

## IRM PROCEDURAL UPDATE

**DATE:** 05/03/2024

**NUMBER:** ts-21-0524-0604

**SUBJECT:** Removed Wording "if Required" in Box 1 of the If/and/then Chart for Taxpayer Authentication Following Procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication

**AFFECTED IRM(s)/SUBSECTION(s):** 21.7.1.4.7.1

**CHANGE(s):**

**IRM 21.7.1.4.7.1(6)** Removed wording "if required" in box 1 of the if/and/then chart for taxpayer authentication following procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication per SERP Feedback #18495.

(6) Authenticate the caller by following procedures in the table below:

<b>If the caller states they are</b>	<b>And</b>	<b>Then</b>
The taxpayer	Is authenticated following procedures in IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i> , including additional taxpayer authentication.  <b>Reminder:</b> See IRM 21.1.3.9, <i>Mailing and Faxing Tax Account Information</i> , for additional disclosure requirements if the taxpayer requests a faxed copy of Letter 147C.	Continue to paragraphs 7, or 8.
An authorized third-party who can supply the taxpayer's EIN	Authorization is established with guidelines in IRM 21.1.3.3, <i>Third-Party (POA/TIA/F706) Authentication</i>	Continue to paragraphs 7, or 8.
An authorized third-party who could not supply the taxpayer's EIN	And their personal identity is authenticated using the procedures in paragraph 5 above	Continue to paragraphs 7, or 8.

**Caution:** If the caller cannot be authenticated following the above procedures, do not disclose the EIN.