EFFECTIVE DATE

(10-01-2024)

PURPOSE

(1)   This transmits revised IRM 25.23.3, Identity Protection and Victim Assistance, IMF Non-Tax-Related IDT and Specialized Programs.

MATERIAL CHANGES

(1)   IRM 25.23.3.1.2(2) Added TAS Mission Statement.

(2)   IRM 25.23.3.1.4(1) Added RICS, RIVO and TS definition.

(3)   IRM 25.23.3.2 Updated to include new digital upload Form 14039 available on IRS.gov. IPU 23U1073 issued 11-06-2023

(4)   IRM 25.23.3.2(3) Added Note that gives guidance when correspondence, forms and documents may require translation. IPU 24U0765 issued 06-14-2024

(5)   IRM 25.23.3.2(14) Added guidance to use OPI procedures for making outcalls to taxpayers who are non-English speaking. IPU 24U0765 issued 06-14-2024

(6)   IRM 25.23.3.2.3.1(1) Added new paragraph to advise CII cases for dependent related IDT and income related IDT not affecting the tax administration will remain controlled on IDRS CC TXMOD and not CC ENMOD. IPU 24U0765 issued 06-14-2024

(7)   IRM 25.23.3.2.3.1(2) Updated Table to advise if the open IDT4 control is Dependent Related IDT or Income Related IDT, the CII case will remain controlled on IDRS CC TXMODA. If the Non-Tax Related IDT issue is not Dependent or Income Related, a control will be established on CC ENMOD. IPU 24U0765 issued 06-14-2024

(8)   IRM 25.23.3.2.3.1(3) Updated Table IRM reference to IRM 21.6.6.2.21.1, Updating the Entity of Decedent Account. IPU 24U0765 issued 06-14-2024

(9)   IRM 25.23.3.2.3.1(3) Updated Table IRM reference to IRM 25.23.4.10.15, for NO IDT determinations. IPU 24U0765 issued 06-14-2024

(10)   IRM 25.23.3.2.3.1 Updated IRM reference for Corresponding on a Deceased or Legally Disabled Taxpayer's Account. IPU 23U1073 issued 11-06-2023

(11)   IRM 25.23.3.2.3.1.1(1) Updated chart to see CC IMFOLE when there is an existing identity theft identifier of TC 971 AC 501 or 506.

(12)   IRM 25.23.3.2.3.1.1(2) Added link to IRM 25.23.3-3, Self-Identified - Non - Tax Related Identity Theft - IDT4 Scenarios for issuing the 4402C or 4403SP letter. IPU 24U0765 issued 06-14-2024

(13)   IRM 25.23.3.2.4(6) Removed NOTE that stated cases previously opened in TAS will be retained in TAS for resolution.

(14)   IRM 25.23.3.2.5.1(5) - Updated the IDT Liaison Listing link on SERP.

(15)   IRM 25.23.3.2.5.1(5) Revised sentence that explains Global Reviewers will submit a referral and provide recommendations in resolving the issue(s). IPU 24U0765 issued 06-14-2024

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(16)   IRM 25.23.3.2.5.2(2) Updated chart to correct process codes IPU 24U0789 issued 06-21-2024

(17)   IRM 25.23.3.2.5.2(2) Updated chart to remove example in box #1. Updated box #2 to advise to update activity code with a purge date as instructed and added SERP IDT Liaison hyperlink. Added a sentence to box #3. Updated box #4 to say If the case involves a complex resolution and you don't have the skill to resolve, then follow If/Then Row 3 steps 2-7 process above to resolve. IPU 24U0765 issued 06-14-2024

(18)   IRM 25.23.3.2.6 Updated several sections in the Providing Copies of Fraudulent Return IRM to updated the required letter scenarios for the 5835C letter revision posted on November 6, 2023 and to ensure consistency with Exhibit 25.23.3-1 changes. IPU 23U1073 issued 11-06-2023

(19)   IRM 25.23.3.2.6.1 Added NOTE to see Document 12990 for the National Archives and Records Administration (NARA) approved Form 3210, Document Transmittal retention and disposition requirement.

(20)   IRM 25.23.3.2.6.2.2(2) Added guidance to verify whether there is a date of death on Masterfile before processing Form 4506-F. IPU 24U0765 issued 06-14-2024

(21)   IRM 25.23.3.2.6.2.2(3) Added guidance to verify whether there is a date of death on Masterfile and verify authorization before processing Form 4506-F. IPU 24U0765 issued 06-14-2024

(22)   IRM 25.23.3.2.6.2.2(4) (a) Added paragraph providing guidance for accounts that show a Date of Death on CC INOLES after the Form 4506-F request is received from the taxpayer. IPU 24U0765 issued 06-14-2024

(23)   IRM 25.23.3.2.6.3.1(4) Updated the IAT instructions and Job Aids web page link.

(24)   IRM 25.23.3.2.6.3.2(3) Revised Table Scenario (2) to see Box 5 if there is RICS/RIVO involvement. IPU 24U0765 issued 06-14-2024

(25)   IRM 25.23.3.2.6.3.2(3) Added new Table Scenario (5) to provide guidance on cases with open RICS/RIVO controls with Fraudulent Return request. IPU 24U0765 issued 06-14-2024

(26)   IRM 25.23.3.2.6.3.2(3) Step 5 Removed sentence to see CII Performance Guide - CSR Guide.

(27)   IRM 25.23.3.2.6.3.2(4) Removed paragraph that explained previous RICS/RIVO procedures. IPU 24U0765 issued 06-14-2024

(28)   IRM 25.23.3.2.6.3.1(5) Updated Table Scenario (1) to advise research must be performed to determine whether the MFT 32 is the fraudulent return. IPU 24U0765 issued 06-14-2024

(29)   IRM 25.23.3.2.6.3.3(2) Updated chart to provide a reminder and note for issuance of 5835C letter after TDS used to send Fraudulent Return. Added IRM reference for Manual Masking of MeF and TRDBV Fraudulent Return Request Transcript in (3). IPU 23U1073 issued 11-06-2023

(30)   IRM 25.23.3.2.6.4(5) Added step to chart including IRM reference for Delivery of MeF or TRDBV Fraudulent Return Request Transcript. IPU 23U1073 issued 11-06-2023

(31)   IRM 25.23.3.2.6.5 Updated chart to provide clarification on capturing Letter 5835C for MeF and TRDBV Fraudulent Return Request Transcript. IPU 23U1073 issued 11-06-2023

(32)   IRM 25.23.3.2.7(4) Removed paragraph note for initial acknowledgment letter. Removed Reminder to suspend the case. Removed reminder to suspend case for 21 days after initial unsuccessful phone attempt. IPU 24U0765 issued 06-14-2024

(33)   IRM 25.23.3.2.7.1(1) Revised paragraph to advise employees may use Accurint to find the applicant's TIN. IPU 24U0765 issued 06-14-2024

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(34)   IRM 25.23.3.2.7.1.1(1) and (2) Updated adjusted gross income (AGI) limit for fiscal year 2024 for the IP PIN application paper program. IPU 24U0037 issued 01-03-2024

(35)   IRM 25.23.3.2.7.1.1 Added to only reject Form 15227 for missing telephone number only after complete research to locate has been unsuccessful based on SERP Feedback 12890. IPU 23U1073 issued 11-06-2023

(36)   IRM 25.23.3.2.7.1.1(2) Added bullet to reject claim when there is not enough data present to perform High Risk Authorization. IPU 24U0765 issued 06-14-2024

(37)   IRM 25.23.3.2.7.1.2(2) Entire paragraph was updated.

(38)   IRM 25.23.3.2.7.1.2(2) Added sentence to review CC INOLES if last name on CC DDBKD does not match the name listed on the Form 15227. IPU 24U0765 issued 06-14-2024

(39)   IRM 25.23.3.2.7.1.2(2) Removed information in the IF column when the taxpayer may or may have not claimed the dependent in Table Scenarios 1-6. IPU 24U0765 issued 06-14-2024

(40)   IRM 25.23.3.2.7.1.2(2) Removed information in the ″AND″ column when no one or someone other than the requestor has claimed the dependent in Tables 1-6. IPU 24U0765 issued 06-14-2024

(41)   IRM 25.23.3.2.7.1.2(2) Revised Table Scenario (2) when requestor does not provide documentation or indicate custody. IPU 24U0765 issued 06-14-2024

(42)   IRM 25.23.3.2.7.1.2(2) Revised Table Scenario (5) when Form 15227 does not show a parent or guardian list on a minor's application. IPU 24U0765 issued 06-14-2024

(43)   IRM 25.23.3.2.7.1.2(2) Revised Table Scenario (6) to determine the applicant's age on the date of case assignment. IPU 24U0765 issued 06-14-2024

(44)   IRM 25.23.3.2.7.1.2(2)Chart Updated to include a scenario for when the Form 15227 is received an the applicant and requestor are both the minor dependent based on SERP Feedback 12756. IPU 23U1073 issued 11-06-2023

(45)   IRM 25.23.3.2.7.1.3(2) Added a Reminder to advise taxpayer to contact us once the two steps of ID verification and TPP authentication has been completed. IPU 24U0765 issued 06-14-2024

(46)   IRM 25.23.3.2.7.1.3(2) Removed chart regarding call backs to TP.

(47)   IRM 25.23.3.2.7.2.2(3) Revised statement when telephone bypass procedures are not met. Added sentence to see Table when considering telephone bypass criteria. IPU 24U0765 issued 06-14-2024

(48)   IRM 25.23.3.2.7.2.2(3) Removed statement in the Note when the address on the Form 15227 matches the address on Masterfile, or active addresses on Accurint. IPU 24U0765 issued 06-14-2024

(49)   IRM 25.23.3.2.7.2.2(3) Added new Table with three Scenarios when to determine if a Form 15227 meets the criteria to bypass telephone procedures. IPU 24U0765 issued 06-14-2024

(50)   IRM 25.23.3.2.7.2.2 (3) Edited table to make OUO restricted.

(51)   IRM 25.23.3.2.7.2.2(4) Revised statement to use IDRS and Accurint to verify additional information when criteria in the above chart requires it. IPU 24U0765 issued 06-14-2024

(52)   IRM 25.23.3.2.7.2.3(1) Removed guidance to suspend the case for 21 days and send an acknowledgment letter. Revised sentence to use available telephone information to call requestor and perform authentication. Removed Table for actions to take when attempting to call the taxpayer to authenticate. IPU 24U0765 issued 06-14-2024

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(53)   IRM 25.23.3.2.7.2.3(2) Added paragraph to make two telephone attempts within TOD. Revised sentence in chart. IRM 25.23.3.2.7.1.1(1) Revised exception sentence. IPU 24U0765 issued 06-14-2024

(54)   IRM 25.23.3.2.7.2.3(4) Updated sentence to make a NOTE. IPU 24U0765 issued 06-14-2024

(55)   IRM 25.23.3.2.7.3(1) Added a new Reminder when both English and Spanish boxes are checked on Form 15227. IPU 24U0765 issued 06-14-2024

(56)   IRM 25.23.3.2.7.2.3(2) Added new paragraph to make two telephone attempts to call the requestor within your Tour of Duty. Removed paragraph advising if the taxpayer you are attempting to speak with is not available and you will be leaving a message on an answering machine/voice mail. IPU 24U0765 issued 06-14-2024

(57)   IRM 25.23.3.2.7.2.3(3) Added new paragraph to reject claim and send a 4403C when the phone number is out of service or does not ring. Removed paragraph that advised if second telephone attempt to authenticate the taxpayer is unsuccessful, correspond with the taxpayer and suspend for 40 days. IPU 24U0765 issued 06-14-2024

(58)   IRM 25.23.3.2.7.2.3(4) Added new paragraph advising each telephone attempt must be documented on CII. Added Note to leave a case not if first telephone attempt is successful. IPU 24U0765 issued 06-14-2024

(59)   IRM 25.23.3.2.7.2.3(5) Added new paragraph to leave a voicemail message with employee's information. Added Exception for employees who do not have a six-digit extension. Added a new example. IPU 24U0765 issued 06-14-2024

(60)   IRM 25.23.3.2.7.2.3(6) Added new paragraph when there is no response to a voice message within 5 business days after the first attempt. IPU 24U0765 issued 06-14-2024

(61)   IRM 25.23.3.2.7.2.3(7) Added new paragraph for when the person you are attempting to speak with is unavailable or does not have a voicemail. IPU 24U0765 issued 06-14-2024

(62)   IRM 25.23.3.2.7.4(1) Removed statement if no response is received after the suspense period. Revised paragraph if there were two unsuccessful telephone attempts. IPU 24U0765 issued 06-14-2024

(63)   IRM 25.23.3.2.7.2.4 Editorial update to existing statement in (1) moved statement under Exception. IPU 23U1073 issued 11-06-2023

(64)   IRM 25.23.3.2.7.3(1) Updated to include clarification on establishing name line for dependent. IPU 23U1073 issued 11-06-2023

(65)   IRM 25.23.3.2.8(4) Revised IRM reference. Removed sentence to see CII Performance Guide - CSR Guide.

(66)   IRM 25.23.3-1 Updated chart to match paragraphs in updated 5835C letter posted on November 6, 2023. IPU 23U1073 issued 11-06-2023

(67)   Exhibit 25.23.3-1 Added Note that gives guidance when correspondence, forms and documents may require translation. IPU 24U0765 issued 06-14-2024

(68)   Exhibit 25.23.3-1 Edited Scenario 3C sentence. Added a new Scenario 15 for Deceased Taxpayers. IPU 24U0765 issued 06-14-2024

(69)   IRM 25.23.3-1 Updated 3rd Note. Updated IRM titles and chart.

(70)   Exhibit 25.23.3-2 Added a new Reminder when both English and Spanish boxes are checked on Form 15227. Added Note that gives guidance when correspondence, forms and documents may require translation. IPU 24U0765 issued 06-14-2024

(71)   Exhibit 25.23.3-2 Removed Scenario (1) to acknowledge Form 15227 after first telephone attempt. IPU 24U0765 issued 06-14-2024

(72)   Exhibit 25.23.3-2 Edited Scenario (5) sentence when phone number is out of service. IPU 24U0765 issued 06-14-2024

(73)   Exhibit 25.23.3-2 Edited Scenario (7) sentence when there is no option to leave a voice message. Removed the statement to suspend. IPU 24U0765 issued 06-14-2024

(74)   Exhibit 25.23.3-2 Edited Scenario (12) sentence after a voicemail message was left on first attempt and 2nd attempt was unsuccessful. Added Note for open paragraph to be included in 4403C. Removed statement regarding suspense period. IPU 24U0765 issued 06-14-2024

(75)   Exhibit 25.23.3-2 Guidance was removed throughout the table.

(76)   IRM 25.23.3-2 Updated IRM titles and chart. Updated NOTE with Required Letter.

(77)   Exhibit 25.23.3-3 Added Note that gives guidance when correspondence, forms and documents may require translation. IPU 24U0765 issued 06-14-202

(78)   IRM 25.23.3.2.8 Updated IDRS number 1174001855 with 1174015560. IPU 24U0387 issued 03-11-2024

(79)   IRM 25.23.3 Editorial changes and revisions have been made throughout the IRM to clarify language and improve information delivery.

(80)   IRM 25.23.3 Entire passive language was updated throughout the IRM.

(81)   IRM 25.23.3 Revised throughout to update organizational title Wage and Investment to Taxpayer Services.

EFFECT ON OTHER DOCUMENTS

. This IRM supersedes IRM 25.23.3 dated 10-01-2023 and incorporates IMF Non-Tax Related IDT and Specialized Programs IRM procedural updates: IPU 23U1073 issued 11-06-2023, IPU issued 01-03-2024, IPU 24U0387 issued 03-1102024, IPU 24U0765 issued 06-14-2024, IPU 24U0789 issued 06-21-2024.

AUDIENCE

The provisions in this manual apply to all divisions, functional units, employees, and contractors within the IRS performing Individual Master File (IMF) account/tax law work related to identity theft.

Lucinda Comegys
Director, Accounts Management
Taxpayer Services Division

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25.23.3
IMF Non-Tax-Related IDT and Specialized Programs

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25.23.3.1 (10-01-2024) **Program Scope and Objectives**	(1) This Section of IRM 25.23 provides Individual Master File (IMF) victim assistance guidance and resource information for use by the campus Identity Theft Victim Assistance (IDTVA) employees for inventory purposes.

Note: The IRS does not tolerate discriminatory treatment of taxpayers by its employees in any programs or activities. No taxpayer should be subject to discrimination in educational programs, or activities based on sex, race, color, national origin, disability, reprisal, religion, or age. If a taxpayer believes they have been discriminated against on the basis of sex, race, color, national origin (including limited English proficiency), disability, reprisal, religion, or age, advise the taxpayer that they can forward an e-mail to *EDI. Civil.Rights.Division@irs.gov*, or send a written complaint to: Internal Revenue Service, Office of Equity, Diversity and Inclusion, CRU, 1111 Constitution, NW, Room 2413, Washington, DC 20224. A complaint form can be obtained online at *https://www.irs.gov/about-irs/your-civil-rights-are-protected*.

(2) **Audience**: This IRM is for use by most employees when responding for inventory processes worked by the campus Identity Theft Victim Assistance (IDTVA) teams.

(3) **Policy Owner**: The Director of Accounts Management.

(4) **Program Owner**: Identity Protection Strategy and Oversight, Identity Theft Victim Assistance, Accounts Management, Taxpayer Services.

(5) **Primary Stakeholders**: The primary stakeholders are organizations that Accounts Management collaborates with. For example; Return Integrity & Compliance Services (RICS), Compliance and Submission Processing.

(6) **Program Goals**: IDTVA focuses on assisting taxpayers who are or may become victims of identity theft. Program goals and objectives can be achieved by following the processes and procedures provided within this IRM. IDTVA employees should also utilize and become familiar with the IRMs listed below in conjunction with IRM 25.23.3, IMF Non-Tax-Related IDT and Specialized Programs, to assist with resolving/referring their case:

- IRM 21.7.13, Assigning Employer Identification Numbers (EINs)
- IRM 25.23.1, Identity Protection and Victim Assistance - Policy Guidance
- IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing
- IRM 25.23.4, IDTVA Paper Process
- IRM 25.23.9, Business Master File (BMF) Identity Theft Processing
- IRM 25.23.10, Compliance Identity Theft Case Processing
- IRM 25.23.11, Business Master File (BMF) Identity Theft Procedures for Accounts Management
- IRM 25.23.12, IMF Identity Theft Toll-Free Guidance

25.23.3.1.1 (10-01-2017) **Background of the Identity Protection Specialized Unit (IPSU)**	(1) In compliance with the Commissioner's testimony before Congress on April 10, 2008, Accounts Management (AM) has adopted a proactive stance against identity theft. As a result, AM established the Identity Protection Specialized Unit (IPSU) to assist taxpayers that are or may become victims of identity theft.

(2) In Fiscal Year (FY) 2015 the IRS opted to consolidate the identity theft operation to improve accountability, efficiency, and timeliness. The Identity Theft Victims Assistance (IDTVA) organizational structure will provide unified leadership and improve program oversight.

25.23.3.1.2
(10-01-2024)
Authority

(1) Refer to Servicewide Policies and Authorities in *IRM 1.2.1.13*, Policy Statements for Customer Account Services Activities, for information.

(2) The Taxpayer Advocate Service is an ***independent*** organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

(3) The *Taxpayer Bill of Rights (TBOR)* lists rights that already existed in the tax code, putting them in plain language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *https://www.irs.gov/taxpayer-bill-of-rights*.

(4) Policy Statement 10-1, *Assisting Taxpayers who Report they are Victims of Identity Theft*. See IRM 1.2.1.17, Servicewide Policies and Authorities, Policy Statements for Security, Privacy and Assurance Activities.

(5) Section 6103(e)(6) of the Internal Revenue Code authorizes the IRS to provide a redacted copy of a fraudulent return to an identity theft victim listed as the primary or secondary taxpayer.

25.23.3.1.3
(10-01-2023)
Responsibilities

(1) The Taxpayer Services Commissioner has overall responsibility for the policy related to this IRM which is published on a yearly basis.

(2) Additional information is found in IRM 1.1.13.7.3, Accounts Management (AM), and IRM 21.1.1, Accounts Management and Compliance Services Overview.

(3) Identity Theft Victims Assistance employees plays an integral role in daily operations. Some of their responsibilities include the processing of:

- Non-tax related identity theft, Form 14039- Identity Theft Affidavit (IDT4)
- Global review on closed identity theft cases (GRVW)
- Identity theft victim requests for copies of fraudulent tax returns (IDT7/RFRR)
- Application for an Identity Protection Personal Identification Number (IP PIN) (IDTX)

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25.23.3.1.4
(10-01-2024)
Acronyms

(1)   Refer to the table below for a list of acronyms used throughout this IRM.

Acronym	Definition
ACSS	Automated Collection System Support
AGI	Adjusted Gross Income
AMS	Account Management Services
APP	(phone) Application
ARPA	American Rescue Plan Act
AUR	Automated Underreporter
BEARS	Business Entitlement Access Request System
BFS	Bureau of the Fiscal Service
BMF	Business Master File
CAF	Centralized Authorization File
CDS	Centralized Distribution Site
CFOL	Corporate Files On-Line
CII	Correspondence Imaging Inventory
COB	Close of Business
CSCO	Compliance Services Collection Operations
CSR	Customer Service Representative
EFTPS	Electronic Federal Tax Payment System
EIP	Economic Impact Payment
EIP2	2nd Economic Impact Payment
EIP3	3rd Economic Impact Payment
EPSS	Electronic Products and Services Support
EUP	Employee User Portal
FAQ	Frequently Asked Questions
FTC	Federal Trade Commission
GMP	Get My Payment tool
GRVW	Global Review
HRA IAT	High Risk Authorization Integrated Automation Technologies (IAT)
IAT	Integrated Automation Technologies
ICT	Image Control Team
IDRS	Integrated Data Retrieval System
IDT	Identity theft

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Acronym	Definition
IDTVA	Identity Theft Victim Assistance
IM	Incident Management
IMF	Individual Master File
IPSO	Identity Protection Strategy and Oversight
IPSU	Identity Protection Specialized Unit (inventory process reference only, does not define teams/ units)
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ITAR	Identity Theft Assistance Request
ITIN	Individual Taxpayer Identification Number
MeF	Modernized e-File
MF	Master File
OAR	Operations Assistance Request
OPM	Office of Personnel Management
PII	Personally Identifiable Information
POA	Power of Attorney
RAIVS	Return and Income Verification Services
RICS	Return Integrity & Compliance Services
RIVO	Return Integrity Verification Operations
RPM	Return Preparer Misconduct
RRB	Railroad Retirement benefits
RRC	Recovery Rebate Credit
SBU	Sensitive But Unclassified
SEID	Standard Employee Identifier
SERP	Servicewide Electronic Research Program
SP	Submission Processing
SSA	Social Security Administration
SSDI	Social Security Disability benefits
SSI	Social Security Income
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service

Acronym	Definition
TDS	Transcript Delivery System
TE	Tax Examiner
TFA	Taxpayer First Act
TIN	Taxpayer Identification Number
TP	Taxpayer
TPP	Taxpayer Protection Program
TS	Taxpayer Services
USPS	United States Postal Service
VA	Veterans Affairs

25.23.3.1.5
(10-01-2021)
Related Resources for IDTVA

(1)   Various resources must be referred to and used as it relates to identity theft inventory. Resources specific to IDTVA are:

Note: The list of resources provided in the table below is not all inclusive as new resources are created and become available frequently.

Resource	Description
1. IAT Tools	There are various IAT tools that have been created specific to IDTVA inventory; IPSU IAT Tool. However other IAT tools are required when following IRM guidance specific to case resolution. Refer to IRM 21.2.2.4.4.14, Integrated Automation Technologies, and Exhibit 21.2.2-2, Accounts Management Mandated IAT Tools.

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Resource	Description
2. IRM 25.23	Identity Theft Victim Assistance (IDTVA) IRMs - Utilize and become familiar with all sections of these IRMs. See IRM 25.23.3.1(6) for a list of recommended identity theft IRMs. ***Note:*** IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing, provides service wide guidance on identity theft issues. It provides general case procedures for processing identity theft claims and providing assistance to victims of identity theft including closing actions required when resolving an identity theft case.
3. IRM 21	Accounts Management (AM) IRMs - Utilize and become familiar with appropriate chapters. Refer to SERP for access to all IRM 21 chapters.
4. IDRS	Integrated Data Retrieval System (IDRS) This system is used for research and documenting taxpayer accounts as well as adjustment and closing actions for assigned cases.
5. SERP	Servicewide Electronic Research Program (SERP) Designed to provide employees with access to current IRMs, updated with interim procedural guidance, as well as reference materials. SERP provides employees with notification of IRM changes and current procedures.

Resource	Description
6. AMS	Accounts Management Services (AMS) This system is used for research and documenting taxpayer accounts as well as adjustment and closing actions for assigned cases.
7. CII	Correspondence Imaging Inventory (CII) This system is used for research and documenting taxpayer accounts as well as adjustment and closing actions for assigned cases.
8. EUP	Employee User Portal (EUP) This portal is used to access MeF for the Fraudulent Return Program (FRR).

25.23.3.2
(10-01-2024)
Identity Theft Paper Overview

(1) Individuals will submit a Form 14039, Identity Theft Affidavit, to the IRS through designated PO Boxes, fax lines, electronically (using the digital form available on IRS.gov or the FTC fillable form available on the FTC website) or when responding to IRS notices they received so that the IRS can mark tax accounts with an identity theft indicator. Controls on the related accounts worked by IDTVA and IDTVA Specialties will be established by CII.

Note: If the Form 14039 was used to report an identity theft incident related to a business or a BMF account, see IRM 25.23.2.4.3, Tracking Individual Taxpayers Reporting to be Victims of Business-Related Identity Theft, for additional information and guidance.

