will be followed when employees are conducting additional taxpayer authentication. If conditions require additional taxpayer authentication, the use of the IAT Disclosure Tool is mandated (recommended for ACS and TAS employees). If the tool is down, then manual authentication is required. Refer to IRM 21.2.2-2, Accounts Management Mandated IAT Tools.

Note: Employees working the Taxpayer Protection Program (TPP) follow authentication procedures in IRM 25.25.6.4(8), Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures, when the caller confirms they filed the return in question. Employees taking phone calls on the TPP application, choose the TPP HRA option on the IAT Disclosure Tool.

(2) After required authentication is completed, the IAT Disclosure Tool will allow you to choose any tax year. When possible, select the most recent year available to attempt additional high risk authentication, or the most appropriate year depending on any specific account conditions or available tax documents. You can also select from a list of previous years, including a tax year where there is no processed return. If there is enough data present on the year selected, the tool will provide a series of # [REDACTED] # random questions from # [REDACTED] # different data sources. In addition, the IAT TPP HRA Tool is mandated for the Taxpayer Protection Line. Refer to the SERP Job Aid for High Risk IMF Disclosure.

Note: The tool selects from command codes IRPTRL, RTVUE/BRTVU, TRDBV, INOLET, IMFOLT/BMFOLT and DDBKD. A list of questions for IMF asked by the tool can be found in IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures, under the "possible questions" column. You can

use this list as a good source of questions when manual authentication research is necessary.

(3) If there is not enough data present in the year selected, the tool will provide an option to choose a different year. If there is not enough data from the # [REDACTED] # most current filings, use the tool's manual authentication process. It will provide a drop-down menu of the available sources listed above and then you can choose a source to manually research, choosing questions that would not be easily guessed or discovered. Checking # [REDACTED] # data sources is preferred but not required on manual research if the account data is limited. Some BMF entity types will have limited data and can be passed with at least two correct responses from one data source.

IRM 10.10.3.3.9, Identity Proofing for Third-Party Designee Authentication - changed asking for to obtaining in (2) to clarify if designee has already provided required information; replaced TXMOD with any CC in (3) first bullet.

(2) To authenticate the caller as a third-party designee, research CC TXMOD (IMF and BMF), CC IMFOL, CC BMFOL, CC RTVUE, CC BRTVU, CC TRDBV or CC ERINVC and follow the identity proofing procedure below by obtaining:

- Taxpayer's Name – As it appears on the tax return for the tax year(s) in question, including spouse's name for a joint return
- Taxpayer's TIN
- Tax Period
- Form(s)
- Designee's PIN or Designee's PTIN – PTIN option is for BMF only, on any forms that still contain the third-party designee check box in the "Paid Preparer Use Only" field

Note: If there is a TC 971 AC 263 on the account, do not use CC TRDBV, CC RTVUE or CC BRTVUE, as it is not updated to reflect the revocation.

(3) Validate the identification number provided by the third-party designee with the posted data using the following identity proofing procedure below:

- Self-selected PIN – research using any CC shown in (1) above.
- PTIN (for certain applicable BMF forms) – validate the PTIN information provided by the designee with the data on CC TXMOD, CC IMFOLR, CC BMFOLR, CC RTVUE or CC BRTVU to ensure they match.

IRM 10.10.3.3.11, Identity Proofing for Interactive Voice Response - added clarification to (1) callers can now either speak or enter their authentication data.

(1) This subsection of the IRM provides guidance and procedures for AM assistors. Taxpayers must verify their identity to use the Interactive Voice Response (IVR) to obtain Transcript Delivery System (TDS) tax returns and tax account transcripts. Taxpayers are prompted to enter or speak their:

- SSN or ITIN.
- Numbers/digits in the street address currently on file.

For more information on IVR, please refer to IRM 21.2.3.3.4, Interactive Voice Response.

IRM 10.10.3.3.12, Identity Proofing for Issue and Entity Identification and Taxpayer Authentication Procedures - added 6103 reference to (2); added direction to address bullet in (2) for verifying the pending application; moved examples in (2) Note to Examples; moved examples in (7) to be distinctive from text; deleted historical Form 5500 and corrected reference from (11) to (9) in (7) Caution.

(2) Identify the caller's issue and provide the information IF they are entitled under IRC 6103. If the caller does not provide enough information to determine the next steps, ask probing questions to determine whether the caller has a general question (one that can be answered without specific entity/plan sponsor/information) or whether the question is about a specific organization/plan. Do not treat a question relating to a **specific** organization/plan sponsor/plan as a need to authenticate the caller. Information open to public disclosure under IRC 6104 may be provided.

Example: If the caller states they want to check on the exempt status of an organization, proceed with identifying the organization and researching its status. If the organization is in status 01, you may affirm the organization's exemption without having asked the caller's relationship to the organization.

Whenever the caller's question or issue concerns a specific organization or plan sponsor/plan, it is critical that the caller and the assistor are referring to the same organization or plan sponsor/plan. Ask the caller for:

- Name,
- Address (verify the address of record or address as listed on the pending application), and
- EIN of the organization/plan sponsor in question.

Compare the caller's response to the information in our records using the available research tools.

Note: For purposes of entity identification (*but NOT when establishing the caller's authority as noted in the Reminder shown below*), disregard minor discrepancies in the name or address of the entity, **as long as you are reasonably sure that you and the caller are referring to the same entity**. Do not treat the c/o name line as part of the address for purposes of entity identification.

