

## **IRM PROCEDURAL UPDATE**

**DATE: 07/14/2026**

**NUMBER: sbse-05-0726-0700**

**SUBJECT: Hostage Program Work Monitored for Identity Theft**

**AFFECTED IRM(s)/SUBSECTION(s): 5.19.1**

**CHANGE(s):**

**IRM 5.19.1.5.12 Taxpayers Taken Hostage or Wrongfully Detained (HSTG) - Added new paragraph seven (7) to add information for monitoring of ID theft cases.**

(7) Headquarters Collection Policy will monitor all hostage cases quarterly for indications of Identity theft in accordance with IRM 25.23, Identity Protection and Victim Assistance. Cases that meet the identity theft criteria will be forwarded to the Identity Theft Unit for appropriate ID theft processing and resolution.