Exception: If the Form 14039 was filed to report an identity theft incident related to a Small Business Administration (SBA) Loan applied for using a taxpayer's name or taxpayer identification number (TIN), do not refer to BMF IDT. These forms should be treated as non-tax related identity theft and controlled as category code IDT4.

(2) Individuals may submit a letter of inquiry regarding identity theft without the Form 14039. General identity theft guidance must be provided in writing when responding to the taxpayer's inquiry. Refer to IRM 25.23.12.2, Identity Theft Telephone General Guidance, and other applicable IRMs for a complete list of guidance.

(3) Acknowledging receipt of the Form 14039, letter, or police report within 30 days of the IRS received date is required per IRM 25.23.2.3, Identity Theft Claims - General Guidelines. Use Letter 5073C, Acknowledgment Letter for Identity Theft Documentation, **or other appropriate letter/notice**, to acknowledge when the form or claim is received. See IRM 21.3.3.4.2.2, Interim Responses.

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Exception:

> **1.** If the acknowledgment of receipt of Form 14039 or claim has already been issued, including interim letters, a second acknowledgement is not needed,
> **2.** If the Form 14039 or claim was received in person at a Field Assistance site.,
> **3.** If it is determined the Form 14039 or claim was filed frivolously or
> **4.** If all account actions can be completed and case closed within thirty (30) days from the IRS received date of the Form 14039 or claim; the letter sent to the taxpayer can serve as the acknowledgement and closing. (Example: Issuing 4402C, 4403C, or systemically issued CP 01C). Leave a case note documenting the letter serves as both an acknowledgement and closing. This exception does not apply to IDT4 cases where you are required to establish an account with a TC 000. See IRM 21.3.3.4.2, Policy Statement P-21-3 Procedures.

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even If the taxpayer did not indicate this on their forms. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

Note: During the review of taxpayer correspondence, forms, documents, etc., the translation of non-English language may be required. See IRM 25.23.4.19, Requesting Translations of Certain Languages for additional information. If a taxpayer has requested written communication in a language other than English or Spanish, Linguistics Policy, Tools and Services (LPTS) will be contacted for translation. See IRM 25.23.4.19.1, Translation Request for Certain Languages - Other Than Spanish, for additional information. When multiple letters are required, each will follow this process.

Note: On a single Form 14039 or claim listing both primary and secondary TINs from a joint entity, the acknowledgment letter can be addressed to both the primary and secondary names under the primary TIN.

Reminder: Capture the ″request completed″ screen for Command code (CC) LETER requests. If including an enclosure/attachment with the letter, capture the letter prior to transmitting it. See IRM 21.5.1.5.1, CII General Guidelines.

(4)   A closing letter must be sent to the taxpayer when all account actions have been completed on a case and a systemic notice will not be issued. See IRM 21.3.3.3.4, Quality and Timely Responses, for Policy Statement P-21-3 guidelines of timely and quality responses to taxpayer correspondence. See paragraph 12 and 13 below for exceptions.

(5)   IDTVA employees with inventory are assigned a phone extension so taxpayers with an open identity theft issue can call the CSR directly. IDTVA employees must be available and answer incoming calls to their assigned extension when they are not providing assistance on a toll-free line. IDTVA employees working (IDT/RPM) inventory will sign on to their IDTVA (IDT/RPM) extension using idle code "INVEN1" when they are working cases.

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Exception: Employees taking complex case actions at the time the call is received may allow the call to go to voice mail. Complex case actions may include inputting an adjustment, sending a letter with an open paragraph, issuing a manual refund, etc. Complex case actions do not include research.

Note: Employees that are in a 0962 series position are required to use idle codes at all times. Other employees (0592 series) are not covered by the Customer Service Agreement Part II involving the operation of the Aspect telephones. Employees should sign off the system when they are not at their desk working. Idle code "INVEN1" (or "INVEN2" when working overtime) should be used when a 592 employee is working at their desk.

(6) **Daily**, IDTVA employees must respond to calls received on their assigned extensions and retrieve any phone messages. If a taxpayer requests it, return their call within one business day from when they left their message.

Caution: If leaving a voice message, follow IRM 21.3.8.4.1.6, Leaving Information on Answering Machines/Voice Mail.

Note: IDTVA employees must keep their voice message current (example: messages must be updated to reflect time frames the IDTVA employee will be on extended leave including a designated employee extension) to ensure voice messages are retrieved from employee's extensions when they are on extended leave and appropriately addressed.

(7) When contacting a taxpayer by telephone, a CII case note must be left to document an audit trail. The case note must contain the following information:

- Date of call,
- Telephone number called,
- With whom the employee spoke,
- Summary of the discussion, or
- Summary of the voice message provided including the date and time of when a voice message was left returning the call.

(8) A priority list for IDTVA IPSU inventory cases is:

IDTVA Case Priority List	
1st	IDTX - Application for an Identity Protection Personal Identification Number (IP PIN) Overview - Form 15227 IRM 25.23.3.2.7
2nd	GRVW - Global Review IRM 25.23.3.2.5
3rd	IDT7 - Providing Copies of Fraudulent Returns IRM 25.23.3.2.6

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IDTVA Case Priority List	
4th	IDT5 - Responses to Identity Theft and IM Data Breach Letters/Notices IRM 25.23.3.2.4

See IRM 25.23.2.2.3, IDT Case Processing Time Frames, for current time frames for IDT case resolution.

(9)   If during research, you identify the following:

- A case that involves an Accounts Management and/or IDTVA Specialty Functions and you are skilled in these programs, you must take all required actions to resolve the case.
- An unprocessed tax return on a CII case (example: tax returns that have bypassed pipeline processing), these tax returns must be sent to Submission Processing. Refer to IRM 21.5.1.5.5, Processing/ Reprocessing CII Tax Returns.
- A social security number used by someone other than the SSN owner for employment purposes, SSA must be notified to correct the earnings record for SSN. See IRM 25.23.13.3.1, Form 9409 Procedures - IRS/ SSA Wage Worksheet, for procedures on how to complete the form and where to send the package.

On all tax related identity theft cases:

- If the taxpayer claims they are a victim of identity theft for the current or two immediately preceding years, input a TC 971 AC 850 for each year, current or two immediate preceding year, when the invalid return requested a direct deposit that was not issued. This will prevent future refund from the module being issued as direct deposit and result in refunds being issued as paper checks to the address of record. Refer to Exhibit 25.23.4-21, Input, Annotations and Action Requirement for Streamline/Non-Streamline Case Processing, and IRM 21.4.1.5.7, Direct Deposits - General Information.
- It is important to protect victims of identity theft against enforcement collection action. If the TP's account is in either master file or service center collection status 03, 22, 24, 26, or 58 input TC 470 with no CC then complete and forward Form 14394, to the appropriate IDTVA-ACS Site. See IRM 25.23.4.12, Collection Activity - Form 14394/13794. Enter the appropriate AMS narratives.

(10)   All appropriate systems and research tools available must be used (examples: AMS, IDRS, Integrated Automation Technologies for IAT etc.). See IRM 21.2.2.4.4.14, Integrated Automation Technologies.

(11)   If it can be determined the Form 14039 was filed frivolously then the case can be closed with no action other than reversing any IDT indicators that may have been placed on the taxpayer's account. If you are reversing a TC 971 AC 522 UNWORK for a frivolously filed Form 14039, the TC 972 AC 522 should be closed using **Other** as your source code.

Note: Frivolous filing of a Form 14039 is not to be confused with NOIDT. Frivolous is false, non-existent as opposed to NOIDT is when a TP is confused or

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believes incorrectly, they are victims of identity theft. See IRM 25.23.2.6.6.2, No Identity Theft (NOIDT) Determinations – TC 972 AC 522 NOIDT, for NOIDT determinations.

(12)   If it can be determined the case/issue at hand was resolved by a "previous action", then the case can be closed as a previous action. See IRM 25.23.4.10.13, Identity Theft (IDT) - Previous Action.

Example: A previous adjustment action where a notice was generated and/or a correspondex letter was sent (Letter 4674C or 239C), which leaves the taxpayer's account at the status the taxpayer expects.

Reminder: All accounts with IDT involvement, cases assigned to an IDT inventory, for tax years 2018 and 2019 will have a TC 971 AC 522 with MISC Field: WI FA ALTRD to delay the Economic Impact Payment (EIP) until the IDT inventory is reviewed. If you determine the EIP was issued prior to the input of the TC 971 AC 522 with MISC Field: WI FA ALTRD, research the taxpayers account to identify who received the payment. See IRM 25.23.4.20.2 Economic Impact Payment (EIP) – Additional Research for Identity Theft (IDT) Cases.

(13)   If assistance is needed to resolve identity theft multiple controls (examples: IDT1/IDS1, IDT3/IDS3, IDT6/IDS6, etc.), then refer to Exhibit 25.23.4-7, Identity Theft (IDT) Multiple Control Decision Document.

(14)   Available resources will be utilized for callers who are non-English speaking or have Limited English Proficiency (LEP). If no resources are available and the taxpayer has no other alternative, then Over-the Phone Interpreter (OPI) can be utilized. Refer to IRM 21.1.1.5, Over the Phone Interpreter Service (OPI) Applications, and IRM 21.8.1.2.3.2, Over the Phone Interpreter Service (OPI) For International Non Toll-Free calls, for instructions on utilizing the OPI service.

25.23.3.2.1
(10-01-2024)
Simple Adjustments

(1)   A **simple adjustment** is defined as a closing adjustment action on a complex or non-complex identity theft issue using IRM 21 and/or IRM 25.23 guidance and:

- Has evidence of a previously worked and closed identity theft case.
- Has **no** open control on IDRS or an agreement is reached on open IDRS controls.
- Requires minimal research.
- Input of adjustment action must resolve and close the taxpayer's identity theft issue by the next business day.
- Applies to all IPSU inventory (ex. IDT4, IDT5, IDT7, IDTX, etc.)

Example: Releasing certain freeze conditions or transferring a credit to a correct tax year or account is an example of a "simple adjustment."

Reminder: IDTVA CSRs are required to use the mandated IAT tools per IRM 21.2.2.4.4.14, Integrated Automation Technologies, and Exhibit 21.2.2-2, ACCOUNTS MANAGEMENT MANDATED IAT TOOLS.

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Reminder: If you are skilled in Accounts Management and/or IDTVA Specialty Functions you must take all required actions to resolve the case. See IRM 25.23.3.2, Identity Theft Paper Overview.

(2)   Cases previously adjusted and closed by RICS/RIVO function cannot be resolved using this guidance. The resolution action/adjustment must be input by that function.

Exception: If the following conditions are present on an account previously worked by RICS/RIVO:
Case was auto archived through the TPP batch process due to no response from the taxpayer and contain the following codes:

- TC 971 AC 111(with 8's in the last 5 digits except for the digit for the tax year)
- TC 972 AC 124 reflecting that TPP was closed
- MFT 32 Present (reprocessed fraudulent return) or
- Returns GUF deleted and show the following codes:
URC "D" is present on CC UPTIN and/or
GUF VOIDED/DELETED shows on CC TRDBV and
UP 126 RC "0" is present on CC TRDBV codes screen

Then IDTVA CSRs can input a TC 971 AC 506 with MISC code **WI IP MISC5** and issue the appropriate C letter (4402C or 5835C) notifying the taxpayer of their opt-in option for an IP PIN.

(3)   The IDTVA CSR can input the simple adjustment when one or more of the following criteria exists:

- Contains certain freeze conditions

  Example: -A, -R, I-, -K, P-, -X and J-. This list is not all inclusive.

  Reminder: Before any freeze is released, research must be completed following appropriate IRM guidance.

- Correcting item reference codes that will NOT affect the account balance (888, 886, 887 and 889)

  Reminder: When an exemption and/or credit requiring TIN validation is being allowed/removed, use CC DUPED to update the database as required. See IRM 21.6.1.7.1, Command Code DUPED.

  Reminder: When an exemption is being allowed, third-party verification Coverage Date Repository (CDR) must be conducted to verify if Advance Premium Tax Credit (APTC) was paid on behalf of the person who the exemption is being allowed. See IRM 21.6.1.6.4, Missing or Invalid Exemption/ Dependent TINs Procedures.

- Credit transfers or misapplied payments or credit elects that can be input using the required IAT tool
- Inputting a TC 971 and appropriate identity theft indicator (AC 501 or AC 506)
- (Re)Issuing a closing letter

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(4) Always input a CII case note when resolving an account using simple adjustments. If no CII case is available, you must leave a history on AMS.

Example: While using the IAT AMIPSU Tool for Global Review, the tool stops on an account with an "A" freeze for 202012. Review of the account determines the freeze can be released with a 290.00. Simple adjustment procedures are followed. A history narrative explaining why the "A" freeze was released is left on AMS since there is no CII case due to Global Review.

(5) Follow the appropriate IRM guidance prior to inputting the simple adjustment for resolution:

Adjustment Action	Recommended IRM guidance
1. Freeze Release	IRM 21.5.6.4, Freeze Code Procedures
2. Adjustment guidelines	IRM 21.5.2.4, Adjustment Guidelines - Procedures
3. Credit Transfers	IRM 21.5.8.2, Credit Transfers Overview
4. Verifying Complete Adjustments	IRM 21.5.2.4.19, Verifying Complete Adjustments
5. Releasing Economic Impact Payment (EIP)	IRM 25.23.3.2.1, Simple Adjustments IRM 25.23.4.20.2, Economic Impact Payment (EIP) – Additional Research for Identity Theft (IDT) Cases
6. Required actions on All Streamlined cases	IRM 25.23.4-21, Input, Annotations and Action Requirements for Streamline/Non-Streamline Case Processing

25.23.3.2.2
(10-01-2023)
Receipt of Federal Trade Commission (FTC) Fillable Form 14039 - IDTVA

(1) The FTC is presently providing taxpayers an opportunity to complete and submit Form 14039, Identity Theft Affidavit, electronically, from the FTC website. See IRM 25.23.2.2.1, Taxpayer Interaction, for additional information.

Note: Forms submitted from FTC can be identified by the FTC information on the signature line of the Form 14039.

(2) Analysts from Identity Protection (IP) will receive and convert the electronic submissions to "readable" Form 14039s. Each form will be reviewed to determine the criteria.

Note: If it can be determined the Form 14039 was filed frivolously then the case can be closed with no action other than reversing any IDT indicators that may have been placed on the taxpayer's account. Refer to IRM 25.23.3.2, Identity Theft Paper Overview, paragraph 11 for additional instructions.

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(3)   The 14039 forms are loaded into CII where ICT or BMF employees review the documents prior to CII assignment.

25.23.3.2.3
(10-01-2024)
Self-Identified -
Non-Tax-Related Identity
Theft – IDT4 Overview

(1)   Non-tax-related incidents of identity theft include situations or events that put the taxpayer at risk for tax-related identity theft such as a data breach or lost/stolen PII that compromises or involves the taxpayer's SSN.

(2)   Cases meet IDT4 criteria when box two in Section B of Form 14039, Identity Theft Affidavit, is checked or when a case is referred/reassigned because the taxpayer checked the wrong box or no box and research shows the taxpayer is not a victim of tax related identity theft. The narrative may involve loss of PII through theft or external data breach and there is no evidence that a return has been filed by an unknown source, etc.

(3)   Based on taxpayer's issue and research conducted, use the appropriate IRMs to respond, resolve or refer the case. Refer to IRM 25.23.3.2.3.1, Self-Identified - Non-Tax-Related Identity Theft - IDT4 Research, to continue processing Form 14039 for non-tax related identity theft claims.

Note: If the TP is reporting a stolen or lost refund check including Economic Impact Payments (ex: stolen from a mailbox, mailed to an old or incorrect address, stolen from wallet or house etc.), you must follow the guidance in IRM 21.4.2, Refund Trace and Limited Payability.

Reminder: Acknowledge receipt of the Form 14039 by sending an appropriate letter/notice within 30 days of the IRS received date, see IRM 25.23.3.2, Identity Theft Paper Overview.

Reminder: Input required case and history notes including if you met one of the Exceptions in IRM 25.23.3.2 (3), Identity Theft Paper Overview, for not issuing an acknowledgement letter. See IRM 25.23.2.3.4, Required Case and History Notes.

Reminder: Research the Centralized Authorization File (CAF) when requests from a third party are received without Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, authorization attached. If authorization is on file, verify that the third party is authorized to receive requested information. See IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication. If an authorization cannot be located see IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e), for a listing of persons who may generally request and receive returns and return information. If the unauthorized third party requests a response be sent directly to them, initiate Letter 135C, *Power of Attorney Needed to Furnish Information*, advising the IRS is unable to provide requested information. See IRM 25.23.4.18.1, General IDTVA Letter Procedures. Capture on CII case the ″request completed″ screen for Command code (CC) LETER requests. See IRM 21.5.1.5.1, CII General Guidelines.

Caution: **Do Not** use the TIN of the individual as the controlling device on the Letter 135C. When issuing correspondence to third parties, other than the

authorized recipients with a POA, overlay default salutation of **Dear Taxpayer** with **Dear Requestor**. See IRM 21.3.3.4.16.4, Correspondence Contacts.

Reminder: If a Form 2848 or Form 8821 is attached to the Form 14039 and your research of the Centralized Authorization File (CAF) using CC CFINK or via the IAT Disclosure tool determines there is no information available on CAF, forward the authorization to the appropriate CAF area for processing.

25.23.3.2.3.1 (10-01-2024) **Self- Identified -** **Non-Tax-Related Identity** **Theft - IDT4 Research**	(1) All identity theft cases are required to have a Correspondence Imaging Control (CII) control. The Image Control Team (ICT) creates a CII case for the tax year identified via the taxpayer's correspondence or Form 14039, Identity Theft Affidavit. The creation of the CII case will open the initial IDRS control base. IDT impacted tax years includes dependent related IDT and income related IDT issues identified through Complete Case Analysis CCA. CII cases for dependent related IDT and income related IDT not affecting the tax administration will remain controlled on IDRS CC TXMOD and not CC ENMOD.

(2)   The (CII) was updated with Identity Theft CII Logic to assign/associate newly scanned work to employees with existing controls. If the identity theft CII Logic creates multiple controls (example: if an IDT4 was recently assigned to you because you have an open IDT4 or X), then the controls must be linked and the case worked following the appropriate guidance. See IRM 25.23.4-7,, Identity Theft (IDT) Multiple Control Decision Document to determine the appropriate identity theft Category Code to use for the update. Also see IRM 21.5.2.3, Adjustment Guidelines - Research.

(3)   Research the account to determine if any of the following situations exist on the TIN when processing the Form 14039, Identity Theft Affidavit, for non-tax related incidents of identity theft. Follow the procedures below if any of these situations exist.

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If research determines	Then
1. There is a tax-related identity theft issue	• Issue the Letter 5073C acknowledging receipt of the Form 14039 and providing the taxpayer with the current IDT case processing time frames. See IRM 25.23.4.18.1, General IDTVA Letter Procedures, and IRM 25.23.2.2.3, IDT Case Processing Time Frames. Capture the "request completed" screen of the Letter 5073C on the CII case. • Mark the taxpayer's account with a TC 971 AC 522, as appropriate. See IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators. • Update the CII case to the appropriate IDT Category Code, Program Code, and any Priority Code as required. • If you are skilled in Accounts Management and/or IDTVA Specialty Functions, you must take all required actions to resolve the tax-related identity theft case. If you are not skilled determine if simple adjustments criteria can be used to resolve the case; See IRM 25.23.3.2.1, Simple Adjustments Criteria. If a reassignment is required, reassign the case to the correct IDT holding number located on the *Accounts Management Site Specialization Temporary Holding Numbers Listing* located on SERP and follow procedures in IRM 21.5.1.5.2, Cases Currently Assigned in CII, for reassignment procedures.

If research determines	Then
2. There is an open ATAO control base	• Update activity on IDRS to "**CLTOTAS**". • Leave a detailed case note on AMS/CII listing the TAS office and address (when applicable). • Issue the required Letter 86C to notify the taxpayer that their correspondence is being transferred to another office for resolution. See IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/ Forms to Another Office. Capture the "request completed" screen of the 86C Letter on the CII case. • Determine if an identity theft claim was received with the IDT4 case and if there is no TC 971 AC 522 or other identity theft indicators, input the TC 971 AC 522 with the appropriate identity theft tracking indicator prior to closing IDRS and CII case. • Close the IDT4 CII case.
3. Form 14039 filed in response to taxpayer receiving a CP 01E	• Research the TIN provided on the Form 14039 to determine if there is a tax-related issue. See IRM 25.23.13, Income Related Identity Theft, if you determine the taxpayer's tax-account was impacted. If you determine Form 14039 was filed ONLY because receipt of CP 01E, follow procedures in IRM 25.23.3.2.3.1.1, Self-Identified - Non-Tax-Related Identity Theft – IDT4 Determination and Closing Action.

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If research determines	Then
4. The open IDT4 control is on CC TXMOD	• If the control is Dependent Related IDT or Income Related IDT, the CII case will remain controlled on IDRS CC TXMODA. • If the Non-Tax Related IDT issue is not Dependent or Income Related, update your CII case to all zeros (0) for the MFT and Tax Period using the update data button per IRM 3.13.6-14, APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF, which establishes the control on CC ENMOD and closes the IDT4 control on CC TXMOD then continue processing IDT4.

If research determines	Then
5. The individual being reported on the Form 14039 is deceased	• Research the account for an existing TC 971 AC 524 posted (taxpayer's account has been systemically locked to prevent any returns from posting for subsequent years after the year of death) on CC IMFOL. • If TC 971 AC 524 is located then take no action regarding the individuals entity account. If no TC 971 AC 524 is posted on the deceased account (hasn't been locked), continue processing the Form 14039 and update the entity module as following guidance in IRM 21.6.6.2.21.1, Updating the Entity of Decedent Account. • Follow procedures in IRM 21.3.3.4.16.5, Corresponding on a Deceased or Legally Disabled Taxpayer's Account, when issuing the Letter 4402C or Letter 4402C-SP. Capture the "request completed" screen of the Letter 4402C on the CII case. • Close the IDT4 CII case.
6. A dependent's TIN was used fraudulently to file a return or was claimed fraudulently as a dependent on a return. *Reminder:* Verify dependent's parent/legal guardian information using CC DDBKD. The information should match the name(s) on the Form 14039.	• Follow procedures in IRM 25.23.4.8.4, Dependent Related Identity Theft (IDT) – General for additional guidance.

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If research determines	Then
7. The TIN is already part of the IP PIN pool. For additional information on Identity Protection Personal Identification Number (IP PIN)s see IRM 25.23.2.9.2, Identifying If a Taxpayer has an IP PIN Requirement, and IRM 25.23.2.9.3, Receiving and/or Retrieving your Annual IP PIN.	• Follow procedures in IRM 25.23.3.2.3.1.1, Self-Identified - Non-Tax-Related Identity Theft – IDT4 Determination and Closing Action.
8. The Form 14039 was frivolously filed *Note:* Frivolous filing of a Form 14039 is not to be confused with NOIDT. Frivolous is false, non-existent as opposed to NOIDT is when a TP is confused or believes incorrectly, they are victims of IDT. See IRM 25.23.4.10.15, for NOIDT determinations.	• Reverse any IDT indicators that may have been placed on the taxpayer's account. See IRM 25.23.3.2, paragraph 11 for additional instructions. • Close the IDT4 control as "No Action" on CII.
9. The Form 14039 was filed claiming income related employment and/or unemployment compensation benefits.	• Follow procedures in IRM 25.23.13, Income Related Identity Theft Accounts, to determine required actions to take.
10. There is an existing TC 971 AC 504 for a Non-Tax-related incident on the TIN and a Form 14039 was filed to report a new non-tax related incident.	• Follow procedures in IRM 25.23.3.2.3.1.1, Self-Identified - Non-Tax-Related Identity Theft – IDT4 Determination and Closing Actions, for additional guidance.

(4)   If your research determines none of the above situations exist on the taxpayer's TIN continue processing the non-tax-related identity theft reported on Form 14039 following procedures in IRM 25.23.3.2.3.1.1, Self-Identified - Non-Tax-Related Identity Theft - IDT4 Determination and Closing Actions.

25.23.3.2.3.1.1
(10-01-2024)
Self-Identified - Non-Tax-Related Identity Theft - IDT4 Determination and Closing Actions

(1)   Non-tax-related incidents of identity theft will be worked following the procedures in the chart below. If you determined there is no indication of tax-related IDT on the account and there is an unreversed TC 971 AC 522 MISC code field WI FA ALTRD present, reverse using the IAT REQ77 tool using the date of the TC 971 AC 522 and a TC 972 AC 522 MISC code field WI FA IRSERR.

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If your research determines	Then
1. All of the following are true: a. There is **no tax-related IDT activity** on the TIN entered on the Form 14039 b. The address of the Form 14039 **matches** the address of record. c. The case does **not involve** the Get Transcript incident or EPSS did not disable the on-line account, see IRM 25.23.2.8, Miscellaneous Identity Theft Indicators, for additional information on disabled on-line accounts. d. The TIN entered on the form is **not** already part of the IP PIN pool, see IRM 25.23.2.9.2, Identifying If a Taxpayer has an IP PIN Requirement, for additional information. e. There is **not** an existing TC 971 AC 504 on the account and a CP 01C /CP 01C (SP) has **not** been issued within the last three years from the received date of the claim.	1. Use the IAT IPSU Tool to input the TC 971 AC 504 on the taxpayer's account with MISC field code NKI. This MISC code will generate a systemic notice CP 01C (English) or a CP 01C (SP) (Spanish) to the address of record unless one of the exceptions below applies. Refer to IRM 25.23.2-4, IMF Only TC 971 AC 504, for additional information on MISC Field Codes and the Secondary Date Field. *Note:* **The CP 01C or CP 01C (SP) is issued only once within a three-year period**. *Exception:* If Command Code ENMOD for the account of the identity theft victim names on the Form 14039 reflects a joint entity on Master File, do not issue a systemic notice. Send a Letter 4402C or Letter 4402C-SP with the entity edited to reflect only that individual. This will ensure the letter is addressed to the identity theft victim. *Exception:* If other issues need to be addressed per IRM 25.23.3.2.1, Simple Adjustments, a Letter 4402C or Letter 4402C-SP or other appropriate letter should be sent using an open/selective paragraph instead of the systemic notice. *Reminder:* Capture the "request completed" screen on the CII case for all Command Code (CC) Letter requests. See IRM 21.5.1.5.1, CII General Guidelines. 2. Input CII case notes and close the account on AMS/CII.

