

IRM PROCEDURAL UPDATE

DATE: 10/02/2023

NUMBER: wi-21-1023-0981

SUBJECT: Updated Guidance to Follow Authentication Procedures Outlined in IRM 10.10.3

AFFECTED IRM(s)/SUBSECTION(s): 21.7.1.4.7.1

CHANGE(s):

IRM 21.7.1.4.7.1(5) Removed authentication procedures and If/And/Then Table to link to authentication procedures in IRM 10.10.3.3.14

IRM 21.7.1.4.7.1(6) Removed paragraph; same Information provided in the IRM 10.10.3.3.14 link contained in IRM 21.7.1.4.7.1 Paragraph 5

IRM 21.7.1.4.7.1(7) Renumbered to Paragraph 6; updated information in the If/And/Then Table referring to renumbered paragraphs

IRM 21.7.1.4.7.1(8) Renumbered to Paragraph 7; updated instruction to refer to IRM 10.10.3.3.14(2) if EIN is not located

IRM 21.7.1.4.7.1(9) Renumbered to Paragraph 8

(5) Once the relationship with the entity is established, ask the caller for the EIN. If the caller cannot provide the EIN, you must authenticate the caller's personal identity before performing account verification in paragraph 6. See IRM 10.10.3.3.14, Identity Proofing for Employer Identification Number (EIN) Verification and Requests for Letter 147C, EIN Previously Assigned, to authenticate the callers identity.

(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 (8) and (9) <i>Required Taxpayer Authentication</i>	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.

(7) If an EIN is **not located** based on the information provided in paragraph 2 of IRM 10.10.3.3.14, Identity Proofing for Employer Identification Number (EIN) Verification and Requests for Letter 147C, EIN Previously Assigned, tell the caller you cannot locate it, and advise the caller on how to apply for an EIN. See IRM 21.7.13.2.3, *Methods by Which Taxpayers Can Apply for an EIN*.

(8) If an EIN is **located**, provide the EIN verification verbally and/or in writing via fax, or mail to the address of record. If mailed, advise the caller to expect the letter in 10 to 14 business days.

Exception: If there is a Large Corp Indicator (LCI) on the account, you must forward to the correct Large Corp Team, per IRM 21.7.1.4.11.3.