

IRM PROCEDURAL UPDATE

DATE: 01/16/2024

NUMBER: wi-21-0124-0086

SUBJECT: Taxpayer Authentication for Letter 147C; New Phone Number Ogden Large Corp; Updated Link to LB&I LC Application Form and PSP Analysts Contacts

AFFECTED IRM(s)/SUBSECTION(s): 21.7.1

CHANGE(s):

IRM 21.7.1.4.7.1(6) Updated If/and/then, taxpayer, reference from IRM 10.10.3.3.6, Identity Proofing for Taxpayer Authentication to IRM 21.1.3.2.3, Required Taxpayer Authentication. Added reminder to see IRM 21.1.3.9 when faxing Letter 147C

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

If the caller states they are	And	Then
The taxpayer	Is authenticated following procedures in IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i> , including additional taxpayer authentication, if required. Reminder: 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.

IRM 21.7.1.4.11.4(1) Updated Ogden Large Corp phone number from 801-620-5492 to 801-620-5497, per SERP Feedback #15663

(1) The following campus contacts help field personnel and any taxpayer who has a LCI to help resolve account related problems. Research the account before giving out the telephone number. Only give the campus contact telephone number to a taxpayer whose account actually has the LCI set on it.

Note: A business operating division (BOD) code of LM (Large and Mid-Size) does not necessarily indicate an account is in the "Large Corporation Program".

Campus	Contact Name	Telephone number	Best Time to Call
Cincinnati	Large Corp. Team 402	859-320-3560 EEFax - 855-307-3090	Team 402 - 7:00 AM - 3:30 PM EST
Ogden	Large Corp.	801-620-5497 EEFax - 855-269-1645	7:30 AM - 4:00 PM MST

IRM 21.7.1.4.11.5(2) Updated link to the LCI Request Form and Instructions

(2) The taxpayer's BOD determines where the LCI request is sent for review. The following table provides routing guidance:

If	Then
LB&I or affiliate	Complete the LCI Request Form found in paragraph 3 of How to request participation in the LC Program.
SB/SE	Refer to your Large Corp manager to contact the proper (Collection or Examination) SB/SE Area Director.
TE/GE entity	Refer to your Large Corp manager to contact the proper TE/GE liaison at the email addresses below: <ul style="list-style-type: none">Federal, State and Local Governments (FSLG) and Exempt Organizations (EO): EO ClassificationEmployment Plans (EP): EP Classification

IRM 21.7.1.4.11.5(4) Updated link to the LB&I Practice Area Analysts

(4) The individual or designee receiving the LCI request must complete the following sections of the LCI Request Form:

- Taxpayer Information
- Taxpayer contact information
- Requester Information
- Reason(s) for LCI Request