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If your research determines	Then
2. All of the following are true: a. There is **no tax-related IDT activity** on the TIN entered on the Form 14039 b. The address on the Form 14039 **matches** the address of record c. The case does **not involve** the Get Transcript incident or EPSS did not disable the on-line account, see IRM 25.23.2.8, Miscellaneous Identity Theft Indicators, for additional information on disabled on-line accounts d. the TIN entered on the form is **not** already part of the IP PIN pool e. There is an existing TC 971 AC 504 on the account and a CP 01C / CP 01C (SP) has been issued within the last three years from the received date of the claim *Note:* If you identify contact information for the taxpayer on Form 14039 and **only if** the address on the Form 14039 matches the address of record, add or update the phone number(s) on IDRS. It is recommended to use the IAT Phone Number tool when adding or updating a phone number.	1. Use the IAT IPSU Tool input TC 971 AC 504 on the taxpayer's account with the appropriate MISC field code NKI including the identifier "-M". This MISC code does **not** generate a systemic notice CP01C (English) or a CP 01C (SP) (Spanish) and indicates the requirement to manually issue of the Letter 4402C/4402C-SP. Refer to IRM Exhibit 25.23.2-4, IMF Only TC 971 AC 504, for additional information on MISC Field Codes and Secondary Date Field. *Exception:* Use MISC Code Field "EMPL-M" when research determined taxpayer filed Form 14039 ONLY in response to CP 01E notice and no-tax related IDT on account. 2. Issue a Letter 4402C/4402C-SP, ID Theft (Self-Identified) - AM AC 504 Notification Letter),to the taxpayer's address of record. If claim was filed ONLY to respond to a CP 01E notice, see (2) below for additional letter issuance guidance. Capture the "request completed" screen on the CII case. 3. Input CII case notes and close the account on AMS/CII.
3. All of the following are true: a. Form 14039 was filed to report a new non-tax-related incident on the TIN b. There is **no tax-related IDT activity** on the TIN entered on the Form 14039 c. The address on the Form 14039 **matches** the address of record d. The case does **not involve** the Get Transcript incident or EPSS did not disable the on-line account, see IRM 25.23.2.8, Miscellaneous Identity Theft Indicators, for additional information on disabled on-line accounts e. There is an existing identity theft identifier of TC 971 AC 501 or 506 on the account, or the account IP PIN field on CC IMFOLE contains a "1"	1. Use the IAT IPSU Tool to input a TC 971 AC 504 with the MISC field code NKI including the identifier "-M" which indicates the requirement to manually issue of the Letter 4402C/4402C-SP. *Reminder:* The identifier -M must be used when a taxpayer is already receiving an IP PIN. 2. Issue the Letter 4402C/4402C-SP, ID Theft (Self Identified) - AM AC 504 Notification Letter),to the taxpayer's address of record. See (2) below for additional letter issuance guidance. Capture the "request completed" screen on the CII case for the Letter 4402C/4402C-SP. 3. Input CII case notes and close the account on AMS/CII.

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If your research determines	Then
4. All of the following are true: a. There is **no tax-related IDT activity** on the TIN entered on the Form 14039 b. The address on the Form 14039 does **not match** the address of record c. The case does **not involve** the Get Transcript incident or EPSS did not disable the on-line account, see IRM 25.23.2.8, Miscellaneous Identity Theft Indicators, for additional information on disabled on-line accounts. *Reminder:* If the current address of record does not match the address on the form, research to determine if a systemic update (check CC IMFOLE and ENMOD for a TC 014 posted) changed the last known address after the receive date of the Form 14039 then follow procedures in Box 1 or 2 of this chart as appropriate.	1. Use the IAT IPSU Tool to input a TC 971 AC 504 on the taxpayer's account with the MISC field code NKI including the identifier "-M" which indicates the requirement to manually issue of the Letter 4402C/4402C-SP. Refer to IRM Exhibit 25.23.2-4, IMF Only TC 971 AC 504, for additional information on MISC Field Codes and the Secondary Date Field. *Exception:* Use MISC Code Field "EMPL-M" when research determined taxpayer filed Form 14039 ONLY in response to CP 01E notice and no-tax related IDT on account. *Caution:* **Do not** update the address or telephone on master file to match the address on Form 14039. 2. Issue a Letter 4402C/4402C-SP, ID Theft (Self-Identified) - AM AC 504 Notification Letter), to the mailing address as noted on Form 14039, Identity Theft Affidavit. If claim was filed ONLY to respond to a CP 01E notice, see (2) below for additional letter issuance guidance. Capture the "request completed" screen on the CII case. 3. Input CII case notes and close the account on AMS/CII.

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If your research determines	Then

5. All of the following are true:
a.   There is **no** master file account for the TIN entered
      Reminder: If Form 14039 claim is for a minor dependent, CC DDBKD must be researched to confirm the relationship of the individual filing for minor dependent (dependent's parent/legal guardian),
b.   There is **no tax-related IDT activity** on the TIN entered on the Form 14039
c.   The case does **not involve** the Get Transcript incident or EPSS did not disable the on-line account, see IRM 25.23.2.8, Miscellaneous Identity Theft Indicators, for additional information on disabled on-line accounts
	1. Establish an account following guidance in IRM 3.13.5.117. Establishing a New Account (TC 000). Suspend the case for 14 days and monitor for account posting. Refer to IRM 25.23.4-11, IDRS Activity Codes and Definitions, for recommended Activity Codes while case is suspended. Once Master File account post proceed to Step 2.
	      Caution: ITINs that have not been used as a primary or a secondary TIN on a tax return and no longer have an entity shown on CC INOLE are more than likely expired or soon to expire because of the PATH Act. See IRM 21.6.1.6.6.2, ITIN Renewal Math Error Adjustments, for information and guidance. If the TIN issue is not resolved from the above reference and the entity cannot be established refer to **Row 7** of this If/Then chart.
	2. Using the IAT IPSU Tool input TC 971 AC 504 on the taxpayer's account with the MISC field code NKI. This will generate a systemic notice CP 01C (English) or a CP 01C (SP) (Spanish). See IRM Exhibit 25.23.2-4, IMF Only TC 971 AC 504, for additional information on MISC Field Codes and the Secondary Date Field.
	3. Input the phone number if the Form 14039 includes contact information. It is recommended to use the IAT Phone Number tool when adding or updating a phone number.
	4. Input CII case notes and close the account on AMS/CII.

6. **There is no tax-related activity** on the TIN entered on the Form 14039 **and** the case **involves** Disable On-line Accounts or EPSS disabled account. ***Note:*** If research confirms the taxpayers account contains a TC 971 AC 505 on CC ENMOD/ IMFOLE with one of the following three breach numbers: IR20150521512, IR20150521555, or IR20150521556 then proceed to box 1 above and continue processing.	1. Refer to the appropriate IRM sub-section below and follow procedures: • IRM 25.23.2.8.6, Disable Online Accounts TC 971 AC 527 • IRM 25.23.2.8.6.1.2, Resolving Non-Tax Related Affected Accounts with TC 971 AC 527 • IRM 25.23.2.3.10, Electronic Products Service and Support (EPSS) Disabled Accounts

If your research determines	Then

7. If there is a **partial TIN or no TIN** provided on the Form 14039 **and** the taxpayer's complete TIN cannot be located after thorough research on IDRS using all research command codes and resource tools available
 	
Reminder: CC TPIIP should be used when the last four digits of the SSN are provided. See IRM 2.3.60-7, Command Code TPIIP (SSN/IRSN/ ITIN) Input Screen for information related to this research command code.
	1. Issue the 131C letter. Use an open selective paragraph in the letter to explain a complete TIN is needed to place an identity theft marker on their account. Request they return the Form 14039 with a complete TIN.
	    Note: Use the mailing address as noted on Form 14039.
	2. Enclose the taxpayer's original claim and any other information they may have included.
	    Note: If the issue involves an ITIN where the entity cannot be established, the 131C letter should be used to explain the ITIN may need to be renewed. Include in the letter the IRS.gov website address referencing "ITIN" and "PATH ACT" to provide the taxpayer with some additional information.
	3. Enter the appropriate CII case notes.
	    • If no TIN is located: "**F14039 Returned: NO TIN provided or located**"
	    • If the identity theft claim is being returned because of an ITIN issue: "**131C - ITIN Renewal required**"
	4. Close the case on CII.

(2) Specific paragraph selections in Letter 4402C/4402C-SP are required to acknowledge receipt and processing of the Form 14039 when filed to report a new non-tax related incident, as described in sections of (1) chart above, or when filed in response to receiving a CP01E/CP701E, Employment Related Identity Theft notice. If the taxpayer is already receiving an IP PIN (CC IMFOLE shows IP PIN:1), the 4402C/4402C-SP must include a selective paragraph that gives guidance for taxpayers who previously received an IP PIN either through a CP01A or the IRS.gov IP PIN opt-in process. See IRM 25.23.3-3, Self-Identified - Non - Tax Related Identity Theft - IDT4 Scenarios for issuing the 4402C or 4403SP letter.

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 14039. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

Note: Some accounts will not have the CP 01A listed because the notice was suppressed due to various reasons, see IRM 25.23.2.9.3, Receiving and/or Retrieving your Annual IP PIN.

Reminder: Capture the "request completed" screen on the CII case for the Letter 4402C/4402C-SP.

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(3) If you determine the IDT4 case is a taxpayer (correspondence) requesting the reversal/removal the self-identified non-tax-related indicator on their account, see IRM 25.23.2.8.1.3, IMF Only - Manually Reversing TC 971 AC 504, for a list of TC 971 AC 504 codes that can be reversed.

Reminder: Reversing the AC 504 will not stop the requirement to file a tax return with an IP PIN if a requirement is already in place, check CC ENMOD/ IMFOLE for requirement status.

If research determines	Then
1. All the following are true: a. The TC 971 AC 504 code can be reversed. b. The address on the taxpayer (Form 14039, Correspondence, Envelope) inquiry matches the address of record. c. The taxpayer provided a reasonable explanation as to why the marker should be removed.	1. Input a TC 972 AC 504 using the MISC field value "TPRQ" to reverse the TC 971 AC 504 per the taxpayer's request. See IRM 25.23.2-5, IMF Only TC 972 AC 504 — Reversal of TC 971 AC 504, for a list of MISC field values available to use. 2. Issue a Letter 4402C or Letter 4402C-SP, ID Theft (Self-Identified) - AM AC 504 Notification Letter, using an open selective paragraph in notifying the taxpayer we processed their request to reverse the indicator. *Reminder:* If the taxpayer has an IP PIN requirement, add the following sentence to the open paragraph "Reversing this indicator does not eliminate the requirement to file a tax return with an IP PIN. You will still be required to use an IP PIN when filing your tax return." Capture the "request completed" screen on the CII case. 3. Input CII case notes and close the account on AMS/ CII.

If research determines	Then
2. Either one of the following is true: a. The TC 971 AC 504 MISC field code is SPC1, SPC2, RPM1, RPM2, RPM3, RPM4, or EAFAIL b. The address of record does not match the taxpayer's request (Form 14039, Correspondence, Envelope)	1. See IRM 25.23.2.8.1.3, IMF Only - Manually Reversing TC 971 AC 504, for further explanation and additional IRM references related to the MISC field codes.

25.23.3.2.4
(10-01-2024)
Responses to Identity Theft and IM Breach Notification Letters/Notices - IDT5

(1) Identity theft notification letters and notices are generated based on the input of various indicator codes and data provided to Identity Protection, Strategy and Oversight (IPSO). Data breach notification letters are generated by the Incident Management (IM) Office within Privacy Governmental Liaison and Disclosure (PGLD) based on information provided to IM by the data breach point of contact.

(2) Victims of identity theft may use an identity theft closing letter they received to request a copy of a fraudulent return using their SSN. If the IDT5 is a request for a copy of a fraudulent return involving identity theft, see IRM 25.23.3.2.6, Providing Copies of Fraudulent Return(s) – Procedural Overview. Update the Category Code to IDT7 and Program code to 35730.

(3) Following is a chart listing some common notices along with a description and links to related IRM guidance:

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CP Notice/Letter	Description	IRM Citation(s)
1. CP 01, *Identity Theft Claim Acknowledgement*	Used to acknowledge receipt of Form 14039 substantiating a claim of identity theft and to notify taxpayers of the action taken by the IRS with regard to their tax records. This notice is issued systemically after the TC 971 AC 501 is input on the taxpayer's account. If the taxpayer calls stating they never received this notice, research CC ENMOD and IMFOLE to confirm the notice was issued. If the notice was issued, a Letter 4445C, ID Theft Acknowledgement Notification, can be sent.	IRM 25.23.2.6.1, Closing Taxpayer Initiated Identity Theft Affecting Tax Administration - TC 971 AC 501
2. *CP01C, CP701C, Message about your Identity Theft Documents*	Systemically issued after a TC 971 AC 504 with MISC codes ACCT, BOTH, EMPL or NKI posts to an account	IRM 25.23.3.2.3, Self-Identified - Non-Tax-Related Identity Theft – IDT4 Research
3. CP 01E, *Employment Related Identity Theft Notice*	Systemically issued after a TC 971 AC 525 is input on an account after January 1, 2017	• IRM 25.23.2.8.5, Employment-related Identity Theft - TC 971 AC 525 • IRM 25.23.13.3, Closing Income Related Identity Theft Accounts

CP Notice/Letter	Description	IRM Citation(s)
4. CP 01S, CP 01S (SP), *We received your Form 14039 or similar statement for your identity theft claim*	Systemically issued to acknowledge receipt of Form 14039 or similar statement attached to a paper return coded with Special Processing Code (SPC) 8.	• IRM 25.23.2.3, Identity Theft Claims - General Guidelines • Exhibit 21.1.7-16, Computer Paragraph (CP) Notices - Routing Guide • Exhibit 3.10.72-3, Computer Paragraph (CP) Notices – Routing Guide
5. Letter 4281C, *IM Breach Notification*	Issued by the Incident Management (IM) Office. Used to notify individuals potentially impacted by an IRS data breach if the evaluation of the breach results in a likelihood of harm to the individuals.	• IRM 10.5.4.4.7.1, Handling Inquiries Regarding IM Breach Notification Letters • IRM 10.5.4, Incident Management Program
6. Letter 4445C, *ID Theft Acknowledgement Notification*	Originally issued manually when a TC 971 AC 501 was input on a taxpayer's account. Currently issued manually when the taxpayer has contacted the IRS claiming they did not receive the systemically issued CP 01. See row above for CP 01.	IRM 25.23.2.6.1, Closing Taxpayer Initiated Identity Theft - Affecting Tax Administration - TC 971 AC 501

(4)   While intended for information purposes only, taxpayers are advised to call the identity theft toll-free number if they have questions regarding these letters. Some taxpayers may call or write to the IDTVA for additional information. Employees should respond to inquiries regarding these notification letters by emphasizing guidance for identity protection provided in the specific letter content.

(5)   If there is an issue requiring an IRS action or response that does not involve tax related identity theft (TOP offset, misapplied payment, penalty abatement,

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transcript request, etc.), follow appropriate procedures to respond to/resolve the taxpayer's issue and close the IDT5 case. See IRM 25.23.2.3.2.1, Addressing All Taxpayer Issues.

(6)   Follow the If/Then chart below for processing tax-related IDT5 inventory cases involving identity theft issues:

Reminder: All cases assigned to an IDT inventory must be reviewed to determine if the Economic Impact Payment (EIP) was issued. Most accounts with IDT involvement for tax years 2018, 2019, and/or 2020 will have a TC 971 AC 522 with MISC Field: WI FA ALTRD to delay the EIP. If an EIP was issued, it is necessary to identify who received the payment. If the payment was issued to the correct taxpayer or if a payment was not issued, reverse the TC 971 AC 522 WI FA ALTRD with a TC 972 AC 522. See IRM 25.23.2.6.6.2, No Identity Theft (NOIDT) Determinations - 972 AC 522 NOIDT.

If	Then
1. The taxpayer's issue cannot be resolved using Tax-related skills or Simple Adjustments, the case will be routed to another function to resolve the tax-related issue, ***Note:*** Transferring the case to the appropriate function as expeditiously as possible will help to alleviate delays in the resolution of the tax-related identity theft issue.	1. See IRM 21.5.1.5.2, Cases Currently Assigned in CII, and the specific guidance related to "Reroute" and/or routing a case to a non-CII user. 2. Refer the case to the appropriate function. ***Note:*** Ensure any additional information received with the IDT5 is attached to the referral. 3. Issue a Letter 86C, *Referring Taxpayer Inquiry/ Forms to Another Office*, or other appropriate "C" letter to the taxpayer when referring inquiry to another function. See IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office. Capture the "request completed" screen on the CII case. 4. Enter CII case note **Single Function**. 5. Reroute as required.

If	Then
2. The case will be worked by IDTVA	See Exhibit 25.23.4-7 Identity Theft (IDT) Multiple Control Decision Document, to determine the correct Category Control for re-assignment.
3. There is an open or multiple control on IDRS with TAS (ATAO),	1. Update activity on IDRS to "**CLTOTAS**". 2. Leave a case note on AMS/CII listing the TAS office and address. 3. Issue a Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, or other appropriate "C" letter to the taxpayer when referring inquiry to another function. See IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office. Capture the "request completed" screen on the CII case. 4. Use the Reroute button on the IDT5 CII case. ***Note:*** Prior to routing case in CII, if an identity theft claim was received with the IDT5 case and there is no TC 971 AC 522 or other identity theft indicators, input the TC 971 AC 522 with the appropriate Tax Administration Source Code prior to closing IDRS and CII case. See IRM 25.23.2.4.4, Initial Allegation or Suspicion of Tax-Related Identity Theft- IMF Identity Theft Indicators.

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If	Then
4. If it can be determined the case/issue at hand was resolved by a "previous action", ***Example:*** A previous adjustment action where a notice was generated and/or a correspondex letter was sent (Letter 4674C or 239C), which leaves the taxpayer's account at the status the taxpayer expects.	The case can be closed as a previous action.

25.23.3.2.5
(10-01-2023)
Global Review - GRVW

(1) As a follow-up to IRM 21.1.1.1, Program Scope and Objectives, and in a manner to make the taxpayer "whole", a global review of taxpayer's accounts in relation to identity theft is required to ensure subsequent tax periods are not affected by the identity theft incident. This review will be on tax account where TC 971 AC 501 was input and on some accounts with TC 971 AC 506.

(2) **Definition**: A global review is a review of an identity theft marked tax account (TC 971 AC 501/506) from the date of the impact and any subsequent modules potentially impacted by identity theft. The following conditions identify accounts that meet the criteria for global review:

- Balance due modules resulting from a subsequent action, for example an audit or an underreporter assessment (**without an installment agreement**), or
- Modules containing a credit "offset" to satisfy a balance due that resulted from a subsequent action described above, or
- Open controls
- And/or any issue the taxpayer raises which will trigger further review of past issues.

(3) Global review is an automated process and is conducted by IDTVA employees located in Andover. Employees utilize an IAT tool to review listings of marked accounts monthly. Manual action may be needed on accounts identified by the IAT tool. See IRM 25.23.3.2.5.2, Global Review - Action Required, when manual action is required.

(4) Functions will be receiving a Form 14027–B, Identity Theft Case Referral, related to this global review. IRM 25.23.2.3.2.1, Addressing All Taxpayers Issues, provides guidance and procedures on the function's responsibility when a referral from IDTVA is received.

25.23.3.2.5.1
(10-01-2024)
**Global Review -
Research Process**

(1) All research must include both the valid and invalid sides of the TIN (and secondary TIN, if present). The valid and invalid sides of any cross-reference TIN(s) must also be researched.

(2) All systems and research tools available must be used (AMS, IDRS, Accessory Manager Tools (also known as IAT) etc.)

(3) Access Command Code (CC) **ENMOD**(IMFOLE) and locate the TC 971 AC 501/AC 506. Use the "**SCNDRY-DT**" to determine the earliest year of impact. If the SCNDRY-DT shows 12312014, you would review TXPD 201412 and subsequent modules within the definition of the global review.

Note: If multiple TC 971 AC 501s or TC 971 AC 506s are identified, go to the earliest tax period identified on the **SCNDRY-DT** field and begin the Global Review.

(4) Access the taxpayer's account using IDRS and Corporate Files On-Line (CFOL) command codes (CC) available. Review the tax modules related to the incident. Apply the definition of Global Review to determine if there are any subsequent issues which may require follow-up/referral.

(5) If the tax-related issue cannot be resolved by IDTVA, the Global Reviewer will submit a referral and provide recommendations in resolving the issue(s). See the *IDT Liaison Listing* posted on SERP.

25.23.3.2.5.2
(06-14-2024)
**Global Review - Action
Required**

(1) The IAT AM IPSU global review is an automated process that conducts a review of the global review listing. The tool systemically inputs the activity code "GRVWCMPLTD" when it determines no open controls are identified, and all related modules are in status 12 and does not contain any existing balance due modules per the global review definition. If while working with the IAT AM IPSU global review tool it identifies an account that may need manual action, perform research, and take appropriate action using the chart below:

If research determines	Then
1. No open controls are identified and all related modules are in status 12 and do not contain a credit offset (example: TC 706) or credit transfer (example: TC 670 with a cross reference TIN/TXPR) transferred in to pay a balance due module described in the global review definition,	Use Activity Code "GRVWCM-PLTE", Status Code "C", and Category Code "GRVW" with CC ACTON on CC **ENMOD.**
2. Any related balance due modules are in status 60,	The taxpayer has entered into an agreement of the balance due and is working to pay off the balance. Follow steps in "Then" box above.

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If research determines	Then
3. There is an open **ATAO** base on a related module on IDRS,	Use: • **Activity Code** - "PNDATAO" • **Status Code** - "C" • **Category Code** - GRVW with CC ACTON on CC **ENMOD**
4. There is an open IDTVA control base (IDI, IDS, IDT), on a related module on IDRS with an activity **other than ACTV**, **CHGDATA**, **REASSIGN**, **DATACHECK**, or a CII ID (CISxxxxxxx), ***Example:*** There is an open IDT1 on a related module with an Activity Code "**5064/285**".	Use: • **Activity Code** "PNDIDIx", or "PNDIDSx", or "PNDIDTx", whichever is appropriate (and where the x represents the number or letter associated with the category of work), • **Status Code** "C" • **Category Code** "GRVW" with CC ACTON on CC **ENMOD**

(2)   If account does not meet the criteria in the chart under paragraph (1), follow guidance provided in the chart below:

Reminder: If you are skilled in Accounts Management and/or IDTVA Specialty Functions, you must take all required actions to resolve the case. See IRM 25.23.3.2, Identity Theft Paper Overview.

If an account meets the Global Review criteria for referral action per IRM 25.23.3.2.5 and	Then
1. The account activity/issue involves a function outside of Accounts Management (with or without an open control), ***Example:*** External leads and processing of 3rd party refund checks (TC 720) would go to RIVO.	1. Identify what function(s) caused the account to meet the criteria for follow-up activity (examples: Submission Processing, RICS/RIVO). 2. Complete a Form 14027-B, Case Referral, and check the box for "Global Review" at the top. Indicate the tax year in question that needs to be reviewed. Provide a brief description in Section VI regarding the issue identified on the Form 14027-B. ***Reminder:*** If you identify an unresolved TC 971 AC 522 with MISC Field: WI FA ALTRD during your research be sure to include this in your description in Section VI on the Form 14027-B. 3. Save the Form 14027-B as an adobe file. 4. Attach the file to a secure e-mail. 5. Explain the issue identified for consideration within the body of the e-mail. 6. Send the secure e-mail to the appropriate Functional Liaison. 7. Create an IDRS control base in "B" status to reflect the referral has been sent to the function. Use the appropriate Activity Code; see (3) below (examples: GRVWTOAUR or GRVWTOEXAM). 8. Begin monitoring.

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If an account meets the Global Review criteria for referral action per IRM 25.23.3.2.5 and	Then
2. If there is **no open** control and resolution to the account/issue identified as it relates to identity theft can be completed in IDTVA using IRM 21 and/or IRM 25.23 and tools available (examples: AMS, IAT), and you don't have the skills to resolve the issue.	1. Create an appropriate IDTVA control on CII **using Priority Code 1** for the tax period that is identified. Use the current date (the date the issue is identified) as the received date. If there are multiple IDT impacted tax years identified; open a CII case for each tax year. Refer to IRM 25.23.2.3.2.1(5), Addressing All Taxpayer Issues and Exhibit 25.23.2-16, IDTVA IDRS Category Controls by Function. *Exception:* If Exam Disposal Codes are **03, 04** or **09** or if AUR Process Codes are **67**, **68**, **87** or **88**; a global review referral for this module will not be necessary. (These codes reflect the taxpayer's agreement to the subsequent assessment). *Exception:* If TC 922 with process code (PC) **17 or 23,** and the presence of a TC 971 AC 501-AUR-INCOME, then a global review referral for this module will not be necessary. (These codes indicate full or partial AUR case resolution due to identity theft). *Exception:* If the only issue identified during the global review is a simple adjustment, see IRM 25.23.3.2.1, Simple Adjustments, to resolve the issue. 2. Update the Document Type (Doc Type), Statute Clearance check box when reassigning a case to CII User. See IRM 21.5.1.5.2(11), Cases Currently Assigned in CII. 3. Enter CII Case Note, **"IDTVA control created by IDTVA."** 4. Complete Form 14027-B (check the box for Global Review, indicate the tax year(s) in question that needs to be reviewed and include a brief statement in Section VI of the form). *Reminder:* If you identify an unresolved TC 971 AC 522 with MISC Field: WI FA ALTRD during your research be sure to include this in your description in Section VI on the Form 14027-B. 5. Save the Form 14027-B as an adobe file. 6. Attach the completed form to the CII case. 7. Enter another CII Case Note, **"Form 14027-B attached by IDTVA."** 8. Reassign the case to the appropriate Liaison IDRS # listed on the IDTVA Liaison listing on SERP. 9. Create an IDRS control base. Use Activity Code "GR-IDTVA", Status Code "B", and Category Code "GRVW" with CC ACTON on CC **ENMOD**. 10. Update activity code again with a purge date as instructed in Paragraph #3 below. 11. Begin monitoring.

