

IRM PROCEDURAL UPDATE

DATE: 02/02/2024

NUMBER: wi-25-0224-0172

SUBJECT: Update to Timeframe for Resolving Identity Theft Cases

AFFECTED IRM(s)/SUBSECTION(s): 25.23.12

CHANGE(s):

IRM 25.23.12.4(10) Updated timeframe for resolving identity theft cases from 480 days to 650 days.

(10) Provide taxpayers with a realistic expectation of the time frame for resolution of their cases. Explain that identity theft is complex in nature and constantly changing. Apologize to the taxpayer for the length of time required to resolve their issue. Suggested language is:

I apologize for the length of time it is taking to resolve your case. Identity theft is a challenging and ever-changing issue and we are working with victims like you to resolve tax-related identity theft cases. Most cases are resolved in 120 days or less but due to extenuating circumstances caused by the pandemic our identity theft inventories have increased dramatically. On average it is taking us 650 days to resolve identity theft cases. We take identity theft seriously and are committed to resolving identity theft cases as quickly as possible and are taking steps to reduce this timeframe. You will receive notification once your case has been resolved.

IRM 25.23.12.4.1(7) Updated timeframe for resolving identity theft cases from 480 days to 650 days.

(7) If the taxpayer is calling only to check on the status of their refund and no additional information is provided, then provide an update on the status of the case including a reminder of the identity theft time frames. In an attempt to minimize frustration a statement like this one could be provided:

"Identity theft is a challenging and ever-changing issue and the IRS is committed to working with victims like you to resolve tax-related identity theft cases. Most cases are resolved in 120 days or less, but due to extenuating circumstances caused by the pandemic our identity theft inventories have increased dramatically and on average it is taking us 650 days to resolve identity theft cases. The IRS takes identity theft seriously and is committed to resolving identity theft cases as quickly as possible and are taking steps to reduce this timeframe. You will receive notification once your case has been resolved."

Note: If the time frame above has elapsed, apologize to the taxpayer and explain the processing delays due to challenges faced over the last couple years. See IRM

25.23.2.2.3, IDT Case Processing Time Frames.

Reminder: If the taxpayer has not yet filed a return and tax-related identity theft is indicated, see IRM 25.23.12.4, Tax-Related Identity Theft.

IRM 25.23.12.5(2) Updated timeframe for resolving identity theft cases from 480 days to 650 days.

(2) When an identity theft victim requests a copy of a fraudulent return filed under their SSN via toll-free call, employees will:

- Advise the requestor a Form 4506-F, Identity Theft Victims Request for Copy of Fraudulent Tax Return, is required. Ask if the requestor would prefer to receive the information via the internet or over the phone.
- If the requestor prefers to access the information via internet, then advise that Form 4506-F (with instructions on the back) is available on the IRS website, www.irs.gov, by searching using the form number. Advise the requestor of the FAQs available on www.irs.gov using key words, "identity theft" to search for answers to Frequently Asked Questions regarding identity theft.
- Provide verbally to the requestor who prefers to obtain the information over the phone the information from the IRS website: Instructions for Requesting Copy of Fraudulent Returns.
- Answer any Non-Tax Law question the caller may have about the form and/or instructions.
- Explain the form can be mailed or faxed (not both) and then provide the centralized address and fax number:
Internal Revenue Service
Fresno, CA 93888-0025
or
Include a fax cover sheet marked "Confidential"
Fax this form toll-free to 855-807-5720

Note: If the taxpayer is using a private delivery service (examples: FedEx or UPS etc.) a street address must be provided;

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Fresno, CA 93725

"Identity Theft - Request for Fraudulent Return"

- Inform the requestor some information on the fraudulent return is redacted or blacked out, but there is enough information to determine how the taxpayer's personal information is used.
- Explain the IRS cannot provide a copy of the fraudulent return to any person only listed as a dependent, nor can it be provided to that person's/dependent's parent, legal guardian, or authorized representative.
- Advise the taxpayer most cases are resolved in 120 days or less, but due to extenuating circumstances caused by the pandemic our identity theft inventories have increased dramatically and on average it is taking us 650 days to process these requests. The IRS takes identity theft seriously and is

committed to resolving their request as quickly as possible and are taking steps to reduce this timeframe.

- Answer any additional questions raised by the requestor; do not refer the taxpayer to another phone number.

IRM 25.23.12.6.1(2) Updated timeframe for resolving identity theft cases from 480 days to 650 days.

(2) When a taxpayer calls to inquire about the IP PIN paper application process, employees will:

- Advise the taxpayer a Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN), is required. Form 15227 is available online for taxpayers or they may call to request a copy at 800-829-3676. Information is also available on line: IRS Forms.
- If the taxpayer prefers to view the information online for how the IP PIN paper process works, advise the taxpayer the information can be found on the IRS website at www.irs.gov. Advise the taxpayer to search using key words "IP PIN" or "Form 15227" for a list of options available to apply for an IP PIN including the Form 15227 IP PIN paper process instructions.
- If the taxpayer does not have access to the internet or prefers to obtain the information over the phone, verbally provide the taxpayer with the filing requirements for submitting Form 15227 provide the toll-free number they can call and order the form; 800-829-3676.

Reminder: #



- Explain the form can be mailed or faxed (not both) and then provide the centralized address or fax number listed under the Instruction section of Form 15227.

Note:

Where to mail Form 15227	Where to fax Form 15227
If submitting Form 15227 by mail: Department of the Treasury, IRS Fresno, CA 93888-0025 If using a private delivery service (FedEx or UPS), provide the following street address: Department of the Treasury, IRS	If submitting Form 15227 by fax: Include a cover sheet marked 'Confidential' Fax to the toll-free number 855-807-5720

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- Advise the taxpayer our online services Do Not provide information on the status of their Form 15227 application. Provide taxpayers with a realistic expectation of the time frame for resolution of their application. Apologize to the taxpayer for the length of time required to process their request.
Suggested language is: Most cases are resolved in 120 days or less but due to extenuating circumstances caused by the pandemic our inventories have increased dramatically. On average it is taking us 650 days to process some applications. We are committed to processing your application as quickly as possible and are taking steps to reduce this timeframe.
- Explain to the taxpayer once they have been approved to receive an IP PIN using the Form 15227 process they will receive two notices, a 4403C Letter confirming approval of their application and a Notice CP01A containing their IP PIN, in the next 4 to 6 weeks.
- Answer any additional questions raised by the taxpayer; do not refer the taxpayer to a different toll-free number.