IRM PROCEDURAL UPDATE

DATE: 10/30/2026

NUMBER: ts-21-1026-0883

SUBJECT: POA Clarifications; FOIA; Fraud Referrals; Address Change Timeframe; Super Intelligence Updates

AFFECTED IRM(s)/SUBSECTION(s): 21.1.3

CHANGE(s):

IRM 21.1.3.17.1(3) Removed fax number and address and replaced with website for Privacy and Disclosure Knowledge Base to find procedures on sending FOIA requests to Disclosure.

(3) The Disclosure Office handles FOIA requests for copies of records and documents. If you receive a FOIA request directly from the public, refer to the Privacy and Disclosure Knowledge Base at Where to Send Disclosure Requests (Freedom of Information Act, Privacy Act, Subpoenas, Ex Parte Court Orders) for current procedures for sending FOIA requests to Disclosure.

Caution: Do not refer FOIA issues to the Governmental Liaisons. The Government Liaison office is a different entity from the Disclosure Office, even though the general contact data appears to be the same for both.

Note: Taxpayers with FOIA specific questions or issues may be referred to the IRS FOIA Public Liaison Line at 312-292-2929.

IRM 21.1.3.19 Updates for Fraud Referrals.

(1) Customer Service Call Sites and Taxpayer Assistance Centers (TAC) will follow the informant contact procedures outlined below.

(2) An informant who wishes to report possible instances of federal tax fraud by another individual must complete a public referral at IRS.gov/SubmitATip. A whistleblower who intends to provide information and is seeking an award must complete Form 211, Application for Award for Original Information.

(3) Following the chart below, based on the caller’s statement, do not advise the caller to complete a public referral if:

CALLER STATES	REFER TO:
They had a problem related to their own tax return and tax return preparer	See IRM 25.24.1.3 , Identifying Potential RPM Issues for Telephone Assistors/Live Chat Assistors/Taxpayer Assistance Center (TAC) Assistors
They received a Duplicate TIN soft notice and want to inform on the other taxpayer claiming the exemption or Earned Income Tax Credit (EITC)	Instructions in IRM 21.5.10.4.2, Exam Soft Notices CP87A, CP87B, CP87C, and CP87D

(4) Informant referrals are no longer received "live" over the telephone. They should be reported at IRS.gov/SubmitATip.

(5) If you receive a call from an informant who wishes to report an alleged violation of the federal tax laws, you must take the following actions:

a. Thank the caller for offering to provide information alleging a violation of the federal tax laws.

b. Advise the caller that this information is no longer received "live" over the phone and that they must complete a public referral to provide information.

c. Advise the caller that the public referral can be input at IRS.gov/SubmitATip.

d. If the caller does not have web access (internet) or does not want you to order the form (is apprehensive about providing name and address), advise the caller to call 800-829-0433, Tax Fraud Referral Hotline. Advise the caller that, at this number, they will be provided a script with the option shown in the table below:

Tax Fraud Referral Hotline
If you choose to write to us to report tax fraud and abuse, please provide all the information you have, including the following, if available: o Name and address of the individual or business the caller is reporting. o Taxpayer Identification Number (Social Security Number or Employer Identification Number if the report concerns a business) of the individual or business the caller is reporting. o A brief description of the alleged violation, including how the caller became aware of, or obtained the information.

- Tax Years involved and the estimated dollar amount of any unreported income.
- Name, address, and daytime telephone number for the caller. (This information is not required to process the report, but would be helpful if provided.)
- Indicate if there are any records available to support the allegation.
- Indicate if the individual, who the caller is reporting, is considered dangerous.
- Send letter to: Internal Revenue Service, PO Box 3801, Ogden, UT 84409.

(6) If the caller insists on speaking to someone about the potential fraud allegation, advise the caller to provide their telephone number on the public referral or correspondence so that the investigating official can contact them. Do **not** offer the caller a timeframe in which they may be contacted about the investigation.

(7) If the informant expresses intent to be a whistle blower or claim an award, advise the caller they can request the Form 211, Application for Award for Original Information, by going to the irs.gov website.

(8) When you receive informant information via correspondence, mail the letter to the address below. Information attached to a CII case can be routed following information in IRM 21.5.1.5.2(8), Cases Currently Assigned in CII.

Internal Revenue Service

1973 N Rulon White Blvd.
Mail Stop 6273, Attention: Entity
Ogden, UT 84404