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If an account meets the Global Review criteria for referral action per IRM 25.23.3.2.5 and	Then

3.
The issue relates to a tax module with an open Accounts Management control outside of IDTVA,
	1. Review the account and determine if simple adjustments criteria in IRM 25.23.3.2.1, Simple Adjustments, applies
	or
	If you do not have the skills, follow the steps below to resolve.
	2. Complete Form 14027-B (check the box for Global Review, indicate the tax year(s) in question that needs to be reviewed and include a brief statement in Section VI of the form).
	    Reminder: If you identify an unresolved TC 971 AC 522 with MISC Field: WI FA ALTRD during your research be sure to include this in your description in Section VI on the Form 14027-B.
	3. Save the Form 14027-B as an adobe file.
	4. Attach the completed form to the CII case. If there are multiple CII cases identified for different tax years; attach the completed form for each tax year open on CII. Refer to IRM 25.23.2.3.2.1(5), Addressing All Taxpayer Issues
	5. Enter CII Case Note, **"Form 14027-B attached by IDTVA."**
	6. Create an IDRS control base with CC ACTON on CC ENMOD using:
	    • The appropriate **Activity Code**; see (3) below
	    • **Status Code** "B"
	    • **Category Code** "GRVW"
	7. Begin monitoring

4. There is an open IDTVA control base (IDI, IDS, IDT) on a related module on IDRS with activity **ACTV**, **CHGDATA**, **REASSIGN**, **DATACHECK**, OR A CII ID (CISxxxxxxx),	1. If case involves a complex resolution and you don't have the skill to resolve, then follow If/Then Row 3 Steps 2-7 process above to complete a Form 14027-B and monitor account. 2. If you are skilled to resolve the account issue, follow guidance in IRM 25.23.4.3.2, Case Transfer within IDTVA, to communicate with the assigned employee or their manager to request reassignment of the CII case. Provide the two CII case numbers and category types. 3. Take all required actions to resolve the tax-related case. 4. Document all research completed on a CII Case Note. 5. Open a closed control on CC ENMOD. Use Activity Code "GRVWCMPLTA", Status Code "C", and Category Code "GRVW" with CC ACTON.

(3) When issuing a referral, update the control base on IDRS to reflect the contact using the following activity codes where ### represents the purge date as a julian date:

GRVW Activity Codes	Function
1. GRACS###	Automated Collection Service (ACS)

GRVW Activity Codes	Function
2. GRADJ###	Adjustments (AM)
3. GRAPL###	Appeals
4. GRAUR###	Automated Underreporter (AUR)
5. GRSFR###	Automated Substitute For Return (ASFR)
6. GRCIB###	Criminal Investigation
7. GREXM###	Exam
8. GRFEX###	Field Exam
9. GRFLD###	Field Assistance
10. GRIN###	Innocent Spouse
11. GROTH###	Other
12. GRTPR###	Taxpayer Relations AM TPR
13. GRSSC###	SBSE Collections (CSCO)
14. GRTS###	TS Collections (CSCO)

(4) A follow-up must be done every **45** days from the date of original referral. The follow-up can be completed by sending a secure e-mail to the IDT Liaison copying the Liaison manager requesting a status update.

(5) Review the account to determine if all necessary actions have posted and all function/employee controls are closed. Follow the steps below to begin closing actions.

Exception: Cases in Background **"B"** status may remain. See IRM 21.5.2.3, Adjustment Guidelines - Research.

   a. When the control base is closed, Form 14027-B should be returned to IDTVA via secure e-mail or fax.
   b. Ensure all issues identified have been addressed by the responsible function(s) including any unresolved TC 971 AC 522 for the Economic Impact Payment (EIP). See IRM 25.23.4.20.2, Economic Impact Payment (EIP) - Additional Research for Identity Theft (IDT) Cases.

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> **Note:** If the function(s) did NOT address all issues previously identified, contact the function for an explanation as to why the issue was not addressed.

    c.   Monitor for posting of any pending activity.

    d.   Follow up with the Identity Theft Liaison regarding unpostable activity and/or the absence of a final taxpayer notification.

    e.   Once all actions have posted correctly and final notification (if applicable) has been issued, then close the GRVW control base using Activity Code **"GRVWCMPLTE"**.

25.23.3.2.6
(10-01-2023)
Providing Copies of Fraudulent Return(s) – Procedural Overview

(1) The IRS is accepting requests for and providing masked copies of fraudulent returns to victims of identity theft or persons authorized to obtain the identity theft information. Requests will be accepted and processed for instances where the fraudulent return was filed and accepted for processing using the identity theft victim's name and social security number as a primary or secondary taxpayer.

> **Note:** If the taxpayer is requesting a copy of their state return, refer to the *State Income Tax Contact Information* for the appropriate state agency number.

(2) Generally, requests are submitted using a Form 4506-F, Request for Copy of Fraudulent Tax Return, or through correspondence.

(3) There are 5 major steps involved with this service. Each step has been broken into sub-steps based on the requirements. IDTVA CSRs will be the centralized function providing this service. Requests for copies of fraudulent return(s) will be accepted by mail, fax, or through referrals from other functions.

(4) The 5 major steps are:

    1.   Intake
    2.   Preliminary Review
    3.   Research
    4.   Redaction
    5.   Delivery

25.23.3.2.6.1
(10-01-2024)
Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s)

(1) A Form 4506-F, Request for Copy of Fraudulent Tax Return, or a written request can be completed and is required to be mailed to the IRS using the centralized address or faxed.

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If a Form 4506-F, a written request or telephone request for copy of fraudulent tax return is received by	Then
1. An employee in a function other than IDTVA or SP RAIVS and the request is received in writing not scanned to CII	The employee will forward only the written request for fraudulent return(s) to ICT on a Form 3210, Document Transmittal, within 24 hours of receipt a. "Request for Fraudulent Return(s)" must be notated on top of the Form 3210 b. When applicable, provide the DLN(s) of the fraudulent return(s) on the Form 3210 c. A copy of the letter and any attachments pertaining to the fraudulent return request must be included d. Fax to (855)807-5720
2. An employee in SP RAIVS on a Form 4506 or other form processed by SP RAIVS	The employee will forward the request for fraudulent return(s) on a Form 3210 to ICT within 24 hours of receipt a. "Request for Fraudulent Return(s)" must be notated on top of the Form 3210/referral b. A copy of the written request must be included c. Fax to (855)807-5720
3. An employee on the phone	See IRM 25.23.12.5, Responses to Requests for copies of Fraudulent Return(s) for Identity Theft Victims

If a Form 4506-F, a written request or telephone request for copy of fraudulent tax return is received by	Then
4. An employee at a Taxpayer Assistance Center (TAC)	1. The employee will provide information for making a written request by mail or fax, including where to find the guidance on www.irs.gov *Exception:* If the TP has a **complete** request, TAC employees must verify the taxpayer's name and current mailing address. (The address must match MasterFile). Annotate an "S" in the upper right-hand corner of the Form 4506-F if the taxpayer is verified to be the owner of the SSN. Update AMS history with all pertinent information that will assist the CSR. Once verified and complete, the request must be forwarded to ICT on a Form 3210 within 24 hours of receipt. Fax to (855)807-5720 2. The employee must advise the taxpayer of the following time frame. **The IRS must mail the requestor either the copy of the fraudulent return or follow-up correspondence explaining the delay within 120 days of the IRS received date.**
5. An IDTVA employee trained to work Fraudulent Return Request (FRR)	Continue with Intake and Preliminary Review

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If a Form 4506-F, a written request or telephone request for copy of fraudulent tax return is received by	Then
6. An employee in AM on the Correspondence Imaging Inventory (CII) *Note:* This includes IDTVA employees not trained to resolve Fraudulent Return Requests.	Using CII, reassign the case to the Domestic Identity Theft Number from the *Accounts Management Site Specialization Temporary Holding Numbers* located on SERP. If the Form 4506-F is completed in Spanish then used the IDT7 Spanish holding number. Use the additional information for reassigning: • **Activity Code** - "REQ4FRRTN" • **Status Code** - "A" • **Category Code** - "IDT7" *Reminder:* Update the Document Type (Doc Type), statute Clearance check box when reassigning a case to CII User. See IRM 21.5. 1.5.2(11), Cases Currently Assigned in CII. • Enter a CII Case Note; **"Reassigned to IDT7 - TP requesting a copy of fraudulent return"**.

> *Note:* Refer to Document 12990, IRS Records Control Schedules (RCS) 29, Item 91 for the National Archives and Records Administration (NARA) approved Form 3210, Document Transmittal retention and disposition requirement.

25.23.3.2.6.2
(10-01-2023)
Preliminary Review - Overview

(1) There are five (5) steps to conduct preliminary review:

Step	Action
1	Verify request is for fraudulent return(s)
2	Check for completeness
3	Acknowledge receipt
4	Determine if the IRS can disclose the fraudulent return(s)
5	Authenticate the Requestor

(2) IDTVA will verify the request is for fraudulent return(s), check for completeness and send an initial acknowledgement or rejection letter within 30 days of receipt. If the request is complete, IDTVA will continue with preliminary review. If you determine the taxpayer completed the Form 4506-F, Identity Theft Victims Request for Copy of Fraudulent Tax Return, in Spanish and you're not trained to work Spanish identity theft inventory re-control the case to the IDT7 Spanish holding number located on the *AM Site Specialization Temporary Hold Numbers* listing.

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Note: When a request is received in IDTVA and the taxpayer quotes the Freedom of Information Act (FOIA) in their request for a fraudulent return, if there is no record the Disclosure Office has received the request previously, Fax the request to 877-891-6035

(3)   The codes below will be used by AM IDTVA CSRs <u>only</u>

Category Code	OFP Code
IDT7 or RFRR	710-35730

25.23.3.2.6.2.1
(10-01-2023)
Preliminary Review (PR) Step 1 - Verify Request is for Fraudulent Return(s)

(1)   Verify the request is for a copy of a fraudulent return(s) of an individual.

(2)   Follow the chart below to determine the next steps:

If the IDT7 is	Then
1. A request for a copy of the fraudulent return(s) of an individual	Continue with PR - Step 2 - Check for Completeness, IRM 25.23.3.2.6.2.2

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If the IDT7 is	Then
2. A request for a copy of the fraudulent return(s), but not for an individual taxpayer	1. Use the "Update Data" button on CII to convert the assigned IDT7 to an RFRR. 2. Reject the request by issuing a Letter 5835C explaining why the request is being rejected. Use Required Letter Scenario 4. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. Capture the 5835C letter "request completed" screen on the RFRR CII case. ***Note:*** If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English. 3. Enter the Scenario # used for the 5835C on the CII case as a case note. 4. Close the RFRR once all actions are complete.
3. NOT a request for a copy of the fraudulent return (another identity theft or non-identity theft issue)	1. Use the Update Data button on CII to convert the assigned IDT7 to an IDT5. 2. Continue with IDT5 processing. See IRM 25.23.3.2.4, Response to Identity Theft and IM Breach Notification Letters/Notices - IDT5.

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25.23.3.2.6.2.2
(06-14-2024)
**Preliminary Review (PR)
Step 2 - Check for
Completeness**

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(1) A "complete request" for the Fraudulent Return Request program requires either a signed Form 4506-F or a signed written request, including the declaration or affirmation statement. If a request is "incomplete" and the requestor provides a phone number with their request, you must attempt phone contact to obtain the missing information to complete the request. If reached, have the requestor fax the missing information directly to you. CII must be documented with the date and time of the attempt, as well as the phone number you called and if a voice message was left. If either the taxpayer's name or SSN is missing from the request, use the IAT Name Search tool to try and find the missing information. The employee may also use IDRS command codes and AMS to find taxpayer information. Follow the guidelines in IRM 21.5.1.5.6, Incomplete CII Claims, when unable to reach the requestor by phone. If you will be leaving a message on an answering machine/voice mail, follow guidance in IRM 21.1.1.4, Communication Skills. Archived tax-related identity theft cases on CII cannot be used to make a request for a fraudulent return "complete".

Note: Authentication, including additional authentication, using the IAT Disclosure Tool is required on all phone calls. Refer to IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication.

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(2) **The following information is required for a request initiated by the identity theft victim.**

If the taxpayer whose name and social security number was used to file a fraudulent tax return is making the request, the Form 4506-F, Request for Copy of Fraudulent Tax Return, or letter must contain the following information:
1. Taxpayer's name and social security number *Reminder:* If either box is blank or missing information, use the IAT Name Search tool to try and find the missing information. The employee may also use IDRS command codes and AMS to find taxpayer information.
2. Taxpayer's mailing address (must match MasterFile (MF), see (4) below. *Exception:* If you determine that only an apartment or unit number is missing from the address on the Form 4506-F and you can verify through account research and using the Zip Code Lookup (USPS) located on SERP that this address is an apartment continue processing request.

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If the taxpayer whose name and social security number was used to file a fraudulent tax return is making the request, the Form 4506-F, Request for Copy of Fraudulent Tax Return, or letter must contain the following information:
3. Verify on CC INOLES whether there is a date of death on Masterfile, if yes see (4a) below.
4. Tax year(s) of the fraudulent return(s) being requested. *Note:* If taxpayer requests a tax year that does not have identity theft indicators or a fraudulent return but research shows that another year does, a copy of that year's fraudulent return can be provided.
5. The taxpayer's signature on the Form 4506-F or beneath a declaration or affirmation such as: *"I declare that I am the taxpayer."*

(3) **The following information and documentation are required for a request initiated by a person (other than the victim) authorized to obtain the identity theft victim's tax information.**

If the person is making a request for information of someone else, the Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or letter must contain the following information:
1. Requestor's name and taxpayer identification number. The requestor can provide a CAF number instead of a taxpayer identification number. (If Form 2848 is attached with a CAF number, or CAF number is provided in written request, consider the requirement that requestor provide a taxpayer identification number met.) See (4) below. *Reminder:* If your research identifies an original unprocessed Form 2848 or Form 8821 forward the authorization form to the CAF Unit for processing as soon as you identify it. Leave a detailed CII case note that the Form was sent to the CAF Unit for processing.
2. Requestor's relationship to the taxpayer (examples: parent, legal guardian, or authorized representative)
3. Requestor's mailing address

If the person is making a request for information of someone else, the Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or letter must contain the following information:
4. Tax year(s) of the fraudulent return(s) being requested. ***Note:*** If taxpayer requests a tax year that does not have an identity theft indicator or a fraudulent return, but research shows that another year does, a copy of that year's fraudulent return can be provided.
5. Taxpayer's name and social security number ***Reminder:*** If either box is blank or missing information, use the IAT Name Search tool to try and find the missing information. The employee may also use IDRS command codes and AMS to find taxpayer information.
6. Taxpayer's mailing address (must match MF), see (4) below.
7. Verify on CC INOLES whether a date of death is on Masterfile, if yes, determine if a Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization is for the authorized representative of the estate, (see 4c below). If yes, continue processing, if not see 4(a) below.
8. The requestor's signature on the Form 4506-F or beneath a declaration or affirmation such as: *"I declare that I am a person authorized to obtain the tax information requested."*

(4)   Verify the following information prior to processing the claim.

   a.   If the account shows a DOD on CC INOLES after the Form 4506-F request is received from the taxpayer, leave the following case note on CII ″DOD present on TP account. No Action required″ and close the account as No Action. If the request is from an unauthorized person, leave the following case note on CII "Unauthorized party, DOD present on TP account" reject the request using Required Letter Scenario 15, See Exhibit 25.23.3-1.

   b.   The taxpayer's mailing address must match the address of record (address on MF) to be complete.
   *If the mailing address is the only reason the taxpayer's request is incomplete, reject the request using Required Letter Scenario 13, See Exhibit 25.23.3-1. Send the Letter 5835C to the address on the Form 4506-F request.
   *If there are multiple reasons to reject the request as incomplete, using the 5835C letter, issue the appropriate paragraph(s) and send the taxpayer a Form 8822, which should be included when resubmitting the request.

Note: Prior to rejecting a request due to an address mismatch, research AMS and CII to determine if a letter requesting a change of address or Form 8822 were received. If the current address of record does not match the address on the form, research to determine if a USPS update (TC 014 present on CC ENMOD with DLN Format XX-2-63-995-999-99-Y) changed the last known address after the receive date of the Form 4506-F. See IRM 3.13.5.42, Determining National Change of Address

(NCOA) Address Changes, for additional information.

Reminder: When sending the taxpayer, a Letter 5835C, capture the "request completed" on the CII case. If including an enclosure/attachment with the letter, capture the letter prior to transmitting it. See IRM 21.5.1.5.1, CII General Guidelines.

Note: If Spanish language correspondence is received or the taxpayer marks the ″Spanish″ box in Section C of the Form 14039, a reply must be issued using the Spanish version of the appropriate C letter, if one is available. If the LEP indicator located on CC ENMOD is blank **and** the MFR code located on CC INOLES is 07, correspondence must be sent in Spanish, even if the taxpayer did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish or another language, send the correspondence in English.

    c.   A request initiated by a person (other than the victim) authorized to obtain the identity theft victim's tax information must also be accompanied by documents demonstrating the requestor's authority to receive the requested tax return information (examples: Form 2848, Form 8821, or a court order). See IRM 11.3.2.4.11, Deceased Individuals, (2) and (3) for information related to deceased taxpayer accounts unless: **(1)** the requestor is a parent or legal guardian requesting return information of their child, or **(2)** the requestor included in or with their letter a centralized authorization file (CAF) number that can be used to determine that the requestor has authorization to obtain the return information for the requested tax year(s). Refer to IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, for required research when responding to a third party who indicates they are authorized.

Note: You can check CC CFINK for authorization of 3rd party if requestor did not provide a copy of Form 2848, or Form 8821, or a CAF # only if an SSN/EIN was provided.

    (5)   Use the chart below to process a request.

Reminder: While reviewing Form 4506-F to check for completeness, you identify contact information for the claimant is provided and it is determined to be the valid TIN owner, add or update the phone number(s) on IDRS. It is recommended to use the IAT Phone Number tool when adding or updating a phone number. If the contact information on Form 4506-F belongs to claimant's parent or guardian, refer to IRM 25.23.2.3.1, Dependent Identity Theft. If IDRS is currently unavailable, perform follow-up action to add or update when the system is available.

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If the request is	Then
1. Complete	Continue with PR Step 3 -- Acknowledge receipt; see IRM 25.23.3.2.6.2.3.
2. Incomplete	1. Identify the missing required items. 2. Use the "Update Data" button on CII to convert the Category Code IDT7 to RFRR. 3. Issue a Letter 5835C to the requestor Use Required Letter Scenario 2A, 2B, 3A, 3B, or 3C. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. Capture the 5835C letter "request completed" screen on the RFRR CII case. 4. Leave a detailed CII Case note on the RFRR case. The note must contain the specific missing documentation from the requestor. 5. Enter the Scenario # used for the 5835C on the CII case as a case note. 6. Close the RFRR case.

25.23.3.2.6.2.3
(11-06-2023)
**Preliminary Review (PR)
Step 3 - Acknowledge
Receipt**

(1) An acknowledgement must be issued within 30 days of receipt. The Letter 5835C will be used. Use Required Letter Scenario 1A; see Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter.

Note: Fraudulent Return requests assigned from a generic IDRS number to an employee after 120 days from when the request is received must issue the 5835C Letter using Required Letter Scenario 1B, using a 60-day timeframe. See IRM 21.5.1.5.1, CII General Guidelines, for generic IDRS numbers. Follow-up correspondence explaining the delay is required every 60 days until resolution. Refer to paragraph 3 below.

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

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(2) Prior to sending an acknowledgement letter, research the account to determine if there are any additional fraudulent return request on CII for the TIN. If there are multiple CII controls link your case and determine if any are duplicate fraudulent return request (Form 4506-F).
If the acknowledgment of receipt of the request for masked return has already been issued, a second acknowledgement is not needed. If there are multiple open IDT7 CII controls and research confirms they are identical request, if no actions have been taken on your control, follow procedures in IRM 21.5.1.5.1, CII General Guidelines, for allowing a user to close a secondary CII case(s). Follow procedures in paragraph 17 for closing your control using the new "Close as MISC" " button which closes the CII case and updates the category code to MISC (in IDRS only), while closing the IDRS control base. If the request is for an additional tax year or another TIN continue processing.
If the case will be closed within 30 days from receipt of the request for masked return, the acknowledgement of receipt of documentation can be incorporated into the closing letter (example: 5835C with a Special Fill-in Paragraph contains sufficient acknowledgement). See IRM 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter.

(3) If the masked fraudulent return cannot be provided within 120 days from when the request was received, a status update must be provided by issuing a second interim letter. CII must be clearly notated to document why the request cannot be fulfilled within 120 days of receipt. Issue the 5835C Letter, use Required Letter Scenario 12. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter.

Note: The IRS will acknowledge requests within 30 days of receipt and within 120 days the IRS must mail the requestor either the copy of the fraudulent return or follow-up correspondence explaining the delay with an additional 60-day time frame. If the additional 60 days has passed, an interim is required every 60 days until resolution.

(4) When issuing an acknowledgement, status update, or closing letter on an IDT7 or RFRR case, follow the established guidelines in IRM 21.5.1.5.1, CII General Guidelines, for capturing the "request completed" screen of the 5835C letter on the CII case.

25.23.3.2.6.2.4
(11-06-2023)
Preliminary Review (PR) Step 4 - Determine if the IRS can Disclose the Fraudulent Return(s) to the "Requestor"

(1) Review the following rules for determining if the requestor is eligible to receive masked copies of fraudulent return(s):

- An identity theft victim whose name and SSN were used as the primary or secondary taxpayer on a fraudulent return may receive a copy of that return when requested.
- A parent or legal guardian of a minor child whose name and SSN is used as the primary or secondary on a fraudulent return may receive a copy of that minor's child return information.

Reminder: A Form 4506-F signed by a minor child's parent **never** requires documentary evidence. If you cannot determine the relationship with the minor child, correspond for documentary evidence such as court order or legal documentation. Do not update the taxpayer's/dependent's entity solely based on receipt of a Form 4506 F requesting a copy of the fraudulent tax return.

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- Any other person authorized to obtain return information on behalf of an identity theft victim whose name and SSN is used as the primary or secondary on a return.

Note: A person whose name and SSN is used only as a dependent on a fraudulent filed return is not entitled to a copy of that return. Likewise, the parent, legal guardian, or authorized representative of that person is not entitled to a copy of that return. Refer to IRM 25.23.4.8.4, Dependent Related Identity Theft (IDT) - General, and IRM 25.23.2.3.2.1, Addressing All Taxpayer Issues, to resolve a tax-related Dependent IDT case.

(2)   Use the chart once a determination of eligibility has been made:

If the requestor is	Then
1. **Eligible** to receive masked copies of the fraudulent return(s)	Continue with PR Step 5 -- Authenticate the Requestor; see IRM 25.23.3.2.6.2.5

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25.23.3.2.6.2.4

If the requestor is	Then
2. **NOT eligible** to receive masked copies of the fraudulent return(s)	1. Use the **Update Data** button on CII and convert the Category Code from IDT7 to RFRR. 2. Issue the Letter 5835C rejecting the request. Use Required Letter Scenario 4 or 5; See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. Capture the 5835C letter "request completed" screen on the RFRR CII case. *Note:* If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the requestor did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English. 3. Leave a detailed CII Case note on the RFRR case. The note must contain the specific missing documentation from the requestor. 4. Enter the Scenario # used for the 5835C on the CII case as a case note. 5. Close the RFRR case

25.23.3.2.6.2.5
(11-06-2023)
Preliminary Review (PR) Step 5 - Authenticate the Requestor

(1) The CSR will authenticate the requestor using various research command codes on IDRS. The research conducted will include the following:

• Compare addresses on the tax returns filed to what the requestor provides.

- Compare name(s) on the tax returns filed and on IDRS to what the requestor provides.
- Compare return information to what the requestor provides.
- CAF System

(2)   Use the chart below after authentication is completed:

If the Requestor	Then
1. Authenticated	Continue with research for identifying the fraudulent return(s). See IRM 25.23.3.2.6.3.

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If the Requestor	Then
2. Did not authenticate	1. Reject the request. 2. Use the Update Data button on CII to convert the Category Code from IDT7 to RFRR. 3. Issue a Letter 5835C rejecting the request. A detailed explanation for rejection must be included. Use the Required Letter Scenario 3C. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. Capture the 5835C letter "request completed" screen on the RFRR CII case. ***Note:*** If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the requestor did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English. 4. Leave a detailed CII Case note on the RFRR case. The note must contain the specific missing documentation from the requestor. 5. Enter the Scenario # used for the 5835C on the CII case as a case note. 6. Close the RFRR case.

25.23.3.2.6.2.5

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25.23.3.2.6.3
(11-06-2023)
Research - Overview

(1) The IDTVA CSR will identify all fraudulent returns that list the provided social security number as either the primary or secondary taxpayer for the tax year(s) requested.

(2) If an open or unresolved tax related identity theft issue is identified and you are skilled in Accounts Management and/or IDTVA Specialty functions, you must take all required actions to resolve the case. If you are not skilled determine if simple adjustments criteria can be used to resolve the case; See IRM 25.23.3.2.1, Simple Adjustments. If a referral is required, the IDTVA CSR will communicate with the CSR/TE or function responsible for working the case and suspend fulfillment of the request for the tax year until the issue is resolved. IDTVA CSR will print/save each identified fraudulent return to an adobe file as a pdf to an SBU folder.

