

IRM PROCEDURAL UPDATE

DATE: 06/29/2017

NUMBER: wi-25-0617-1081

SUBJECT: Form 8821 Incident

AFFECTED IRM(s)/SUBSECTION(s): 25.23.2.26

CHANGE(s):

IRM 25.23.2.26 Form 8821 Incident new section and procedures

1. These accounts are identified by incident number IR20170425509. The taxpayers affected by this incident have been notified via Letter 4281C.
2. The majority of the accounts do not have their online account blocked, but there are a few whose on-line accounts are currently blocked from another incident, for example Get Transcript or Efile PIN.
3. If you are contacted by one of these taxpayers, verify all TC 971 AC 505s listed on the account to see if their account may be blocked if they are involved in multiple incidents.
4. The victims with blocked accounts were told that they need to file a Form 14039 if they would like to obtain an IP PIN. Those taxpayers not blocked were sent instructions to OPT-IN for an IP-PIN on-line if they so choose.