Example: Omission of "INC" from the organization's name, "suite" instead of "apartment", "street" instead of "avenue" or the omission of a building name.

Reminder: When attempting to determine the caller's authority to receive information protected under IRC 6103 or to perform certain actions such as making an address change over the telephone, it may be necessary to prompt the caller to provide the entity's exact name or address of record. If the caller is unable to do so, refer to the alternative disclosure prompts discussed in (8) below.

Caution: The names of subordinate organizations may appear on the primary name line or on the sort name line, depending on the nature of the group ruling. If the caller is inquiring about a subordinate organization and correctly identifies the name of the subordinate as it appears on the sort name line, it is not necessary for the caller to identify the exact name of the central organization as it appears on the primary name line as long as you are reasonably sure that the correct subordinate organization has been identified.

(3) If the caller is unable to provide all of the identifying information such as the city and/or state when the full address is not known, attempt to secure as many details as possible. If you are able to locate information open to public disclosure under IRC 6104, advise the caller that the information being provided is based on our available records.

Example: A caller asks about the exempt status of an organization for which they only have the name. Using CC NAMEE, you are able to locate organizations with that name in Maine, Ohio, Nebraska, and Virginia. Additional IDRS research shows that only the organizations in Nebraska and Virginia are exempt by virtue of an approved application. In other words, the organizations have tax-exempt status under section 501(a) of the Internal Revenue Code. Disclose information to the caller about the organizations in Nebraska and Virginia but advise the caller that, because they were not able to provide complete identifying information, there is no guarantee that either of the organizations that you located is actually the organization about which they called. Tell them that they may call again if they obtain additional identifying information that indicates that neither of the exempt organizations you located is the correct organization.

(4) There are limitations to the research you can perform when the caller cannot provide enough information:

- a. If you receive the message, "XXXXX POSSIBLE MATCHES, SUPPLY ADDITIONAL INFO", when you perform your CC NAMEE/NAMEB research, apologize to the caller and explain that we are unable to perform adequate research with the limited information provided. Invite the caller to contact us again if they can provide additional identifying information about the organization.
- b. If your CC NAMEE/NAMEB research returns more than 15 – 20 pages of data (or if you receive the message, "XXXXX MATCHES – DISPLAY LIMIT EXCEEDED", consult your lead.

(5) NEVER offer sensitive information such as the name of the organization/plan sponsor/plan, c/o person name, current address, or other account-specific information to a caller when attempting to identify the entity or to confirm authorization. Instead, ask the caller to provide the information and then compare the response to the information on record. Offering information that is present on the Master File or EDS/TEDS record could compromise your ability to verify that the party is authorized, if necessary, and could result in an unauthorized disclosure.

Reminder: When disclosing information open to the general public under IRC 6104, you can provide the caller with any identifying information not known to the caller **as long as it is disclosable under IRC 6104**. If the caller is authorized but does not know the current address of record (AOR) and you disclose the AOR to that caller, oral statement procedures for updating the address will not apply. Form 8822-B (or Form 990-N, etc.) will be required for an entity to update their address.

(6) Once you have identified the organization/plan sponsor/plan, you must determine whether the information requested by the caller is open to inspection under IRC 6104 or is protected under IRC 6103 and open only to authorized individuals. Unless the information being requested is open to the general public under IRC 6104 or is available through IRS publications or on IRS web pages, you must verify that the customer is an authorized party. This applies to all verbal and written disclosures.

Reminder: When performing disclosure verification, take all necessary steps to assure yourself that the caller is an authorized party and entitled to the information requested.

Caution: If the caller's question/issue changes from one covered by IRC 6104 to one covered by IRC 6103, you must determine the caller's authority to receive the information before disclosing it.

(7) If the information requested by the caller is protected under IRC 6103, you must determine the caller's relationship to the organization/plan sponsor/plan in question. If the caller did not include that information with the opening or subsequent statements.

Example: "I am the president of our local PTA and I want to check on the status of our application for exemption."

Using a purpose statement before asking the caller the disclosure prompts can help put the caller at ease and make you feel more comfortable asking the disclosure prompts.

Example: "In order to protect the organization and the IRS, I need to verify your relationship with the organization before disclosing certain information."

Reminder: Organizations can have varying titles for their officers. The key is to establish that the person with whom you are in contact is legally authorized to act on behalf of the organization and is not an outside third party. Refer to IRM 21.3.8.4.3.1, Employee Plans Disclosure Explanation of Terms, for information specific to plan administrators.

Caution: When the caller's issue involves an employee plan, you must research the appropriate master file to determine the caller's authority. For example, account calls on Form 5500-EZ, Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan, (MFT 74) and on Form 8955-SSA Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits, (MFT 75) are to be verified via the Employee Plan Master File (EPMF) by inputting a "P" at the end of the plan sponsor's EIN. Account calls on Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, (MFT 76) are to be verified via the Business Master File (BMF) by using the filer's identifying number (EIN or SSN with a "V" at the end). Refer to (9) below if the caller is attempting to demonstrate authority and is unable to give the correct address of record for the appropriate Master File account.

IRM 10.10.3.4.2, Identity Verification for Virtual Service Delivery (VSD) - removed notice from (1) table since TINs are no longer on notices.

(1) This subsection provides guidance for all FA employees and managers in TACs and for virtual Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) locations. The following identity proofing process will be used when taxpayers are providing their TIN:

When requesting a TIN, ask the taxpayer to:
Hold their Social Security card to the camera.
OR
Place it on the desk and point the camera down instead of speaking the number aloud.