(3) If more than one tax year was requested and some tax years are resolved/ closed while others are still open, the IDTVA CSR will print/save, mask and provide the masked return(s) for the tax years that are resolved and closed. For the open or unresolved years, use Required Letter Scenario 11. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. The IDTVA CSR will capture on the IDT7 CII case the "request completed" screen of every 5835C letter issued. The IDTVA CSR will communicate with the employee working that year. (See the note in (3) of Research - Step 2 - Identifying open or unresolved tax-related identity theft issues).

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

(4) Requests for copies of fraudulent returns can only be provided for the current tax year and previous six (6) tax years. If a request is for a tax year beyond the allotted range, reject the request following the step chart in paragraph (5) below, but using Required Letter Scenario 14. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter.

(5) If after thorough research the CSR determines there is no identity theft related fraudulent return listing the provided social security number as either the primary or secondary taxpayer, follow the step chart below to reject the request.

Step	Action
1	Use the "Update Data" button on CII to convert the Category Code from IDT7 to RFRR

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Step	Action
2	Issue a 5835C letter rejecting the request. A detailed explanation for rejection must be included. Use Required Letter Scenario 9. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. **Exception:** If the request is being rejected because the issue pertains to a Return Preparer Misconduct case, then use Required Letter Scenario 10, Add a CII Case Note advising the controlling employee a copy of the return must be sent to the taxpayer once the RPM case is resolved. Link the IDT7 with the RPM case and then close the RFRR case using the "Close as MISC" button on CII. **Reminder:** Capture on the CII case the "request completed" screen of every 5835C letter issued. See IRM 21.5.1.5.1, CII General Guidelines.
3	Enter the Scenario # used for the 5835C on the CII case as a case note.
4	Close the RFRR case.

(6)   There are three (3) steps for research:

    1.   Identify fraudulent return(s)
    2.   Identify any open/unresolved tax-related identity theft issue(s)
    3.   Print/Save fraudulent return(s) to Adobe pdf files

25.23.3.2.6.3.1
(06-14-2023)
Research (R) Step 1 -
Identify Fraudulent
Return(s)

(1)   Utilize the following systems for research purposes.

- Correspondence Imaging Inventory (CII) to review all related cases, whether open or closed
- Account Management Services (AMS) to review all related documents, narratives and/or attachments
- Integrated Data Retrieval System (IDRS) to conduct research using CCs available (examples: TRDBV, SUMRY, IMFOL, RTVUE and IRPTR, etc.)
- Employee User Portal (EUP)

(2)   There will be times when a fraudulent return will be the only return filed on the account for that tax year. For example:

    a.   The taxpayer has no filing requirement,
    b.   The taxpayer has not yet filed their return for the tax year in question, or
    c.   The taxpayer may be listed as the secondary filer on a married, filing joint return and the fraudulent return lists the taxpayer as the primary filer (meaning the fraudulent return only shows on the secondary filer account)

Note: This list is not all inclusive.

(3) Check AMS history and CII documents.

    a.   Compare return content to previously or subsequently filed returns; look at filing status, dependents, credits claimed, etc.

    b.   Compare income on return to IRP data.

(4) Refer to IRM 25.23.2.3.5, Identity Theft Research, for recommendations and requirements to assist with the research for identifying fraudulent return(s).

Note: When a specific transaction code (TC) (example: TC 971, TC 150 etc.) is being researched, the IAT TC Search Tool has some practical benefit to anyone who researches IDRS for specific TC or DLN information. The IAT TC Search Tool is now located on the *IAT Instructions and Job Aids web page.*

(5) Use the chart below to help with research to identify the fraudulent return(s) being requested.

Note: The preferred method of providing a masked fraudulent return(s) is from TDS when available. Only use MeF or TRDBV if the fraudulent return is not available from TDS.

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If	Then

1.
The request was received directly from the taxpayer
	Conduct the following research to identify the DLN of the fraudulent returns:
	1. CC **TRDBV** - Used to view fraudulent return year requested.
	   • Check tax year for return - most times there will be two returns filed for that tax year. First return will be filed electronically and second return paper.
	
	2. CC **IMFOL** and CC **TXMOD** use for research.
	   • Check for MFT 32 tax year, fraudulent return may have been moved to MFT 32 - Caution - not every return on MFT 32 will be fraudulent, sometimes a good return is moved there in error. Research must be performed to determine whether the MFT 32 is the fraudulent return, and if so the TPP issue is resolved. Refer to the IRM 25.23.3.2.1, Simple Adjustments, for additional information regarding MFT 32 and possible requirements.
	      • MFT 32 - print fraudulent return
	      • TC 976 MFT 30 - print fraudulent return
	      • Check for TC 976 on MFT 30 tax year - this would be an indicator that two returns posted to the tax account - generally the first return is the fraudulent return but not always.
	      • TC 290
	      • Check for any TC 29Xs as this may be an indicator that the account was adjusted due to a fraudulent return.
	      • Always check AMS history and documents, often you can identify the fraudulent return from history notes and many times the good return will be in documents.

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If	Then
2. The request was not received directly from the taxpayer	1. See IRM 25.23.3.2.6.2, Preliminary Review - Overview . Ensure the preliminary review has been completed prior to following the steps listed above.

(6) Following are some RICS/RIVO characteristics and account activities to assist with identifying the fraudulent return(s):

- TC 971 AC 506 RICS or TPP related MISC codes (see Exhibit 25.23.2-8)
- The account may be completely reversed
- The account will be completely revised except for a refundable credit
- The account may have been reversed by RIVO, before all the IRP data was made available
- Previous case controls on IDRS with; NCAT, ECAT, NRAM and ERAM
- Correspondex letters 4310C, 4883C, 5071C, 5447C, 5747C, CP01B or 4904C were previously issued
- Unpostable 126
- TC 971 AC 121 (used prior to January 2017), TC 971 AC 124 (used exclusively beginning in January 2017), TC 971 AC 129 or TC 971 AC 134

Note: See IRM 25.23.4.8.2.1, *Identity Theft (IDT) with RIVO Involvement*, for additional characteristics and account activities to assist with the identification of a fraudulent return.

(7) Other characteristics and account activities that assist with identifying the fraudulent return(s) include:

- TC 971 AC 501 with various MISC codes (see Exhibit 25.23.2-2)
- IDRS Category Codes of IDT1/IDS1, IDT3/IDS3, IDT5, IDT6/IDS6, IDT8/IDS8, or IDT9/IDS9
- Correspondence or notices on Account History related to identity theft such as CP01, CP01A, 4674C, 4524C, etc.
- MFT 32 presence under the SSN and TXPD(s) being researched

(8) If any of the above characteristics are identified during your research, then the DLN of the fraudulent return should be able to be identified, printed and masked.

25.23.3.2.6.3.2
(10-01-2024)
Research (R) Step 2 - Identifying Open or Unresolved Tax-Related Identity Theft Issues

(1) Research must be conducted using the SSN provided by the requestor to identify any open account or unresolved tax related identity theft account issues. If there is no original or subsequent return posted on the account and there is evidence the good return has been received, but has not posted to master file, consider and treat the request as an unresolved issue. IDRS, AMS and CII must be used for this research. Below is a list of recommended command codes to use on IDRS to identify an open control or issue (this list is not all inclusive):

- SUMRY
- TXMOD
- ENMOD

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Note: An open issue can be identified by open IDRS controls (examples: IDT1, IDI1, IDT3, IDT6, etc.) or transactions indicating activity without a subsequent reversal by other functions (examples: TC 971 with AC 111, AC 124, AC 129, AC 052, AC 134, AC 199 (see IRM 25.25.5-2 for RIVO MISC fields, a TC 420 or TC 922, etc.).

Note: An unresolved issue can be a missing identity theft indicator, identity theft closing letter or credit elect not addressed, etc.

(2) Research CII using the SSN being requested to identify all cases on CII; open and closed.

(3) The IDTVA CSR will identify all the returns that were not filed by the taxpayer but use the name and SSN of that taxpayer as a primary or secondary filer. The CSR will identify any open tax-related identity theft issues and if they are skilled in Accounts Management and/or IDTVA Specialty functions will take all required actions to resolve the case. If they are not skilled they will determine if simple adjustments criteria can be used to resolve the case; See IRM 25.23.3.2.1, Simple Adjustments. If you identify an open IDS(x) control for a Form 14039 or an open IDT(x) control for a Form 14039 where the Spanish box is checked while working a Form 4506-F, if you're not trained to work Spanish identity theft inventory re-control the case to the IDT7 Spanish holding number located on the *Accounts Management Site Specialization Temporary Holding Numbers*. If a referral is required, communicate with the person working the issue or case regarding the resolution. Use the chart below when an open identity theft case or an unresolved account issue is identified. If during your research you identify the only issue on the taxpayer's account is an unresolved TC 971 AC 522 with MISC Field: WI FA ALTRD holding the taxpayer's Economic Impact Payment (EIP), refer to IRM 25.23.4.20.2, Economic Impact Payment (EIP) - Additional Research for Identity Theft (IDT) Cases for further instructions.

Note: If the request involves more than one tax year, the CSR will provide copies of masked returns for tax years that do not involve an open or unresolved tax-related identity theft issue to the requestor with a letter. The IDTVA CSR will mail the letter and masked returns that are not affected by an open or unresolved tax-related identity theft issue to the requestor's address of record. The letter will indicate which tax years from the request we have fulfilled and which we are still researching. The CSR will not close the IDT7 until the request is completely fulfilled. Use Required Letter Scenario 7A or 7B. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. Capture the "request completed" screen on the CII case. If including an enclosure/attachment with the letter, capture the letter prior to transmitting it. See IRM 21.5.1.5.1, CII General Guidelines.

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

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If	Then

1.
An open identity theft control is identified in Accounts Management inventory for a requested tax year (examples: TPRQ, AMRH, IRRQ, etc.) or an open identity theft control (examples: IDT1/2/3/4/6/8/9)
	1. Use CII, when possible, to communicate with the employee working the tax-related identity theft case to inform/advise them:
	   a. A request for a copy of fraudulent return(s) has been received.
	   b. A determination is made the issue can be resolved using IDT Tax-Related skills or Simple Adjustment criteria. Confirm with the assigned employee the case was resolved and closed.
	   c. Closing actions must be taken to resolve based on your skill; explain your closing actions and confirm with assigned employee the case was resolved and closed. See IRM 25.23.3.2.
	   d. IDTVA is unable to resolve the tax related issue and you will be monitoring the account through resolution.
	
	2. Issue an interim letter to the requestor notifying them the tax-related identity theft issue has not been resolved and that once the issue is resolved, their request will be honored. The IDTVA CSRs name and extension must be included in the correspondence. Use Required Scenario 11. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. Capture the "request completed" screen of the 5835C interim letter on the CII case.
	3. Maintain an open control in **"B"** status with Category Code IDT7 to monitor the account to resolution.
	
	   Reminder: Be sure to link any open and closed CII cases, and double-check to ensure all requested fraudulent returns are included.
	
	5. Continue with printing and masking returns for the requested tax year after all controls are closed for that tax year.

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If	Then

2.
An open identity theft control is identified in another function for a requested tax year (examples: SP,)
Note: If there is RICS/RIVO involvement for the requested year, refer to box #5 below.
	1. Use secure e-mail or F4442 for communication and coordination with the assigned POC to inform/advise the employee working tax-related identity theft case:
	   a. A request for a copy of a fraudulent return(s) has been received.
	   b. IDTVA will be monitoring the account through resolution.
	
	2. Issue an interim letter to the requestor notifying them the tax-related identity theft issue has not been resolved. Once the issue is resolved their request will be honored. IDTVA CSRs name and extension must be included in correspondence. Use Required Scenario 11. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. Capture the "request completed" screen of the 5835C interim letter on the CII case.
	3. Maintain an open control in **"B"** status with Category Code IDT7 to monitor the account to resolution.
	
	   Reminder: Be sure to link any open and closed CII cases, and double-check to ensure all requested fraudulent returns are included.
	
	5. Once the tax-related identity theft case has been closed, continue with Step 3 - Print/Save fraudulent return(s) to a PDF
	6. Continue with printing and masking returns for the requested tax year after all controls are closed for that tax year.

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If	Then

3.
No open control is identified, but an unresolved account issue is identified, and it can be resolved in IDTVA
	And the unresolved tax-related issue cannot be resolved using IDT Tax-Related skills or Simple Adjustments
	
	1. Review the account for a TC 971 AC 522 and input when applicable. Refer to IRM 25.23.2.3, Identity Theft Claims - General Guidelines, and Exhibit 25.23.2-10, IMF Only TC 971 AC 522 Tax-Related Identity Theft, for requirements and input procedures. All cases assigned to an IDT inventory must be reviewed to determine if an Economic Impact Payment was issued. See IRM 25.23.4.20.2, Economic Impact Payment (EIP) - Additional Research for Identity Theft (IDT) Cases.
	
	2. Create a new case for any IDT impacted tax years identified. An IDRS and CII control base must be opened for all tax years indicated and update to the appropriate identity theft Category Code. Refer to IRM 25.23.2.3.2.1(5), Addressing All Taxpayer Issues and Exhibit 25.23.2-16, IDTVA IDRS Category Controls by Function.
	
	3. Enter CII Case Note: **"IDT created by IDTVA"**. In the same case note include the reason why the case cannot be resolved, advise that a request for a copy of a fraudulent return has been received and any additional information that may assist with the resolution must be included.
	
	4. Maintain an open control in **"B"** status with Category Code IDT7 to monitor the account resolution.
	
	    Reminder: Be sure to link any open and closed CII cases, and double-check to ensure all requested fraudulent returns are included.
	
	5. Reassign the new identity theft control to the *Domestic Identity Theft Centralized Distribution Site (CDS)*
	
	    Exception: International *Identity Theft CDS*
	
	    Reminder: Remember to also update the Doc Type and the Statute Clearance check box when reassigning a case to a CII user. . See IRM 21.5.1.5.2, Cases Currently Assigned in CII.
	
	6. Issue an interim letter to the requestor notifying them the tax-related identity theft issue has not been resolved. Once the issue is resolved their request will be honored. IDTVA CSRs name and extension must be included in the correspondence. Use Required Letter Scenario 11. See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. Capture the "request completed" screen of the 5835C interim letter on the CII case.
	
	8. Continue with printing and masking return for the requested tax year after all controls are closed that year.

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If	Then
4. No open/unresolved case is identified for a requested tax year	Continue with R Step 3 - Preparing Fraudulent Return Request Transcript for the Taxpayer; see IRM 25.23.3.2.6.3.3.

5.
If the fraudulent tax return is identified and there is an unresolved RICS/RIVO issue for the requested year:
See transactions that identify RIVO involvement below:
• TC 971 AC 124 - may have UNP 126 RC 0
• TC 971 AC 111 - (attempt to move return to MFT 32, but return may have posted due to error)
• TC 971 AC 129 - TC 150 posted, but not backed out
• TC 971 AC 123 MISC>FORCE TAC MISC>STEP UP AUTH MISC>TAC AUTH ONLY
• TC 971 AC 052/152 account **must** also show one of the two markers below
• TC 971 AC 134 - return under review for questionable income, withholding or credits TC 971 AC 199 (see IRM 25.25.5.-2for RIVO MISC fields
See IRM 25.23.3.2.6.3.1(7), Research (R) Step 1 - Identify Fraudulent Return(s), for a list of characteristics that identify RICS/RIVO involvement.
	1. Take the following actions:
	   a. Manually open a new IDRS control using CC ACTON to a generic control using IDRS #1485033333.
	   NOTE: For information on CC ACTON, see the CC ACTON job aid on SERP.
	   b. Use Activity code "RIC/RIVOFR"
	   c. Use Status Code "A"
	   d. Use Category Code "NCAT"
	   e. Use the received date of the IDT7 CII control
	2. Send the taxpayer a 5835C letter informing them their tax issue has not yet been resolved - use Required Letter Scenario 1, 7A, 7B, or 11; See IRM Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter.
	REMINDER: Capture the "request completed" screen of every 5835C letter on the CII case. See IRM 21.5.1.5.1, CII General Guidelines.
	3. Enter CII Case Note on the IDT7 Unresolved Issue - ″Fraudulent Return Request - controlled to RICS/RIVO. Requesting case be resolved within 60 days″.
	4. Keep the IDT7 base open. If after 60 days no action has been taken, please update the control above with new activity code ″2NDRIVO-FR″ and allow 30 days for a response.
	NOTE: If no response after 2nd follow-up request, email Form 4442 to ITVA HQ at *TS IPSO ITVA 4442. Use subject line - ″2NDRIVO-FR - No Response″
	Caution: If the case does not meet RIVO criteria, the case control will be closed and AMS notes will show the reason for rejection. For example, MFT 32 is present and is identified as the fraudulent return. This does not meet criteria for referral to RICS since the issue is resolved.

25.23.3.2.6.3.3
(11-06-2023)
**Research (R) Step 3 -
Preparing Fraudulent
Return Request
Transcript for the
Taxpayer**

(1)   The preferred method of providing a masked fraudulent return(s) is a Tax
Return Transcript from the Transcript Delivery System (TDS). See IRM
21.2.3.5.9.2, IMF Transcript Ordering. The masked TDS fraudulent tax return
transcript does not require manual masking. Only use MeF or TRDBV if a
fraudulent tax return transcript cannot be obtained from TDS

(2)   The IDTVA CSR will access TDS and locate the Document Locator Number
(DLN) identified during Research (R) Step 1 – Identify Fraudulent Return(s),
IRM 25.23.3.2.6.3.1. Use the DLN of the Fraudulent return to generate a copy
of the masked fraudulent tax return(s) transcript for delivery. Use the following
chart to assist with generating a masked fraudulent return(s) transcript using
TDS:

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If	Then
1. A fraudulent return is identified	1. Access the TDS Application on the Employee User Portal (EUP); see IRM 21.2.3.5.8.4.1, Tax Return Transcript for Identity Theft. 2. Select DLN Transcript Request from the TDS home page. 3. On the Product Delivery Options screen under Delivery Method select Postal Mail for the method of delivery **and** check the box for generating a cover letter. 4. Next, on the Taxpayer Information screen under Personally Identifiable Information select Mask for a masked transcript, then input the DLN of the fraudulent return (TC 150, TC 976, or MFT 32 TC 976 DLN). 5. Once remaining fields are completed then continue to Confirmation screen to review your request has been accepted then click done. 6. Issue 5835C letter using Required Letter Scenario 6A. See Exhibit 25.23.3-1. *Reminder:* The closing letter must include a list of fraudulent tax year(s) using TDS and a list of any fraudulent tax year(s) previously provided. *Note:* Ensure the letter is addressed to the requestor. Regardless of whether the requestor is the taxpayer or authorized third party, if there is a POA on file, input asterisks in the MFT and TXPD fields. This will bypass the generation of a POA copy of the letter, this is extremely important to prevent possible notification of the fraudulent return filed. See IRM 2.4.6-1 Exhibit, Command Code LETER, regarding the bypassing of the POA letter. *Note:* If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English. Capture the 5835C letter "request completed" screen on the CII case. See IRM 21.5.1.5.1, CII General Guidelines.

If	Then
	7. Input a CII case note identifying the Letter 5835C Scenario # used and that TDS was used to deliver the transcript via postal mail option. For example, "5835C Scenario 6A TDS postal mail". 8. Close the IDT7 control once you have confirmed all the tax year(s) requested have been addressed.

(3)   Use the following chart below if TDS is unavailable to issue a fraudulent return transcript:

If TDS is not available and	Then
• The return was electronically filed	1. Access the MeF Application on EUP. See IRM 21.2.2.4.4.9, Modernized eFile Return Request Display (RRD). 2. Print to Adobe PDF (this action will bring up a save window) using the Step/Action Chart in (4) below. 3. Then follow procedures in IRM 25.23.3.2.6.4, Manual Masking of MeF and TRDBV Fraudulent Return Request Transcript. ***Note:*** See *TDS - IMF New (Masked) Transcript Job Aid*.

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If TDS is not available and	Then
• The return was filed by paper	1. Use CC TRDBV on IDRS. For more information on CC TRDBV, see IRM 2.3.73.2.1, Command Code (cc) TRDBV General. *Reminder:* Input the correct access code(s) in the applicable field for each form/schedule filed and associated with that return. 2. Print return from CC TRDBV to Adobe PDF (this action will bring up a save window) using the Step/Action Chart in (4) below. *Note:* The first TRDPG response screen lists all the access codes that correspond to the forms and/or schedules filed and should not be provided. This screen also lists other codes such as STAT-HIST and SSN-VALDN, which are not necessary to provide. *Note:* See *TDS - IMF New (Masked) Transcript Job Aid*. *Note:* Advise the taxpayer that this is an alternative transcript and displays differently than the typical tax return. Entity information, such as name, address and dependents may either be modified or removed on the TRDBV print due to IRS privacy policy. 3. Then follow procedures in IRM 25.23.3.2.6.4, Manual Masking of MeF and TRDBV Fraudulent Return Request Transcript.

(4) Once the "save" window appears for MeF or TRDBV, use the following step chart to save the PDF to your SBU folder:

Step	Action
1	In the file name insert the CII case ID of the IDT7 case
2	Click the SBU folder in the list of "where to save"
3	Click save to ensure the PDF file is saved in the SBU folder *Note:* Is it highly recommended you research the SBU folder to ensure the PDF file was saved in the appropriate location BEFORE you close that file

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25.23.3.2.6.4
(10-01-2024)
Manual Masking of MeF and TRDBV Fraudulent Return Request Transcript

(1) The IDTVA CSR will mask certain return information when providing a transcript of the fraudulent tax return via MeF or CC TRDBV only if TDS is not available before delivering the copy of the fraudulent return(s) transcript. The IDTVA CSR will not determine what return information needs to be masked; instead, the CSR will be provided with a list of items that will be required redactions.

Note: If Adobe software is not available, then a manual sanitized redaction is required.

(2) All fraudulent return information and any related form or schedule must have the following information masked on the copy to the taxpayer or their representative. **NO EXCEPTIONS.**

(3) The masking of information will be uniform for all MeF and TRDBV copies of returns and will be done using the masking feature and tools available on Adobe Acrobat Pro X version.

(4) Use the chart below to determine what information from the fraudulent return(s) must be masked.

Note: The masking criteria for manually masking MeF and TRDBV transcripts may not always reflect the same criteria used for TDS transcripts. Some TDS transcripts may have a slightly different name line masking then the name line criteria for manually masked MeF and TRDBV transcripts. For manual masking follow the criteria in the chart below.

Return Information	Masking Criteria
1. All individual names on the return Names of primary, secondary and dependents (or children reported for other tax benefits) and any other individual name on the tax return, forms, or schedules	Mask entire name except the first four letters of the first name and the first four letters of the last name *Note:* If the first and/or last name is three letters, then mask the entire name except the first two letters of the first and/or last name. If the first and/or last name is two letters, then mask the entire name except the first letter of the first and/or last name. The following are examples of how the individual's name appears on the MeF or TRDBV transcript: • GRAY R PARTRIDGE • STEVE C WOOD • AUSTIN JAY • COOPER TO The examples below demonstrate how the manual masking criteria above was used to mask the individual's names on the MeF or TRDBV transcript: • GRA PART • STEV WOO • AUST JA • COOP T

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Return Information	Masking Criteria
2. All business names on the tax return, forms, or schedules including names of software companies used to file return	Mask entire business names except the first four letters of the first name and the first four letters of any subsequent name on the name line ***Note:*** If the name is four letters, then mask all except the first three letters of the business name. If the name is three letters, then mask all except the first two letters. If the name is two letters, mask one letter only, keep the first letter. The following are examples of how a business name appears on the MeF or TRDBV transcript: • MARTIN UNIVERSITY • CARE • PNC • PB INCORPORATED The examples below demonstrate how the manual masking criteria above was used to mask the business name on the MeF and TRDBV transcript: • MART UNIV • CAR • PN • P INCO
3. All addresses on the tax return, forms, or schedules	Mask the entire address except the first six numbers or letters of the street address line including spaces
4. All dates or years of births/deaths on the tax return, forms, or schedules	Mask entire year or date of births/deaths The following are examples of how a date or year appears on the MeF or TRDBV transcript: • 01-01-1900 • 1900 The examples below demonstrate how the manual masking criteria above was used to mask the date or year on the MeF and TRDBV transcript: • XX-XX-XXXX • XXXX

Return Information	Masking Criteria
5. All taxpayer identification numbers (SSN/ITIN) and employer identification numbers (EIN) on the tax return, forms, or schedules	Mask entire number except the last four digits The following are examples of how all taxpayer identification numbers appear on the MeF or TRDBV transcript: • XXX-XX-1234 • 01-2345678 The examples below demonstrate how the manual masking criteria above was used to mask the taxpayer identification numbers on the MeF and TRDBV transcript: • XXX-XX-1234 • XX-XXX5678
6. Personally identifiable numbers such as Designee's Personal Identification Number (DPIN), Preparer's Tax Identification Number (PTIN) on the tax return, forms, or schedules *Note:* Do not mask the DLN as the DLN is allowed to be disclosed to the authorized requestor.	Mask entire number except the last four digits of DPIN or PTIN The following are examples of how personally identifiable numbers appear on the MeF or TRDBV transcript: • P12345678 • 12345 The examples below demonstrate how the manual masking criteria above was used to mask the personally identifiable numbers on the MeF and TRDBV transcript: • XXXXX5678 • 2345
7. IP address or Software ID of the software companies on the tax return, forms, or schedules	Mask entire IP Address or Software ID except the last four digits of IP address or Software ID
8. All telephone numbers on the tax return, forms, or schedules	Mask entire number except for last four digits The following is an example of how the manual masking criteria above was used to mask a telephone number on the MeF or TRDBV transcript: • XXX-XXX-7890
9. Bank routing and account number(s) on the tax return, forms, or schedules	Mask entire number except for last four digits The following is an example of how the manual masking criteria above was used to mask a bank routing or account number on the MeF or TRDBV transcript: • XXXXXXXXX1010
10. All signatures on the tax return, forms, or schedules	Mask entire signature

Note: Be sure to apply the masking criteria to all information, forms, or schedules accompanying the tax return.

