

INTERIM IRM PROCEDURAL UPDATE

DATE: 12/12/2011

NUMBER: WI-21-1211-1939

SUBJECT: Taxpayer Authentication Probe/Filing Status

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

CHANGE(s):

- **IRM 21.1.3.2.3(5)** - Removed the filing status probe as required taxpayer authentication.

5d. Date of birth (DOB) of primary or secondary taxpayer -- If the taxpayer fails the DOB probe, but correctly responds to all other items above (name, TIN, address), you may request additional taxpayer authentication pursuant to IRM 21.1.3.2.4, *Additional Taxpayer Authentication*.

NOTE: If there is a discrepancy with the DOB on IRS records (CC INOLE) but you are confident (taxpayer has passed authentication requirements) that you are speaking with the taxpayer, advise the taxpayer to contact the Social Security Administration (SSA) at 1-800-772-1213 to correct the error.

CAUTION: Filing status was removed as a required probe on December 12, 2011, however, knowledge of the filing status of any year or multiple years in question is vital to understanding if the individual inquiring is entitled to receive information on a given tax year. Take caution on any jointly filed account to ensure the individual is authorized to receive the information on the year or years in question.

REMINDER: See Exhibit 21.2.2-2 for those employees mandated to use the IAT Disclosure Tool.

- **IRM 21.1.3.2.4** - Added filing status as potential high risk probe

1. For other conditions in which additional authentication is warranted, using the list below, verify two or more additional items from the taxpayer's return or account:

- Filing status on return in question
- Spouse's date of birth
- Child's/children's date(s) of birth

- Amount of income reported on last return or tax due on return
- Employers shown on taxpayer's Forms W-2
- Financial institutions from taxpayer's Forms 1099-INT or Forms 1099-DIV
- Number of exemptions claimed on last return or on return in question
- Preparer, paid/unpaid, if any
- Expected refund amount (within \$100) unless computed by IRS
- Any other verifiable items from the return/account