

IRM PROCEDURAL UPDATE

DATE: 09/01/2023

NUMBER: sbse-05-0923-0927

SUBJECT: Interim Guidance on Field Collection Safety During Field Contact

AFFECTED IRM(s)/SUBSECTION(s): 5.1.18

IRM 5.1.18.11.2 Incorporates Interim Guidance Memorandum SBSE-05-0723-0045, Interim Guidance on Field Collection Safety During Field Contact, dated July 24, 2023 into IRM 5.1.18.11.2.

(1) The only appropriate use of Form 4759, Address Information Request - Postal Tracer is to request information from USPS. Form 4759 may be used to:

- Confirm the Master File address of record when the Letter 725-B is returned undeliverable, and an observational drive-by field call indicates that the taxpayer is UTL or UTC at that address.
- Obtain a possible non-Master File address for the taxpayer when the Letter 725-B is returned undeliverable.

(2) NCOA^{Link} substantially reduces the need for using Form 4759 but does not eliminate the need for using Form 4759. You may obtain valuable information in response to Form 4759, which may not be included on returned mail:

- a. Change of address date
- b. Forwarding order expiration date
- c. Expired forwarding address(es).

(3) Form 4759 is helpful as USPS will:

- Provide the forwarding address on returned mail for 12 months
- Confirm whether mail is delivered to the taxpayer at that address
- Provide the new address if the address was changed within the past 48 months.

(4) USPS mail carriers may provide additional useful information. The carrier may annotate the returned correspondence with an extra note, such as "moved two years ago," "gone for over five years," or other information that will assist you in establishing the "timeline" of various addresses. USPS will:

- Provide the forwarding address on returned mail for 12 months.
- Provide the forwarding address for 48 months in response to Form 4759.

(5) USPS will take one of the following actions when you send correspondence to one or several alternate addresses:

- a. Forward the correspondence to the taxpayer but not send you notification of a new address.

Note: Form 4759 may be helpful since it may provide new address information (if mail was forwarded) or confirm whether mail is delivered to the taxpayer at that address.

- b. Return the correspondence to you with the annotation "Forwarding order expired," if it has been more than 12 months since the forwarding order was filed.

Note: Form 4759 may be helpful because it may provide the new address if the address was changed within the past 48 months.

- c. Return the correspondence to you with the annotation "Moved, left no forwarding."

(6) Do not use Form 4759 to verify a taxpayer's Master File address. This will add more processing time and postal costs to our cases without providing value. The taxpayer's Master File address will be updated by NCOA^{Link} if the taxpayer has submitted a change of address form to USPS within the previous 48 months.

(7) Confirm the Master File address in accordance with paragraph (5) of IRM 5.16.1.2.1, Unable to Locate and Unable to Contact, before you close the case with TC 530 when you have made a field call and verified the taxpayer is UTL or UTC at the Master File address of record.

(8) Follow the procedures below when it is necessary to send Form 4759 to the USPS.

(9) Use Form 4759 to obtain the physical address of a Post Office (PO) Box holder from USPS.

(10) Refer to IRM 5.1.18.11.2.3, Verify Possible Non-Master File Addresses, to appropriately use Form 4759 in other situations.

IRM 5.1.18.11.2.3 Incorporates Interim Guidance Memorandum SBSE-05-0723-0045, Interim Guidance on Field Collection Safety During Field Contact, dated July 24, 2023 into IRM 5.1.18.11.2.3.

(1) The national asset locator tool or other locator research may provide possible new addresses for a taxpayer from diverse sources such as credit applications, mortgage companies, etc.

(2) Follow these procedures to verify possible new address(es) when you have been unable to contact / locate a taxpayer during the initial field contact attempt. See IRM 5.1.10, Taxpayer Contacts, for the initial contact requirements.

(3) Check IDRS command code NAMES to eliminate new addresses received from asset locator research for individuals with similar names but different SSNs.

Note: The training for the national asset locator tool emphasizes beginning your research with the taxpayer's Taxpayer Identification Number (TIN) to better target locator information on that person. Using the TIN will usually eliminate the need to sort stray information by using IDRS Command Code (CC) NAMES.

(4) Use any new address received from asset locator research to attempt taxpayer contact in accordance with the guidelines set forth in IRM 5.1.10.3, if you have not yet made taxpayer contact:

- a. For BMF taxpayers, issue L725-B to schedule a phone appointment to verify the possible new address. For IMF taxpayers, send the L725-B to the new address to schedule an office or telephonic appointment.

Caution: Be careful not to disclose any more confidential information (SBU or PII) than is necessary to verify the identity of the taxpayer.

Example: RO Jane Jones is trying to contact Sandra Baker to collect the BAL Dues on Sandra Baker's sole proprietorship, Sandy's Bakery.

RO Jones found a possible new address for Sandra Baker from using the national asset locator tool.

RO Jones needs to send an appropriate contact letter.

RO Jones is aware they need to take care not to disclose confidential information.

RO Jones writes a brief note addressed to Sandra Baker at the new possible address.

The contact letter says, in part:

Dear Ms. Baker, I have been trying to get in touch with you to discuss a federal tax matter regarding your bakery that went out of business. Please contact me at your earliest convenience.

(5) Do not routinely verify a non-Master File possible address(es) with Form 4759. Even if the taxpayer has not submitted a change of address form to the United States Postal Service (USPS), mail from the IRS will be delivered to an address where other mail is being delivered to the taxpayer. Sending correspondence addressed to the taxpayer at the possible address(es) is more efficient, since it may result in immediate contact.