(5)   Use the Step chart below to mask:

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Step	Action
1	Open a previously saved PDF file from the SBU folder.
2	Click on the "Tools" menu.
3	Under "Protect and Standardize" click "Redact".
4	Using the mouse pointer, click and then drag over the information to be masked.
5	Continue to mask all required information.
6	Select **Apply** under the protection menu when all masking are complete.
7	Save file in SBU folder - include CII case ID in the file name.
8	Attach the adobe file of the masked fraudulent return(s) to the appropriate IDT7 CII case. Then continue to IRM 25.23.3.2.6.5, Delivery of MeF or TRDBV Fraudulent Tax Return Transcript.

25.23.3.2.6.5
(11-06-2023)
Delivery of MeF or TRDBV Fraudulent Return Request Transcript

(1)   Once the MeF or CC TRDBV fraudulent return(s) transcripts have been masked, the IDTVA CSR will mail them to the requestor's address of record.

Caution: Before mailing documents to the requestor who provides a different address on Form 4506-F Step 2(6), insure you have authenticated the requestor and determined if eligible to receive masked copies of fraudulent tax return(s) transcripts. See IRM 25.23.3.2.6.2, Preliminary Review - Overview.

(2)   Use the step chart below to deliver the MeF and CC TRDBV copies of fraudulent tax return(s) transcripts:

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Step	Action
1	Issue a 5835C letter to the requestor when providing the masked fraudulent tax return(s) transcript. *Note:* Ensure the letter is addressed to the requestor. Regardless of whether the requestor is the taxpayer or authorized third party, if there is a POA on file, input asterisks in the MFT and TXPD fields. This will bypass the generation of a POA copy of the letter, this is extremely important to prevent possible notification of the fraudulent return filed. See Exhibit 2.4.6-1, Command Code LETER, regarding the bypassing of the POA letter. *Reminder:* The closing letter must include: • A list of the fraudulent tax year(s) attached to this letter. • A list of fraudulent tax year(s) previously provided (when applicable). *Note:* Use Required Letter Scenario 7B or 8B; See Exhibit 25.23.3-1, Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter. *Note:* If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.
2	Prior to transmitting the Letter 5835C, use the "capture" feature in CII to capture the 5835C letter on CII since the MeF or TRDBV masked transcript(s) will be included as an enclosure See IRM 21.5.1.5.1(8), CII General Guidelines.
3	Input a CII case note identifying the Letter 5835C Scenario # used, the method used to provide the transcript(s). For example, "5835C Scenario 7B MeF transcript" if using required Letter Scenario 7B and sending a manually masked MeF transcript. If you must use selective (open) paragraph "a" or **h**, enter the reason why selected paragraph **a** or **h** were used for the 5835C when inputting CII case as a case note.
4	Ensure you have attached the PDF file(s) of all the masked fraudulent tax return(s) transcript to the IDT7 CII case.
5	Close the IDT7 control.

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25.23.3.2.7
(06-14-2024)
Application for an
Identity Protection
Personal Identification
Number (IP PIN)
Overview - Form 15227

(1) The IRS is accepting requests for Identity Protection Personal Identification Numbers (IP PIN) on Form 15227 for taxpayers who meet certain criteria. Taxpayers meeting requirements can use the IP PIN paper application process to submit their paper request on Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN).

Note: Form 15227 cannot be filed for more than one taxpayer's TIN. Each taxpayer must file their own Form 15227 to request their own IP PIN.

(2) These cases will be processed using Category Code IDTX or IDTX-SP and Program Code 710-35721 with a Priority Code 2. The open case control for an IDTX should be established on CC ENMOD.

(3) All actions taken are required to be notated on CII Case notes. CII actions systemically post a note on AMS. See IRM 25.23.2.3.4, Required Case and History Notes. This includes all contact via letter or telephone.

(4) When issuing an acknowledgement, status update, or closing letter on an IDTX case, follow the established guidelines in IRM 21.5.1.5.1, CII General Guidelines, for capturing the "request completed" screen of every 4403C letter on the CII case. If including an enclosure/attachment with the letter, capture the letter on the CII case prior to transmitting it.

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 15227. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

Caution: When issuing the Letter 4403C to reject an IP PIN application request filed for a minor dependent, overlay the first 5 digits of the TIN of the dependent with zeroes as the controlling device on the Letter 4403C and overlay the default salutation of Dear Taxpayer with Dear Sir or Madam.

25.23.3.2.7.1
(06-14-2024)
Research Overview –
Form 15227

(1) A written request for an IP PIN requires a Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN), for an individual's TIN. A request includes the Form 15227 having the following boxes completed:

Exception: If any of the boxes are blank or missing information, use the IAT tools such as aMend or Name Search to try an obtain the missing information. The employee may also use IDRS command codes and AMS to obtain taxpayer information. If unable to find taxpayer information using IAT, IDRS, or AMS, employees may use Accurint to find the applicant's TIN. If telephone authentication is required and you located enough information using the available tools to contact the taxpayer, you can obtain any additional information needed during your authentication process. If the telephone number is missing or incomplete, use Accurint (Phone Plus) to try to locate a current phone number.

  a. Name
  b. Current mailing address including Apartment or Suite number, City, State, and Zip code
  c. Taxpayer identification number (SSN or ITIN)
  d. Telephone number

Do not use archived tax-related identity theft cases on CII to make a request for an IP PIN complete. If the request is complete, IDTVA employees will continue with processing the request.

(2)   Verify the address provided on Form 15227 matches the address of record on MasterFile. If the address doesn't match MasterFile, and you are contacting the taxpayer to authenticate, attempt to use oral statement (see IRM 21.1.3.20, Oral Statement Authority) to verify the taxpayers change of address. If you can verify the change of address using oral statement, update the address and leave a CII case note. See IRM 25.23.2.3.7, When to Update the Victim's Address.

Note: If you receive a Form 15227 for an incarcerated taxpayer, use CC FTBOL with definer P as well as IRM Exhibit 25.25.3-1, Internet Research Sources, to research and verify prisoner data. Confirm the name, address, and telephone number of the facility listed on the Form 15227.

(3)   If the Form 15227 has an international address and/or telephone number, reassign to the IDTVA International holding number. Update the case data in CII to IMF INTL for the Work Type and the Doc Type to ID Theft IDTX. Document CII case note to substantiate the reassignment and reassign the case to the IDT International IDTX IDRS holding number located on the *Accounts Management Site Specialization Temporary Holding Numbers Listing* located on SERP.

Note: International taxpayers are those with an address that is not in the 50 states, District of Columbia, the 5 territories of the U.S., or an APO/DPO/FPO address. APO, DPO, and FPO addresses are considered domestic addresses. The five territories of the U.S. are the Commonwealth of Puerto Rico (PR), U.S. Virgin Islands (USVI), Guam (GU), American Samoa (AS) and the Commonwealth of the Northern Mariana Islands (CNMI) and their addresses will be considered IDTX (Domestic IMF) or IDTX-SP (Spanish IMF).

(4)   If you determine the IDTX case is currently controlled to a specific tax year on CC TXMOD, update the MFT and Tax Period on CII to all zeros (0) using the Update Data button under the Case Data section and save. This will update the control to CC ENMOD and closes the IDTX or IDTX-SP control on CC TXMOD.

(5)   If during your research you determine only a dummy module exists, do not establish an entity on Masterfile until you have completed all required authentication on the requestor or the parent/legal guardian of a minor dependent. If the requestor or parent/legal guardian of a minor dependent fails authentication or you are rejecting the Form 15227 claim, do not establish an entity on Masterfile.

(6)   If you identify the Form 15227 application is written in Spanish, or box (f) is checked Spanish as the taxpayer's language preference, or the application is completed on the Form 15227 SP, then the case must be assigned in CII as an IDTX-SP. If the case is not assigned as an IDTX-SP or it is not assigned to an IDTVA employee that is skilled in Spanish correspondence, update the category code in CII and reassigned to IDRS 1183001929. CII must be documented with a Case Note to substantiate the reassignment.

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(7)   IDTVA employees must be available and answer incoming calls to their assigned extension when they are not providing assistance on a toll-free line. IDTVA employees working (IDT/RPM) inventory will sign on to their IDTVA (IDT/RPM) extension using idle code "INVEN1" when they are working cases.

Note: Employees that are in a 0962 series position are required to use idle codes at all times. Other employees (0592 series) are not covered by the Customer Service Agreement Part II involving the operation of the Aspect telephones. Employees should sign off the system when they are not at their desk working. Idle code "INVEN1" (or "INVEN2" when working overtime) should be used when a 592 employee is working at their desk.

25.23.3.2.7.1.1
(06-14-2024)
Research – Confirming Eligibility to File Form 15227

(1)   IDTVA employees will verify the below criteria is met for an IP PIN request. The taxpayers must meet the following requirements to be eligible to file Form 15227:

    a.   A valid Social Security or Individual Taxpayer Identification Number,
    b.   an adjusted gross income of equal to or less than $ 79,000 for an applicant with any filing status other than married filing joint **or** $ 158,000 for an applicant with a filing status of married filing joint on the last processed tax year return on file for the applicant. If the last processed return is beyond a three year look back period, then verify on CC IRPTR if the taxpayer has a filing requirement, and

        Note: If a taxpayer had no filing requirement or the AGI on a taxpayer's account reflects $.00 then consider this applicant as meeting the AGI criteria.

                                                                                                                             #
                                                                                                                                 #
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    c.   access to a telephone

(2)   If you identify any of the following on the taxpayer's account during your research, reject the claim. Issue Letter 4403C using the appropriate Required Letter Scenario referenced in IRM Exhibit 25.23.3-2. Input the required narratives and the Required Letter Scenario number used for the Letter 4403C on the CII case notes and close your IDTX control base.

Note: If the address on the Form 15227 does not match to the address of record on Master File (MF), issue the Letter 4403C to the mailing address as noted on the Form 15227.

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 15227. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

- Adjusted gross income is above the limit of $ 158,000 (filing status married filing joint) or $ 79,000 (all other filing status) on the last processed tax return on file for applicant or the last processed return is beyond a three year look back period and research determined the taxpayer had a filing requirement.
- Already receiving an IP PIN
- Not enough data present on the account to perform High Risk Authorization (HRA), see IRM 21.1.3.2.4, Additional Taxpayer Authentication
- Insufficient data points (less than 3) available on Accurint to conduct additional IP PIN authentication, see IRM 25.23.3.2.7.2.1, Authentication - Accessing Accurint Database for IP PIN Additional Authentication Data Points
- Missing telephone number only after complete research to locate has been unsuccessful
- Pending or Posted TC 971 AC 501 regardless of the MISC code
- Pending or Posted TC 971 AC 524 and/or Date of Death (DOD) present on CC INOLE
- Pending or Posted TC 971 AC 528 MISC Code: WI IPSU TPRQ
- Pending or Posted TC 971 AC 545
- Form 15227 filed by 3rd party (application must come from individual requesting IP PIN)

> **Exception:** Some applications for an IP PIN will be completed by a parent or legal guardian requesting an IP PIN for their dependent. See IRM 25.23.3.2.7.1.2. Research - Form 15227 Applicants Involving Dependent Requests, for additional information before rejecting any dependent requests.

- Pending or Posted TC 971 AC 506 (Posted after 1/1/2019)

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> **Reminder:** It is mandated that the IAT Letters tool in the IAT Task Manager is used to input the Letter 4403C. Review letter for misspelled words, errors in capitalization and punctuation, IRS jargon and fill-in errors prior to sending. Do not update the address or telephone number on master file to match the address on the Form 15227 when rejecting.

25.23.3.2.7.1.2
(06-14-2024)
Research - Form 15227 Applications Involving Dependent Requests

(1) Some applications for an IP PIN will be completed by a parent or legal guardian requesting an IP PIN for their dependent. Dependents are treated as individuals and in most instances will be eligible for an IP PIN. The adjusted gross income requirement does not apply to an application filed for a dependent.

> **Note:** If during your research you identify a parent/legal guardian filed multiple Form 15227, each for a different dependent, reassign the cases in CII to your profile number and link all cases.

> **Note:** If you determine there are multiple Form 15227 located under the parent or legal guardian's TIN on CII for different dependents, utilize the create case option on the CII Main screen to create a new case based for the depen-

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dent's TIN whom the Form 15227 was filed and link the newly opened CII case to the parent/legal guardian's case.

(2)   Use the If/Then Chart to assist you with determining how to process the Form 15227 application involving dependent requests. You must use IDRS CC DDBKD to verify parent/legal guardian information. Last name changes due to marriage are common. Review CC INOLES if the mother or father's last name on CC DDBKD does not match the name listed on the Form 15227. Refer to IRM 2.3.80.4, Command Code DDBKD Display Screen when Command Code Definer is 'space', for guidance on researching and interpreting DDBKD information.

Note: A dependent is either a qualifying child or a qualifying relative. Refer to Publication 17, Your Federal Income Tax (For Individuals), Part One, Chapter Three, Dependents, for eligibility criteria. For the chart below a minor is defined as an individual under the age of 18.

Note: This list below is not all inclusive; there may be some scenarios not covered.

If	Then
1. Research determines the taxpayer is the parent of the minor dependent and CC DDBKD shows no custody parent information available	Continue processing Form 15227. Follow guidance in IRM 25.23.3.2.7.2, Authentication Overview - Form 15227 for procedures on authenticating the parent of the minor dependent.
2. Research determines the taxpayer is not listed as a parent or not listed as custody parent or legal guardian with custody of the minor dependent, and requestor does not provide a legal statement of guardianship, or indicate they had custody. *Example:* Family members such as grandparent, aunt, or uncle.	Reject the Form 15227 application - Follow guidance in IRM 25.23.3.2.7.1.1 (2), Research – Confirming Eligibility to File Form 15227 for rejecting a claim received from a 3rd party other than a parent or listed custody parent (legal guardian) on CC DDBKD.
3. Research determines the taxpayer is the parent or legal guardian of the minor dependent and CC DDBKD confirms Custody Parent information for current year matches that TIN of that Parent or legal guardian	Continue processing Form 15227. Follow guidance in IRM 25.23.3.2.7.2, Authentication Overview - Form 15227 for procedures on authenticating the parent or legal guardian who filed the Form 15227 on behalf of the minor dependent.

If	Then
4. The taxpayer is filing the Form 15227 as the parent or legal guardian and provides statement claiming legal guardianship or custody but you cannot determine or confirm based on research of CC DDBKD. ***Example:*** Dependent currently in the care of a Foster Parent or recently Adopted.	1. Attempt to contact the individual filing as the parent or legal guardian following the guidance in IRM 25.23.3.2.7.2, Authentication Overview - Form 15227 for authenticating parent or legal guardian. If the taxpayer answers, once authentication is complete, inquire if they can provide proof of the relationship (i.e., court order, adoption certificate, or other legal documentation) and it states they can act on behalf of the dependent (custodial parent). Refer to IRM 25.23.4.8.3.1 (3) for a list of acceptable documentation. If they are able to provide a copy of legal documentation, request the documentation be faxed to you within 5 business days. Once received continue processing the application using procedures in IRM 25.23.3.2.7.2, Authentication Overview - Form 15227. If you authenticate the parent/legal guardian and they are unable to provide, do not have the documentation that they can act on behalf of the dependent, or you do not receive the requested information after the 5 business days, Reject the Form 15227 application - Follow guidance in IRM 25.23.3.2.7.1.1 (2), Research – Confirming Eligibility to File Form 15227 for rejecting a claim received from a 3rd party. 2. If you are unable to reach the parent/legal guardian after two attempts, then follow procedures in IRM 25.23.3.2.7.2.3, Authentication - Contacting the Applicant/Requestor.
5. Form 15227 was completed using minor Dependent's name as applicant and requestor without a parent or legal guardian name shown on the application.	1. Research TIN of dependent to determine parental or guardian information on CC DDBKD. Use the information available on IDRS command codes, AMS, and Accurint to determine which parent/guardian filed IP PIN application for dependent. Such as address and/or telephone number on Form 15227 matches information of parent/guardian listed on CC DDBKD. 2. If you located enough information using the available tools to determine the identity of the parent parent/guardian who submitted the request, then continue processing Form 15227 following guidance in Box 1 above. 3. If you are unable to located enough information using the available tools to determine the identity of the parent/guardian who submitted the request, then continue processing Form 15227 following guidance in Box 2 above to reject the Form 15227 application.

If	Then
6. Requester is filing the Form 15227 for an applicant, either qualifying child over age 18 or adult relative **Example:** Niece, nephew, father, or mother of the taxpayer **Note:** An applicants age will be determined as of the date the case is assigned to the employee.	Continue processing Form 15227 - Follow guidance in IRM 25.23.3.2.7.2, Authentication Overview - Form 15227 for contacting the applicant and authenticating them (adult dependent or qualifying child) at the number provided on the Form 15227 or the telephone number identified through your research. If unsuccessful at reaching the individual who the IP PIN request was submitted, after two attempts, follow procedures in IRM 25.23.3.2.7.1.1 (2), Research – Confirming Eligibility to File Form 15227 for rejecting a Form 15227 filed by a third party. **Note:** When attempting to contact the applicant by phone the requester who file on behalf of the applicant answers and claim they have legal authority to act on behalf of the adult dependent, inquire if they are able to provide proof they can act on behalf of the applicant. If they are able to provide a copy of legal documentation, request the documentation be faxed to you within 5 business days. Once received continue processing the application using procedures in IRM 25.23.3.2.7.2.3, Authentication - Contacting the Applicant/Requestor for authenticating a parent/legal guardian. If they are unable to provide, or do not have the documentation that they can act on behalf of the dependent, or you do not receive the requested information after the 5 business days, Reject the Form 15227 application - Follow guidance in IRM 25.23.3.2.7.1.1 (2), Research – Confirming Eligibility to File Form 15227 for rejecting a claim received from a 3rd party.

25.23.3.2.7.1.3
(10-01-2024)
Research - Identifying Open and Unresolved Account Issues

(1)   If an unresolved tax-related identity theft issue is identified during your research, refer to the chart below.

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If	And	Then
1. The tax-related issue has an open identity theft control, see Exhibit 25.23.4-9, IDTVA-A Identity Theft (IDT) Work Types Listing.	You **are** skilled in Accounts Management and/or IDTVA Specialty Functions **or** you determine Simple Adjustment criteria, IRM 25.23.3.2.1, Simple Adjustments can be used to resolve the tax-related case	1. Follow guidance in IRM 25.23.4.3.2, Case Transfer within IDTVA, to Communicate with the assigned employee or their manager to request reassignment of the CII case. Provide the two CII cases numbers and category types. 2. Link the IDTX to the open control on CII. 3. Take all required actions to resolve the tax-related case. 4. Document all research completed on a CII Case Note. 5. Based on final determination of the IDT tax related CII case, if there is a pending or posted TC 971 AC 501 or 506 present, follow steps in IRM 25.23.3.2.7.1.1(2), Research - Confirming Eligibility to File Form 15227 to reject the case. If not, continue processing Form 15227 following procedures in IRM 25.23.3.2.7.2, Authentication Overview - Form 15227.
2. The tax-related issue has an open identity theft control, see Exhibit 25.23.4-9, IDTVA-A Identity Theft (IDT) Work Types.	You **are not** skilled in Accounts Management and/or IDTVA Specialty Functions **and** you determine Simple Adjustment criteria, IRM 25.23.3.2.1, Simple Adjustments cannot be used to resolve the tax-related case	1. Link the IDTX to the open control on CII. 2. Leave a detailed CII case note on the link case communicating with the assigned employee of the open tax-related case what actions were taken on your IDTX case, including research performed. 3. Continue processing Form 15227 following procedures IRM 25.23.3.2.7.2, Authentication Overview - Form 15227.

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If	And	Then
3. If the tax-related issue does not have an open control	You **are** skilled in Accounts Management and/or IDTVA Specialty Functions	1. Utilize the create case option in CII to create a new case. Use the appropriate IDT Category Control (ex: IDT1, IDI1, IDT3, etc.). Refer to IRM 25.23.2-16, IDTVA IDRS Category Controls by Function. 2. Assign the case to your IDRS profile number and input the Identity Theft Document Type (Doc Type) with the appropriate program code, function, and priority code. Refer to IRM 25.23.4.3.5, Priority Codes for IDTVA CII Cases, to determine the correct priority code. 3. Check the case for potential statute issues. If no statute issue exits, then check the "statute searched" box on CII case. See IRM 21.5.1.5.2(11), Cases Currently Assigned in CII. 4. Research CC ENMOD to determine if the account contains a TC 971 AC 522 with the MISC Code UNWORK or IRSID for the affected tax year. If you determine there is no TC 971 AC 522 present, input on ENMOD using cc REQ77. Use the tax year of the identity theft incident in the Secondary Date field. See IRM 25.23.2.4.5, IRS Initiated Suspicion of Identity Theft - TC 971 AC 522 IRSID. 5. Take all required actions to resolve the tax-related case. 6. Based on final determination of the IDT tax-related CII case, if there is a pending or posted TC 971 AC 501 or 506 present, follow steps in IRM 25.23.3.2.7.1.1(2), Research - Confirming Eligibility to File Form 15227, to reject the case. If not, continue processing Form 15227 following procedures in IRM 25.23.3.2.7.2, Authentication Overview – Form 15227.

If	And	Then
4. If the tax-related issue does not have an open control *Note:* If you determine simple adjustment criteria is met, take all required actions on account. Do not create a case. Continue processing F15227.	You **are not** skilled in Accounts Management and/or IDTVA Specialty Functions	1. Utilize the create case option in CII to create a new case. Use the appropriate IDT Category Control (ex: IDT1, IDI1, IDT3, etc.). Refer to IRM 25.23.2-16, IDTVA IDRS Category Controls by Function. Refer to IRM 25.23.4.3.5, Priority Codes for IDTVA CII Cases, to determine the correct priority code. 2. Check the case for potential statute issues. If no statute issue exists, then check the "statute searched" box on CII case. See IRM 21.5.1.5.2(11), Cases Currently Assigned in CII. 3. Research CC ENMOD to determine if the account contains a TC 971 AC 522 with the MISC Code UNWORK or IRSID for the affected tax year. If you determine there is no TC 971 AC 522 present, input on ENMOD using cc REQ77. Use the tax year of the identity theft incident in the Secondary Date field. See IRM 25.23.2.4.5, IRS Initiated Suspicion of Identity Theft - TC 971 AC 522 IRSID. 4. Reassign the new identity theft case control to the Identity Theft Centralized Distribution Numbers (CDS) located on the *AM Site Specialization Temporary Holding Numbers* listing. *Reminder:* Before reassigning the case determine if it is Domestic, Spanish, or an International Identity Theft case to ensure correct holding number is selected. 5. Leave a detailed CII case note on the link case communicating with the newly created IDT case what actions were taken on your IDTX case, including research performed. 6. Continue processing Form 15227 following procedure follow steps in IRM 25.23.3.2.7.2, Authentication Overview – Form 15227.

(2)   If an open or unresolved Taxpayer Protection Program (TPP) issue is identified and you are skilled in Accounts Management and/or IDTVA Specialty

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Functions, you must take all required actions to resolve the case. Refer to IRM 25.23.4.10.8, Identity Theft (IDT) Cases/Transcripts with RIVO and/or TPP Involvement - Resolution Tables, for additional guidance. If you are not skilled, determine if simple adjustment criteria can be used to resolve the case, Refer to IRM 25.23.3.2.1, Simple Adjustments. If you are unable to resolve the TPP issue, follow the chart below.

Reminder: TPP transaction codes do not indicate confirmed identity theft or a fraudulent return; they indicate that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund. See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for a list of specific transaction codes.

Reminder: CII Case Notes are required explaining an IP PIN was requested on Form 15227 and to ensure an IP PIN is provided to the taxpayer when their case is resolved.

(3)   Make two telephone attempts to call the taxpayer using the telephone number provided on the Form 15227 within your Tour of Duty (TOD). Make all outbound calls between the hours of 8 a.m. and 9 p.m. (taxpayer's time zone). If the taxpayer provides a specific callback time frame on the Form 15227 then adhere to their request when your TOD permits. If the taxpayer answers, follow the procedures in IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers, then refer to the TPP Resolution Chart below.

Note: If the taxpayer you would like to speak with is unavailable, follow the guidance in IRM 25.23.3.2.7.2.3. Authentication - Contacting the Applicant/ Requestor.

If the taxpayer answers and	Then
1. The taxpayer's account contains a pending or posted TC 971 AC 506 with MISC field code of WI-AM- XXXXX or WI-PRP-OTHER1	1. Advise the caller their account has been marked with an ID Theft indicator so we cannot process their paper application and they will receive an official letter within 21 days. Follow steps in IRM 25.23.3.2.7.1.1(2), Research – Confirming Eligibility to File Form 15227 for rejecting the claim.

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If the taxpayer answers and	Then
2. The TPP issue remains unresolved after the taxpayer has been provided the necessary information in IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.	1. Advise the applicant we cannot process their IP PIN application until they have completed the steps you provided. Advise the taxpayer we will keep their claim open for an additional 60 days while they take the necessary steps. 2. Advise the taxpayer to contact you once ID verification has been completed. Provide the IDTVA Theft toll-free telephone number 855-343-0057, your name and six-digit extension, and your hours of operation. 3. Suspend the IDTX case for 60 days and monitor the TPP issue for resolution. 4. If after the 60-day suspense period the TPP issue is still unresolved, reject the claim. Issue the Letter 4403C using the appropriate Required Letter Scenario, refer to IRM Exhibit 25.23.3-2. Capture the request completed screen on CII. *Note:* If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 15227. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English. 5. Input required narratives and enter the Required Letter Scenario number used for the 4403C on the CII case notes and close your IDTX base.

25.23.3.2.7.2
(12-19-2022)
Authentication Overview - Form 15227

(1) Once you have determined the applicant is eligible to file for an IP PIN using the Form 15227 determine if telephone verification can be bypassed to enter the applicant into the IP PIN population.

(2) When telephone verification cannot be bypassed, contact the applicant/requestor within 30 days from the date of assignment to verify they filed the Form 15227 and confirm the individual is the owner of the TIN or the parent/legal guardian of the applicant.

(3) Telephone verification requires three levels of authentication to confirm the identity of the applicant:

- Required Taxpayer Authentication
- Additional Taxpayer Authentication
- IP PIN Additional Authentication

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(4) All Accounts Management Customer Service Representatives are required to use the IAT Disclosure Tool to perform required and additional taxpayer authentication when processing an IP PIN paper application. The third level of authentication will require access to LexisNexis Accurint Database. See IRM 25.23.3.2.7.2.1, Authentication – Accessing Accurint Database for IP PIN Additional Authentication Data Points.

25.23.3.2.7.2.1
(05-26-2023)
Authentication -
Accessing Accurint
Database for IP PIN
Additional
Authentication Data
Points

(1) Accurint is a database web-based program housing personal data for individuals.

(2) To gain access to Accurint, initiate a request for access on BEARS "add user" request to the following application: PROD USER ACCURINT WAGE INVESTMENT – WI (ACCURINT). Once access is approved, you will be assigned an Accurint user name and password.

(3) You can access Accurint directly through *https://secure.accurint.com/app/bps/main* or through the link for the Accurint web site at *https://www.accurint.com/*.

Note: Refer to the Support section on the Accurint home page and click on the General Support link *https://lnrs.my.site.com/CustomerSupportHub/s/contactsupport/accurint-support* for self-help assistance with Accurint including password lock outs.

(4) Accurint will be used to complete required additional authentication on taxpayers that have applied for an IP PIN using the Form 15227.

(5) Only specific data will be used for the additional authentication.

(6) When logging into Accurint, you will need to go through some preliminary checks to ensure you are authorized to obtain access. After selecting "Advanced Person" option, click on the following statements that appear on the Terms of Use FOR Data permission page:

   a.   Box 1 DPPA use, *Select:* "Court, Law Enforcement, or Government Agencies" and "None", for permission to information governed by the Driver's Privacy Protection Act of 1994.
   b.   Box 2 GLB use, *Select:* "Fraud Prevention or Detection", for permission to information governed by the Gramm-Leach Bliley Act.
   c.   Box 3 DMF use, *Select:* "Legitimate Business Purpose pursuant to a Law, Government Rule, Regulation, or Fiduciary Duty", for permission to information on the Death Master File.
   d.   Box 4, by clicking "*here*", you can review disclaimers for other legal provisions.
   e.   Box 5 click the "*Confirm*" box below to proceed.

   You are now in Accurint and ready to begin your research.

(7) Enter the SSN you will be researching and click "search".

Note: If the taxpayer has an ITIN or the SSN search returns no results, search using the taxpayer's Name and Address.

(8) A Comprehensive report will be needed to obtain the specific data points that will be used for the additional authentication.

(9) Click "Comprehensive" report.

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(12)   Select the Report Type as "Interactive Web Page". There is no need to save this report. Once the required checkboxes have been checked. Click "Run Report".

(13) For telephone bypass authentication procedures and data point criteria, follow guidance in IRM 25.23.3.2.7.2.2, Authentication - Without Contacting the Applicant/Requestor.

(14) For telephone authentication use the completed report to randomly ask the taxpayer 3 of the 7 data point questions.

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25.23.3.2.7.2.2
(10-01-2024)
Authentication – Without Contacting the Applicant/Requestor

(1) Certain applicants will bypass telephone verification when specific account research criteria are met. Additional research using IDRS, AMS, and Accurint Database is required when the applicant meets IP PIN eligibility criteria, and the Form 15227 is processible.

Note: An unprocessed tax return with a different address than Master File is not considered a pending address change and would not meet telephone bypass criteria.

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(5)   When the requestor meets the criteria to bypass telephone verification, consider authentication passed. No telephone authentication is necessary. Follow procedures in IRM 25.23.3.2.7.3, Closing Actions, to enter the applicant into the IP PIN population.

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25.23.3.2.7.2.3
(10-01-2024)
Authentication -
Contacting the
Applicant/Requestor

(1) If your research determines the Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN), is complete and did not meet the criteria to bypass telephone verification, you must use available telephone information to call the requestor and perform authentication within 30 days from the date of assignment. Refer to guidelines in IRM 21.1.1.4 , Communication Skills, when making outgoing phone calls or when leaving a voice message.

Note: If you receive a Form 15227 from an incarcerated taxpayer, attempt to contact them at the telephone number provided. If you reach the requestor's case worker/counselor and are unable to speak with the requestor at that time, attempt to establish a callback time with the case worker or counselor to speak with the requestor. If you reach an answering machine for the case worker or counselor proceed to (4) below.

(2) Make two telephone attempts to call the requestor within your Tour of Duty (TOD). Conduct all outbound calls between the hours of 8 a.m. and 9 p.m. (taxpayer's time zone). If the requestor provides a specific callback time frame on the Form 15227, then adhere to their request when your TOD permits.

(3) When making telephone attempts and the available phone number is out of service or does not ring, then reject the claim. Send the Letter 4403C to the mailing address as noted on the Form 15227 using Required Letter Scenario 5 in IRM Exhibit 25.23.3-2, Form 15227 Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter.

(4) Each telephone attempt must be documented in CII with the following:

- The date and time of the attempt,
- as well as the phone number you called and,
- Who was reached or if a voice message was left

Note: If your first attempt to contact the taxpayer is successful, document on CII verbal acknowledgment F15227 provided

(5) When the person you are attempting to speak with is not available and you reasonably believe the answering machine or voicemail is for the correct person, you may leave a message with the following information:

a. Your name,
b. Your Employee ID and that you are calling from the Internal Revenue Service,
c. A Call-Back telephone number with your six-digit extension,
d. The name of the person who should return your call (If contacting an incarcerated taxpayer also provide their prisoner identification number if provided on form.),
e. The purpose of your call: Form 15227 was filed requesting an IP PIN,
f. Your Tour of Duty (TOD), and
g. A call back date (allow 5 business days from the date of your call) to return your call.

Exception: Employees who do not have a six-digit extension will use the extension of their work leader when leaving a voice message..

EXAMPLE: Hello, my name is (your name) calling from the Internal Revenue Service, ID number (your 10-digit ID number). I am trying to reach (requestor's name) in reference to a Form 15227 filed requesting an Identity Protection

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PIN. Please return my call by (calendar date 5 business days from date of call) at 855-343-0057, extension (your extension), between the hours of (Start of TOD) and (End of TOD) to discuss your IP PIN application. If I do not hear back from you by (calendar date 5 business days from date of call) I will unfortunately need to close your case. Thank you and have a nice day.

(6)   If there is no response to a voice message within 5 business days after the date of the call, then make a final attempt to reach the requestor. If the attempt is unsuccessful, a second voice message is not required. Document CII with the telephone attempt and include the second attempt was unsuccessful. Follow guidance in IRM 25.23.3.2.7.4, Taxpayer Late or No Reply to 4403C Letter, for additional required closing actions.

(7)   When the person you are attempting to speak with is unavailable and there is no option for a voice message or you are unable to determine if the answering machine or voicemail is for the correct person, issue the Letter 4403C using Required Letter Scenario 7 in the Exhibit for IRM 25.23.3-2, Form 15227 Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter. If the address on the Form 15227 does not match the address of record on MF, issue the Letter 4403C to mailing address as noted on the Form 15227.

Note: If the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 15227. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

(8)   IDTVA employees must be available and answer incoming calls to their assigned extension when they are not signed on a toll-free line. IDTVA employees working (IDT/RPM) inventory will sign on to their IDTVA (IDT/RPM) extension using idle code "INVEN1" when they are working cases.

Exception: Employees taking complex case actions at the time the call is received may allow the call to go to voice mail. Complex case actions may include inputting an adjustment, sending a letter with an open paragraph, issuing a manual refund, etc. Complex case actions do not include research.

Note: Employees that are in a 0962 series position are required to use idle codes at all times. Other employees (0592 series) are not covered by the Customer Service Agreement Part II involving the operation of the Aspect telephones. Employees should sign off the system when they are not at their desk working. Idle code "INVEN1" (or "INVEN2" when working overtime) should be used when a 592 employee is working at their desk.

25.23.3.2.7.2.4
(10-01-2024)
**Authentication –
Verifying Identity of
Applicant/Requestor
using IAT Disclosure
Tool and Accurint
Database**

(1)   If your attempt to contact the IP PIN requester on the phone is successful:

•   Identify yourself by providing your name and your employee identification number.
•   Explain why you are calling.
•   Confirm they submitted the Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN), for themselves or as the parent or legal guardian of a minor dependent and ask if they submitted

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any additional request using the Form 15227. See IRM 11.3.2, Disclosure to Persons with a Material Interest.

Exception: Refer to Pub 17, Your Federal Income Tax (For Individuals). Part One. Chapter Three. Dependents, for a situation where a taxpayer may be eligible to authenticate on behalf of their dependent qualifying child or relative regardless of age.

Note: If the taxpayer states they filed applications for other dependents, ask for the TIN of the other dependent(s). Research CII under the parents/legal guardians and the dependents TINs to locate the other applications. Reassign the cases in CII to your profile number and link all cases. Continue with the authentication process below for each dependent's application.

- If taxpayer states, they didn't file Form 15227 or would like to rescind their Form 15227 (IP PIN) request continue to (2) authenticating the taxpayer using the IAT Disclosure Tool to conduct required and additional authentication. After conducting authentication continue to IRM 25.23.3.2.7.3, Closing Actions.
- Explain to the taxpayer authentication is required to continue processing the IP PIN applicant and you will be authenticating them to ensure they are the correct person to whom the information belongs. Once they confirm/agree, continue with performing authentication including additional authentication as required using the IAT Disclosure Tool, see IRM 25.23.2.3.5, Identity Theft Research.
- If when initiating the call to the taxpayer, the taxpayer is reluctant to give their TIN. To ease any concerns that the taxpayer may have, provide the taxpayer with the last four digits of their TIN. Then request the taxpayer verify the first five digits.
- If the taxpayer feels uncertain or questions your identity as an IRS employee advise the taxpayer, they may contact the IRS Identity Theft toll-free number at 800-908-4490 and for international taxpayers provide the contact number 1-267-941-1000 (not toll- free). The employee will provide confirmation their Form 15227 was received and provide the telephone number and extension, using the IDTVA Employee Lookup tool, where they can reach you back to begin the authentication process. Advise the taxpayer they will also receive a Letter 4403C confirming their Form 15227 was received and you will be contacting them within the next 30 days to authenticate their identity. Update the open IDRS Activity Code on CC ENMOD with 2NDCALL ###. The julian date input should be the purge date.

Reminder: You must leave a detailed CII case note that you provided this information to the taxpayer.

Note: When authenticating a parent/legal guardian who completed the Form 15227 application on behalf of the minor dependent, use the TIN of that individual for disclosure, additional taxpayer authentication and additional Accurint disclosure. Then have the parent/legal guardian confirm the TIN, Name, Address, and Date of Birth for the applicant(s) for whom the form was filed. Update CII case notes accordingly.

Exception: If the Form 15227 was completed for a dependent child or qualifying relative over the age of 18, you must disclose to the individual whose name and TIN appears on the form unless they meet the exception above. Update CII case notes accordingly.

(2)   If the taxpayer passes the initial authentication questions, then proceed with the IP PIN additional authentication process using the Accurint database. See Figure 25.23.3-1 in IRM 25.23.3.2.7.2.1, Authentication - Accessing Accurint Database for IP PIN Additional Authentication Data Points, for an approved list of data points and possible questions to use when conducting additional IP PIN authentication.

(3)   If the taxpayer answers 3 data points questions correctly consider the IP PIN additional authentication complete. Update CII case notes then continue to IRM 25.23.3.2.7.3, Closing Actions.

Reminder: While authenticating the taxpayer, inquire if the telephone number you reached them at today is their home, cell, or work/other. Update ENMOD with the taxpayer's telephone number.

(4)   If the applicant/requestor fails any level of IP PIN authentication advise them that they didn't meet the authentication requirements for the program and an official letter will be issued within 21 days for their records. Update CII case notes then continue to IRM 25.23.3.2.7.3, Closing Actions.

25.23.3.2.7.3
(10-01-2024)
Closing Actions

(1)   Take the below closing actions when the applicant authenticated without telephone contact per IRM 25.23.3.2.7.2.2, Authentication – Without Contacting the Applicant/Requestor.

Note: When issuing the Letter 4403C if the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN). If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

Reminder: Do not issue the Spanish version of the C letter, if the taxpayer specifically requests to receive the letter in English. If both the English and Spanish boxes are checked on the English Form 15227, send the correspondence in English. If both the English and Spanish boxes are checked on the Spanish Form 15227, send the correspondence in Spanish.

If	Then

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The applicant is not a dependent	1. Input a TC 971 AC 528 with the MISC Field Code ″WI IPSU TPRQ″ on CC ENMOD using CC REQ77. Use January 1st of the current year for the Secondary Date to signify the processing year. ***Note:*** Current programming requires all IDTVA employees working IDTX inventory to use the MISC Field Code ″WI IPSU TPRQ″. 2. Add or update the phone number(s) on IDRS if telephone contact information is provided on Form 15227. It is recommended to use the IAT Phone Number tool when adding or updating a phone number. 3. Issue the Letter 4403C to the taxpayer using the appropriate Required Letter Scenario. See IRM 25.23.3-2, Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter. Capture the "request completed" screen and attach to your CII case. ***Reminder:*** For IDTX cases processed during the IP PIN and MeF annual end of the year maintenance, beginning in cycle 45 and continuing thru cycle 3 of next year, refer to IRM 25.23.3-2 required letter scenario chart when sending the closing Letter 4403 C/SP during those cycles. 4. Input "IP PIN paper application telephone verification bypass criteria met F15227 processed 4403C letter issued scenario XX." (XX is the 4403C Required Letter Scenario number used) as CII case notes. 5. Close the case.

The applicant is a minor dependent	1. Determine if an entity needs to be established on CC ENMOD for the dependent. See IRM 3.13.5.117, Establishing a New Account (TC000), for more information. Do not include the word minor, unless the correspondence includes the word **minor** in the Form 15227 or correspondence from the taxpayer. The dependent's age will not be used to identify them as a minor due to extenuating circumstances that may exist. Do not include the reporting person's information in the Continuation of Primary Name field. See IRM 3.13.5.117, Establishing a New Account (TC 000), for more information. 2. If the entity is established, input a TC 971 AC 528 with the MISC Field Code "WI IPSU TPRQ" on CC ENMOD using CC REQ77. Use January 1st of the current year for the Secondary Date to signify the processing year. If no entity is established follow procedures above in (1) to establish the entity then suspend the case for 14 days and monitor for account posting. Refer to IRM 25.23.4-11, IDRS Activity Codes and Definitions, while case is suspended. Once entity is established, then input a TC 971 AC 528 with the MISC Field Code "WI IPSU TPRQ" on CC ENMOD using CC REQ77. Use January 1st of the current year for the Secondary Date to signify the processing year. **Note:** Current programming requires all IDTVA employees working IDTX inventory to use the MISC Field Code ″WI IPSU TPRQ″. 3. Add or update the phone number(s) on IDRS if telephone contact information is provided on Form 15227. It is recommended to use the IAT Phone Number tool when adding or updating a phone number. 4. Issue the Letter 4403C to the taxpayer using the appropriate Required Letter Scenario. See IRM 25.23.3-2. Capture the "request completed" screen and attach to your CII case. **Reminder:** For IDTX cases processed during the IP PIN and MeF annual end of the year maintenance, beginning in cycle 45 and continuing thru cycle 3 of next year, refer to IRM 25.23.3-2 required letter scenario chart when sending the closing Letter 4403 C/SP during those cycles.

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| | 5. | Input as CII case notes "IP PIN paper application telephone verification bypass criteria met using TIN XXX-XX-XXXX, F15227 processed 4403C letter issued scenario XX."(Replace the first "X" in case notes with the requestor's TIN used for authentication and the second "X" is the 4403C Required Letter Scenario number used.) |
| | 6. | Close the case. |

(2)   Determine the steps to take when the requestor passes/fails telephone authentication.

If taxpayer	Then
1. Claimed they did not file the Form 15227 or advises they want to rescind their Form 15227 (IP PIN) request and you verified the information on CC ENMOD matches the taxpayer's information and they passed authentication	1. Input a TC 971 AC 504 on the taxpayer's account with the MISC CODE: NKI-M and use the IRS receive date in the Secondary Date field. 2. Add or update the phone number(s) on IDRS if telephone contact information is provided on Form 15227. It is recommended to use the IAT Phone Number tool when adding or updating a phone number. 3. Issue a Letter 4403C or Letter 4403C-SP, ID Theft - Form 15227 Identity Protection Personal Identification Number (IP PIN), using the appropriate required letter scenario to the mailing address verified with the taxpayer during authentication. Capture the "request completed" screen and attach to your CII case. **Reminder:** If the address verified during authentication and the address on Master File does not match the address on the Form 15227, input the following case note on CII ″Did not submit F15227 authenticated tp and replied to address of record.″ 4. Input all other required case notes and enter the Required Letter Scenario number used for the 4403C letter. Close the case. • Verbally advise the taxpayer we will place an identity theft indicator on their account. If we become aware of any fraudulent activity related to their tax account, we will contact them to advise of any actions that may be required by them. • Explain that they will be provided with the option to opt-in to receive an IP PIN or they can request one by visiting our online IP PIN application on IRS.gov. • If the taxpayer meets the criteria for Form 15227 and would like to receive an IP PIN every year, explain to the taxpayer they will need to submit their own Form 15227.

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If taxpayer	Then

2. Passed Authentication	1. Input a TC 971 AC 528 with the MISC Field Code ″WI IPSU TPRQ″ on CC ENMOD using CC REQ77. Use January 1st of the current year for the Secondary Date to signify the processing year.
	
	   Note: Current programming requires all IDTVA employees working IDTX inventory to use the MISC Field Code "WI IPSU TPRQ".
	
	2. Add or update the phone number(s) on IDRS if telephone contact information is provided on Form 15227. It is recommended to use the IAT Phone Number tool when adding or updating a phone number.
	3. Issue the Letter 4403C to the taxpayer using the appropriate Required Letter Scenario. See IRM 25.23.3-2. Capture the "request completed" screen and attach to your CII case.
	
	   Reminder: For IDTX cases processed during the IP PIN and MeF annual end of the year maintenance, beginning in cycle 45 and continuing thru cycle 3 of next year, refer to IRM 25.23.3-2 required letter scenario chart when sending the closing Letter 4403 C/SP during those cycles.
	
	4. Input as CII case notes "Authentication performed using IAT Disclosure/Accurint TP contact successful F15227 processed 4403C letter issued scenario XX." (XX is the 4403C Required Letter Scenario number used) and continue to (3) below.

If taxpayer	Then
3. Passed Authentication (for minor dependent request) *Note:* A Form 15227 completed by a parent or legal guardian, as confirmed through your research, on behalf of their minor dependent never requires documentary evidence such as birth certificate, court order, or legal documentation.	1. Determine if an entity needs to be established on CC ENMOD for the dependent. See IRM 3.13.5.117, Establishing an New Account (TC000), for more information. 2. If yes, the entity is established, input a TC 971 AC 528 with the MISC Field Code "WI IPSU TPRQ" on CC ENMOD using CC REQ77. Use January 1st of the current year for the Secondary Date to signify the processing year. If no, establish entity, suspend the case for 14 days, and monitor for account posting. Refer to IRM 25.23.4-11, IDRS Activity Codes and Definitions, for recommended Activity Codes while case is suspended. Once Entity is established, then input a TC 971 AC 528 with the MISC Field Code "WI IPSU TPRQ" on CC ENMOD using CC REQ77. Use January 1st of the current year for the Secondary Date to signify the processing year. 3. Add or update the phone number(s) on IDRS if telephone contact information is provided on Form 15227. It is recommended to use the IAT Phone Number tool when adding or updating a phone number. 4. Issue the Letter 4403C to the taxpayer using the appropriate Required Letter Scenario. See IRM 25.23.3-2. Capture the 'request completed' screen and attach to your CII case. *Reminder:* For IDTX cases processed during the IP PIN and MeF annual end of the year maintenance, beginning in cycle 45 and continuing thru cycle 3 of next year, refer to IRM 25.23.3-2 required letter scenario chart when sending the closing Letter 4403 C/SP during those cycles.

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If taxpayer	Then
	5. Input as CII case notes "Authentication performed on TIN XXX-XX-XXXX using IAT Disclosure/Accurint and contact successful F15227 processed 4403C letter issued scenario XX." (Replace the first "X" in case notes with the requestor's TIN used for authentication and the second "XX" is the 4403C Required Letter Scenario number used.) and continue to (3) below.
	Note: If authentication was performed using a parent/legal guardian's TIN for high risk and IP PIN additional authentication using Accurint, as part of processing a dependent minor's application, leave a detailed case note on AMS under the parent/legal guardian's TIN of disclosure conducted and cross reference the dependent's TIN on the Form 15227.

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If taxpayer	Then
4. Failed Authentication (at any level) Also use these closing procedures if the taxpayer stated they did not file Form 15227 and they fail any level of authentication. *Caution:* Do not update the address or telephone on master file to match the information on Form 15227 when the requester failed authentication at any level.	1. Advise applicant/requestor that they didn't meet the authentication requirements and an official letter will be issued within 21 days for their records. 2. Provide residence living outside the U.S. with the option of obtaining an IP PIN is using the online application where they can use the GETanIPPIN application at *www.irs.gov/ippin*. This is the only other option available for these applicants. 3. Provide residence of the U.S. with the two alternative options available for obtaining an IP PIN; an online application where they can use the GetanIPPIN application at *www.irs.gov/ippin* or scheduling a TAC appointment to authenticate their identity in person. 4. If the taxpayer requests an appointment at the TAC, provide the taxpayer with the toll-free number (844-545-5640). Advise the taxpayer if they chose this option, a valid, unexpired, government issued photo identification (ID) such as a U.S. driver's license must be presented to enter the TAC Office. In addition, they must present two forms of identification to authenticate their identity to receive an IP PIN. See IRM 25.23.12.6.2, Identity Protection Personal Identification Number (IP PIN) TAC Appointment Request Received on Toll-Free Account Lines (App 20/21, 161/162), for a list of acceptable documentation.

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If taxpayer	Then
	5. Issue the Letter 4403C rejecting the claim, use the appropriate Required Letter Scenario in IRM 25.23.3-2. Capture the 'request completed' screen and attach to your CII case.
	6. Input as CII case notes "Authentication performed using IAT Disclosure/Accurint TP contact unsuccessful denied F15227 request 4403C rejection letter issued scenario XX." ("X" is the 4403C Required Letter Scenario number used.)
	7. Closed your case on CII.

(3) Once authentication is completed successfully and all criteria has been met, verbally advise the taxpayer of the following information:

- Advise they successfully authenticated and thank them for their patience.
- Advise they have been approved to receive an IP PIN.
- Explain an indicator will be placed on their account and they will receive a Letter 4403C/SP indicating they were approved for an IP PIN.
- Explain once the indicator is placed, they will also receive a CP 01A normally within four to six weeks which will contain their IP PIN.

  Note: For IDTX cases processed during the IP PIN and MeF annual end of the year maintenance, beginning in cycle 45 and continuing thru cycle 3 of next year, refer to IRM 25.23.3-2 required letter scenario chart when sending the closing Letter 4403 C/SP during those cycles.

- Advise the taxpayer they will be sent a new IP PIN every year (prior to the start of the next tax season) indefinitely. If they change their address prior to the next filing season, they must complete Form 8822, Change of Address, which is available by visiting *www.irs.gov/f8822*. Advise the requestor, if application was for a dependent's IP PIN, that any change of address impacting the dependent requires the submission of a Form 8822, Change of Address. This must be completed using the dependent's TIN and name so there is no interruption in receiving their yearly CP 01A notice.

(4) Explain the following information to the taxpayer related to the usage of their IP PIN:

- They will need to use the IP PIN that's on the CP 01A notice in order to file an electronic tax return. If the IP PIN is input incorrectly or not input at all, the electronic tax return will be rejected, and the taxpayer will be required to file their tax return by paper.
- Advise if they opt to file a paper tax return, they will need to enter their IP PIN on the front page of their tax return. Remind the taxpayer that if they fail to include their IP PIN on the paper tax return, it will be subject to additional review and will delay the processing of their return including any refund that may be due to them.

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- Advise that after they receive the IP PIN it will be valid for all returns filed in that calendar year; even prior year returns being filed that year.
- Advise the taxpayer that they will receive a new IP PIN every year (CP 01A notice) and will be required to use the IP PIN for every new filing season from now on when they are filing a tax return.
- Advise the taxpayer there is currently no opt-out option once an IP PIN is assigned.
- Advise the taxpayer they will receive a letter reinforcing all the information just verbally provided in this call within 30 days or within 45 days for taxpayers residing outside the U.S.

Note: If after completing authentication and providing the above guidance the applicant/requestor has a question regarding their tax account including refunds, math errors, balance dues, tax law (eligibility or taxability), or general information (i.e., forms, letters or publications) explain to the caller you will provide them with the appropriate toll-free or international telephone number to call for assistance with that specific issue. Always remember to advise the caller what telephone number you are providing and the hours of operation.

25.23.3.2.7.4
(06-14-2024)
Taxpayer Late or No Reply to 4403C Letter

(1) If there were two unsuccessful attempts to reach the requestor, before closing the case, research the account to verify there are no case notes on AMS, IDRS, or CII identifying the taxpayer's attempt to contact the IRS to authenticate. Use the appropriate Required Letter Scenario in IRM Exhibit 25.23.3-2, Form 15227 Identity Protection Personal Identification Number Paper Application Scenarios for 4403C letter. If the address on the Form 15227 does not match to the address of record on Master File (MF), issue the Letter 4403C to mailing address as noted on the Form 15227.
The letter must include the following:

  a. The number for the IDTVA Theft toll-free line 855-343-0057 or for international callers +1-267-941-1000 (not toll-free)
  b. The name and six-digit extension of the employee assigned to the case
  c. Hours of operation – the employee that is issuing the letter will input their TOD as the hours of operation
  d. Reason why you closed their request (no reply)

  Ensure all required actions are notated on CII Case notes including the Required Letter Scenario number used for the Letter 4403C and close.

(2) If the IDTVA employee receives a late response from the taxpayer within 12 months of the issuance of the 4403C closing letter either as a correspondence or a Form 4442, you will research the account to determine if the taxpayer meets the requirements for filing Form 15227 in IRM 25.23.3.2.7.1, Research Overview - Form 15227, and IRM 25.23.3.2.7.2, Authentication Overview - Form 15227. If you determine you have all the necessary information to contact the taxpayer to authenticate and there are no unresolved account issues on the account, continue processing the claim following the steps in IRM 25.23.3.2.7.2.3, Authentication - Contacting the Applicant/ Requestor. Ensure the case is scanned and open in CII as an IDTX using the received date of the correspondence or Form 4442. Do not reopen a case from CII archives unless immediate action can be taken. Reopening cases from CII archives may create an overage case.

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(3) If an IDTVA employee receives a call back from the taxpayer within 12 months of the issuance of the 4403C closing letter, follow the basic required authentication procedures using the IAT Disclosure tool. After required authentication is completed, the tool will provide the option to perform high risk authentication from a drop-down menu listing the account's filing history. This will allow the employee to perform additional (high-risk) authenticate and prevent unauthorized disclosure of taxpayer information, refer to IRM 25.23.2.3.5, Identity Theft Research. Before providing the caller with any information or continuing with the additional IP PIN authentication research the account to determine if they meet the requirements for filing Form 15227 and provided any requested documentation (legal guardianship or court documentation) previously requested. If you determine through research, you can process the request continue with conducting the additional IP PIN authentication using the Accurint database. See IRM 25.23.3.2.7.2.1.
If you determine the taxpayer is ineligible, apologize to the taxpayer and explain you are unable to continue the IP PIN authentication process. Advise we will send them a Letter 4403C explaining why they are not eligible. Utilize the create case option in CII to create a new case based on the taxpayer's contact and link the newly opened CII case to the related archived case(s). Per IRM 21.5.1.5.1 (19), do not reopen a case from CII archives unless immediate action can be taken. Reopening cases from CII archives may create an overage case.

(4) If an IDTVA employee receives a call back from the taxpayer as a result of receiving a Letter 4403C acknowledgment and states they did not file the Form 15227, authenticate the taxpayer using high risk disclosure procedures following procedures in IRM 25.23.3.2.7.2.4, Authentication - Verifying Identity of Applicant/Requestor using IAT Disclosure Tool and Accurint Database.

25.23.3.2.8
(10-01-2024)
E-4442s for Recovery Rebate Credit (RRC) - Economic Impact Payment (EIP)

(1) If IRS records show that an Economic Impact Payment (EIP) was issued, the taxpayer claimed the Recovery Rebate Credit (RRC) on their 2020 or 2021 tax return and received a Math Error notice denying their RRC, a priority e-4442s related to RRC-EIP will be created using the e-4442 process.

Note: e-4442s with EIP-RRC or any notation related to EIP should NOT be assigned to any other Category Code.

(2) IDTVA will receive (or pull-down) the e-4442 RRC-EIP referrals daily. These cases will be treated as one of the top priorities in IDTVA.

(3) Follow the table below when determining appropriate action for the RRC-EIP e-4442s:

If the case meets the criteria described in paragraph (1) above, and	Then
1. There is an open IDT control	1. Update the IDT Category Control to IDT1 or IDS1 if Spanish with a Priority Code (PC) 2 2. Attach a copy of the e-4442 as a PDF to the CII case

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If the case meets the criteria described in paragraph (1) above, and	Then
2. There is NO open IDT control	1. Create a new CII case using the date of the phone call on the e-4442 for the case received date 2. Use Category Code IDT1 or IDS1 for Spanish, Doc Code IDT, and a Priority Code (PC) 2 3. Attach a copy of the e-4442 as a PDF to the CII case 4. Input CII Case Note, "See AMS" or "See RRC-EIP" 5. Assign to the appropriate IDTVA holding number
3. There is a closed IDT case *Note:* Do not re-open a closed CII case	1. Create a new CII case 2. Use Category Code IDT1 or IDS1 for Spanish, Doc Code IDT, and a Priority Code (PC) 2 3. Attach a copy of the e-4442 as a PDF to the CII case
4. There is an open CII case (EX: TPRQ or DUPF)	Follow the guidance in paragraph (4) below
5. The e-4442 does not meet this criteria	Reject e-4442 back to originator

(4) Accounts Management employees working inventory in CII and identifying cases that meet the criteria for RRC-EIP per IRM 21.6.3.4.2.14.1, Recovery Rebate Credit (RRC) - Adjusting the Credit on their assigned CII Case, will reassign the case to IDTVA with Category Code IDT1 or IDS1 for Spanish, Priority Code (PC) 2, and Case Type Identity Theft. Re-assign to IDRS #1174015560 for English and Spanish. The reassignment will be completed by COB the day the criteria was identified.

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Exhibit 25.23.3-1   (10-01-2024)
Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter

Use the chart below to identify the required letter scenario for use with the Letter 5835C, Request for Copy of Fraudulent Returns:

Reminder: Follow the established guidelines in IRM 21.3.3.3.4, Quality and Timely Responses, when issuing a 5835C/5835SP letter. Refer to IRM 25.23.3.2.6.2.3, Preliminary Research Step 3- Acknowledgement Receipt, for timeframe guidelines for sending a 5835C letter acknowledgement and/or status updates. When issuing an acknowledgement, status updates, or closing letter on an IDT7 or RFRR case, follow the established guidelines in IRM 21.5.1.5.1 CII General Guidelines, for capturing the "request completed" screen of every 5835C letter on the CII case. If including an enclosure/ attachment with the letter, capture the letter on the CII case prior to transmitting it.

Note: When issuing the Letter 5835C if the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 4506-F. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

Note: During the review of taxpayer correspondence, forms, documents, etc., the translation of non-English language may be required. See IRM 25.23.4.19, Requesting Translations of Certain Languages for additional information. If a taxpayer has requested written communication in a language other than English or Spanish, Linguistics Policy, Tools and Services (LPTS) will be contacted for translation. See IRM 25.23.4.19.1, Translation Request for Certain Languages - Other Than Spanish, for additional information. When multiple letters are required, each will follow this process.

Note: Only use selective paragraph "a" or "h" **if there are no other appropriate selective paragraphs** available. If you must use selective paragraph "a" or "h", enter the reason why selected paragraph was used for the 5835C on the CII case as a case note.

Note: When using selective paragraph "j" include your name and your assigned six-digit extension and your tour of duty as the hours of operation.

Required Letter Scenario #	IRM citation - Purpose- Action - Letter	Required Paragraphs
1A	IRM 25.23.3.2.6.2.3 , Preliminary Review (PR) Step 3 - Acknowledge Receipt	A or B, C and j For request with an international address replace paragraph **j** with **k**.
1B	IRM 25.23.3.2.6.2.3 - Case assigned after 120 days from when the request is received – No initial acknowledgement letter issued – Suspend IDT7	A or B, T, U – X (based on the number of tax periods), and j. For request with an international address replace paragraph "j" with "k".
2A	IRM 25.23.3.2.6.2.2 - Acknowledgement and missing information (send directly to the taxpayer)- Reject - Close with Category Code RFRR	A, 7, 8, i, and k

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Exhibit 25.23.3-1 (Cont. 1) (10-01-2024)
Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter

Required Letter Scenario #	IRM citation - Purpose- Action - Letter	Required Paragraphs
2B	IRM 25.23.3.2.6.2.2 - Acknowl-edgement and missing information (sent to an autho-rized third party) - Reject - Close with Category Code RFRR	A, 7, 8, i, and k
3A	IRM 25.23.3.2.6.2.2 - Missing information after acknowledge-ment letter issued (send directly to the taxpayer)- Reject - Close with Category Code RFRR	6, 8, i, and k
3B	IRM 25.23.3.2.6.2.2 - Missing information after acknowledge-ment letter issued (sent to an authorized third party) - Reject - Close with Category Code RFRR	6, 9, i, and k
3C	IRM 25.23.3.2.6.2.4, IRM 25.23.3.2.6.2.5 - Requestor is **NOT** authorized to receive request (unauthorized third party no Form 2848 or 8821 on-file/ attached) and missing information - Reject - Close with Category Code RFRR	B, 6, 8, i, and k
4	IRM 25.23.3.2.6.2.1 - Request is NOT for an individual - Close with Category Code RFRR	A or B, b, and k
5	IRM 25.23.3.2.6.2.4, - Claimed as a dependent on the fraudu-lent return(s) - Close with Category Code RFRR	A or B, c, and k
6A	IRM 25.23.3.2.6.3.3 - Providing copy of masked fraudulent return(s) transcript using TDS - Close with Category Code IDT7	A, D-H (based on the number of tax periods needed) and k
6B	IRM 25.23.3.2.6.5 - Providing copy of manually masked fraudulent return(s) using MeF or TRDBV- Close with Category Code IDT7	A, I - M (based on the number of tax periods needed), 3, k, and p

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Exhibit 25.23.3-1 (Cont. 2) (10-01-2024)
Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter

Required Letter Scenario #	IRM citation - Purpose- Action - Letter	Required Paragraphs
7A	IRM 25.23.3.2.6.3.3 -Providing copy for masked fraudulent return(s) transcripts using TDS for tax year(s) available and suspending for tax year(s) not yet available - Suspend IDT7	A or B, D - H (based on the number of tax periods needed), S, T - X (based on the number of tax periods needed), and j. For request with an international address replace paragraph **j** with **k**.
7B	IRM 25.23.3.2.6.3.3, IRM 25.23.3.2.6.4, IRM 25.23.3.2.6.5 - Providing copy for masked fraudulent return(s) transcripts using MeF or TRDBV for tax year(s) available and suspending for tax year(s) not yet available - Suspend IDT7	A, I - M (based on the number of tax periods needed), 3, j, and p. For request with an international address replace paragraph "j" with "k".
8A	IRM 25.23.3.2.6.3, IRM 25.23.3.2.6.3.3, - Providing remaining copy of masked fraudulent return(s) transcripts using TDS (returns on accounts previously unresolved) - Close with Category Code IDT7	A, D-H (based on the number of tax periods you are sending today), N - R (based on the number of tax periods previously sent), and k
8B	IRM 25.23.3.2.6.3, IRM 25.23.3.2.6.3.3, IRM 25.23.3.2.6.4, IRM 25.23.3.2.6.5 - Providing remaining copy of MeF or TRDBV masked fraudulent return(s) (returns on accounts previously unresolved) - Close with Category Code IDT7	A or B, D- H (based on the number of tax periods needed), N, O, P - S, (based on the number of tax periods needed), e, and l For request with an international address replace paragraph e with f. A, D-H (based on the number of tax periods you are sending today), I- M (based on the number of tax periods previously sent), f, and l
9	IRM 25.23.3.2.6.3 - No fraudulent return found - Reject - Close with Category Code RFRR	A or B, d, h, and k *Note:* Use selective paragraph "h" if a detailed explanation of the rejection to the taxpayer is needed. (i.e., TP used non-filer tool for EIP when they had a filing requirement.)

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Exhibit 25.23.3-1 (Cont. 3) (10-01-2024)

Fraudulent Return Requests Program - Required Letter Scenarios for the 5835C Letter

Required Letter Scenario #	IRM citation - Purpose- Action - Letter	Required Paragraphs
10	IRM 25.23.3.2.6.3 - RPM case involved - Close with Category Code MISC	A or B, f, and l
11	IRM 25.23.3.2.6.3.2 - Tax year not yet resolved - Suspend IDT7	A or B, S, T - X (based on the number of tax periods), and j For request with an international address replace paragraph "j" with "k".
12	IRM 25.23.3.2.6.2.3 - Second interim letter is needed - Suspend IDT7	Y, Z - 2 (based on the number of tax periods), and j For request with an international address replace paragraph "j" with "k".
13	IRM 25.23.3.2.6.2.2 - Address on Form 4506-F or correspondence does not match IRS records - Close with RFRR	A or B, g, i, k, and n (include 8822)
14	IRM 25.23.3.2.6.3 - Request for a fraudulent return is for a tax year beyond the allotted range - Close with RFRR	A or B, e, and k
15	IRM 25.23.3.2.6.2.2, Preliminary Review (PR) Step 2 - Check for CompletenessIRM 25.23.3- Deceased Taxpayer	A, 4 or 5 and k

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Exhibit 25.23.3-2   (10-01-2024)
Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Use the chart below to identify the required letter scenario to use with the Letter 4403C, ID Theft - Form 15227 Identity Protection Personal Identification Number (IP PIN) and the Letter 4403SP, ID Theft - Form 15227 Identity Protection Personal Identification Number (IP PIN)-Spanish.

Reminder: Follow the established guidelines in IRM 21.5.1.5.1, CII General Guidelines, for capturing the "request completed" screen of every Letter 4403C or Letter 4403SP on the CII case. If including an enclosure/attachment with the letter, capture the letter on the CII case prior to transmitting it.

Reminder: Follow the established guidelines in IRM 21.3.3.3.4, Quality and Timely Responses, when issuing a 4403C or 4403SP letter.

Note: When issuing the Letter 4403C if the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 15227. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

Reminder: Do not issue the Spanish version of the C letter if the taxpayer specifically requests to receive the letter in English. If both the English and Spanish boxes are checked on the English Form 15227, send the correspondence in English. If both the English and Spanish boxes are checked on the Spanish Form 15227, send the correspondence in Spanish.

Note: During the review of taxpayer correspondence, forms, documents, etc., the translation of non-English language may be required. See IRM 25.23.4.19, Requesting Translations of Certain Languages for additional information. If a taxpayer has requested written communication in a language other than English or Spanish, Linguistics Policy, Tools and Services (LPTS) will be contacted for translation. See IRM 25.23.4.19.1, Translation Request for Certain Languages - Other Than Spanish, for additional information. When multiple letters are required, each will follow this process.

Reminder: When issuing the 4403C or 4403SP letter to someone other than the applicant, custodial parent, parent (no custody parent information available on CC DDBKD), or legal guardian overlay the first 5 digits of the applicants TIN with zeroes as the controlling device on the letter and overlay the default salutation of Dear Taxpayer with Dear Sir or Madam.

Note: Only use selective paragraphs "T", "e", and/or "*" **if there are no other appropriate selective paragraphs** available. If you must use open paragraphs "T", "e", and/or "*", for scenarios not provided below then enter the reason why the open selected paragraph(s) was used for the letter on the CII case as a case note.

Note: When using selective paragraph "Y" or "0" include your name, your assigned six-digit extension, and your tour of duty as the hours of operation.

Note: IDTX cases with an international address and/or overseas telephone number should use paragraph "j" to provide your contact information to the requestor.

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Exhibit 25.23.3-2 (Cont. 1) (10-01-2024)

Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Required Letter Scenario #	IRM Citation - Purpose -Action	Required Paragraphs
1	IRM 25.23.3.2.7.1.1 - Reject claim - Does not meet criteria 3rd party filed on behalf of an individual or filed on behalf of a deceased taxpayer – Close	• For 3rd party filed rejection use D, h, & i. For international 3rd party rejection cases use D, h, & j. • For claims filed on a deceased taxpayer account use A, N, & i. For international cases filed on a deceased taxpayer account use A, N, & j. • If rejecting claim for a dependent using criteria in IRM 25.23.3.2.7.1.1, Research – Confirming Eligibility to File Form 15227 see required letter scenario 13 below.
2	IRM 25.23.3.2.7.1.1 - Rejected Claim – Does not meet AGI criteria sent – Close	A, M, d, & i. For international IDTX cases use A, M, d, & j.

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Exhibit 25.23.3-2 (Cont. 2) (10-01-2024)
Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Required Letter Scenario #	IRM Citation - Purpose -Action	Required Paragraphs
3	IRM 25.23.3.2.7.1.1 - Ineligible - Already in IP PIN program – Close	A, Q or R, & i. For international IDTX cases use A, Q or R, & j. ***Note:*** Use paragraph "Q" for taxpayer's that were enrolled into the IP PIN Program or the account has a pending or posted TC 971 AC 545. Use paragraph "R" when a taxpayer opted into the IP PIN Program at IRS.gov or the account contains an unreversed TC 971 AC 527 on CC ENMOD/ IMFOLE. Some identifiers/ indication an account is enrolled in the IP PIN program are accounts containing a tax-related identity theft indicator, TC 971 AC 501 and/or some TC 971 AC 506 indicators. Some accounts may contain a posted TC 016 with DLN 28263-777-77777-Y. (Y signifies the year digit) See IRM 25.23.2.4.1, Tracking and Reporting Identity Theft Cases - Identity Theft Indicators, and IRM 25.23.2.9.3, Receiving and/or Re-trieving your Annual IP PIN, for other sup-pressed notice criteria.

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Exhibit 25.23.3-2 (Cont. 3) (10-01-2024)
Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Required Letter Scenario #	IRM Citation - Purpose -Action	Required Paragraphs
4	IRM 25.23.3.2.7.1.1 - Reject Claim - There is not enough information in the Accurint system or on HRA disclosure tool to perform authentication.	A, O, P, & i. For international IDTX case use A, O, d, & j. ***Exception:*** If the account contains an unreversed TC 971 AC 527 on CC ENMOD/IMFOLE, do not use paragraph "d".
5	IRM 25.23.3.2.7.1.1 - Incomplete Form 15227 – No contact telephone number provided/located, or available phone number is out of service or does not ring – Reject claim and close	A, L, W, & i. For international IDTX cases use A, L, W, & j.
6	IRM 25.23.3.2.7.2.2 - Eligibility requirement is Met and telephone verification bypass criteria is Met	A, T, 7, 8, 9, *, & i. For international IDTX cases use A, T, 7, 8, 9, *, & j. Use the exact language below when selecting open paragraph "T" and "*" in the note below. ***Reminder:*** When processing an IDTX case during the IP PIN and MeF annual end of the year maintenance (beginning in cycle 45 and continuing thru cycle 3 of the next year) include paragraph "a" to the required paragraphs above.

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Exhibit 25.23.3-2 (Cont. 4) (10-01-2024)
Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Required Letter Scenario #	IRM Citation - Purpose -Action	Required Paragraphs
7	IRM 25.23.3.2.7.2.3 - 1st Initial Telephone Attempt Unsuccessful – there is no option for a voice message, **or** you are unable to determine if the answering machine or voicemail is for the correct person - Close	A, W, i. For international IDTX cases use A, W, & j.
8	IRM 25.23.3.2.7.3 - Reaches TP but unable to Authenticate - Close	A, 1, & i. For international IDTX cases use A, 2, d, & j.
9	IRM 25.23.3.2.7.3 - Reached TP to Authenticate – TP did not file Form 15227 – TP passed Authentication -Close	A, b, d, & i. ***Exception:*** If CC ENMOD/ IMFOLE contains an unreversed TC 971 AC 527, replace paragraph "d " with open paragraph e and floating paragraph "e". Use the exact language below when selecting open paragraph "e" and "*" in the note below. For international IDTX cases use A, b, d, & j. ***Exception:*** If CC ENMOD/ IMFOLE contains an unreversed TC 971 AC 527, replace paragraph "d " with open paragraph "e". Use the exact language below for open paragraph "e" in the note below.

Exhibit 25.23.3-2 (Cont. 5) (10-01-2024)

Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Required Letter Scenario #	IRM Citation - Purpose -Action	Required Paragraphs
10	IRM 25.23.3.2.7.4 - TP calls after receiving 4403C and claims did not file Form 15227 – Close	c, d, & i. *Exception:* If CC ENMOD/ IMFOLE contains an unreversed TC 971 AC 527, replace paragraph "d" with open paragraph "e" and floating paragraph "*". Use the exact language below when selecting open paragraph "e" and "*" in the note below. For international IDTX cases use c, d, & j. *Exception:* If CC ENMOD/ IMFOLE contains an unreversed TC 971 AC 527, replace paragraph d with open paragraph "e". Use the exact language below for open paragraph "e" in the note below.

Exhibit 25.23.3-2 (Cont. 6) (10-01-2024)
Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Required Letter Scenario #	IRM Citation - Purpose -Action	Required Paragraphs
11	IRM 25.23.3.2.7.3, Closing Actions	A, 5, 6, 7, 8, & i. For international IDTX cases use A, 5, 6, 7, 8, & j. ***Exception:*** If CC ENMOD/ IMFOLE contains an unreversed TC 971 AC 527, replace paragraph 7 with open paragraph "e". Use the exact language below for open paragraph "e" in the note below.
12	IRM 25.23.3.2.7.3 - 2nd Initial Telephone Attempt Unsuccessful after leaving an voicemail message on 1st attempt and no response received back from the requestor - Close	A, X, e, & i. For international IDTX cases use A, X, e, & j. ***Note:*** Open Paragraph "e" - We have closed your case."

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Exhibit 25.23.3-2 (Cont. 7) (10-01-2024)

Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Required Letter Scenario #	IRM Citation - Purpose -Action	Required Paragraphs
13	IRM 25.23.3.2.7.1.1 - Acknowledge and Reject claim - Requester does not meet the requirement for obtaining an IP PIN for dependent.- Close Use when rejecting a dependent claims following guidance in IRM 25.23.3.2.7.1.2.	A, I, K, & i. For international IDTX cases use A, I, K, & j. ***Reminder:*** When issuing the 4403C closing letter to the requesting person overlay the first 5 digits of the TIN of the dependent with zeroes as the controlling device and overlay the default salutation of Dear Taxpayer with Dear Sir or Madam when rejecting the claim following guidance in IRM 25.23.3.2.7.
14	IRM 25.23.3.2.7.3 - Reached TP - Authenticated during the IP PIN and MeF annual end of the year maintenance (beginning in cycle 45 and continuing thru cycle 3 of next year) and processed IP PIN request - Close	A, 5, 6, 7, 8, 9, a, & i. For international IDTX cases use A, 5, 6, 7, 8, 9, a, & j. ***Exception:*** If CC ENMOD/ IMFOLE contains an unreversed TC 971 AC 527, replace paragraph 7 with open paragraph "e". Use the exact language below for open paragraph "e" in the note below.

Exhibit 25.23.3-2 (Cont. 8) (10-01-2024)
Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Required Letter Scenario #	IRM Citation - Purpose -Action	Required Paragraphs
15	IRM 25.23.3.2.7.3 - Reached TP to Authenticate – and TP advises they want to rescind their Form 15227 (IP PIN) request– Close	A, 4, d, & i. ***Exception:*** If CC ENMOD/ IMFOLE contains an unreversed TC 971 AC 527, replace paragraph "d" with open paragraph "e "and floating paragraph "*". Use the exact language below when selecting open paragraph "e" and "*" in the note below. For international IDTX cases use A, 4, d, & j. ***Exception:*** If CC ENMOD/ IMFOLE contains an unreversed TC 971 AC 527, replace paragraph "d" with open paragraph "e". Use the exact language below for open paragraph "e" in the note below.

Note: Use the following for selective paragraphs "T" and "*" when using Required Letter Scenario 6 above.

Selective Paragraph	Fill-in Number	Narrative for Open Paragraph

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Exhibit 25.23.3-2 (Cont. 9) (10-01-2024)

Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

T	11	We processed your request for an IP PIN and placed an indicator on your tax account to monitor and help prevent future fraud. We'll review all federal tax returns filed with your taxpayer identification number (TIN) for the possibility of identity theft. If we find someone else used your TIN to file, we'll notify you; however, no information about that individual will be shared.
* **Floating Paragraph**	**Open Paragraph * (IAT Letter Tool)**	You'll need your IP PIN to file your returns in the future for the IRS to process it. IP PINs are valid for one year only and mailed to you in a notice each year in January. A missing or incorrect IP PIN prevents the electronic filing of your return, and any return mailed to us with a missing or incorrect IP PIN will be subject to additional review while we confirm it's your return.

Note: Use the following for selective paragraphs "e" and "*" when using Required Letter Scenario 9, 10, & 15 above.

Selective Paragraph	Fill-in Number	Narrative for Open Paragraph
e	32	You can add security to your tax account by using an Identity Protection Personal Identification Number (IP PIN). An IP PIN is a six-digit number that will help prevent the misuse of your taxpayer identification number on fraudulent federal income tax returns. You can request one by filing Form 15227, Application for an Identity Protection Personal Identification Number (IP PIN).

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Exhibit 25.23.3-2 (Cont. 10) (10-01-2024)
Form 15227, Identity Protection Personal Identification Number Paper Application Scenarios for the 4403C and 4403SP Letter

Selective Paragraph	Fill-in Number	Narrative for Open Paragraph
* **Floating Paragraph**	**Open Paragraph * (IAT Letter Tool)** **_Note:_** Do not insert this paragraph for international IDTX cases.	If you want an IP PIN, you can make an appointment with your local IRS Taxpayer Assistance Center (TAC) to assist with verifying your identification documentation and processing your request for an IP PIN. You can make an appointment by calling the appointment line at 844-545-5640.

Note: Use the following for selective paragraph "e" when using Required Letter Scenario 11 or 14 above.

Selective Paragraph	Fill-in Number	Narrative for Open Paragraph
e	32	If your address changes before the issuance of your IP PIN, complete Form 8822, Change of Address. If you're receiving an IP PIN for your qualifying dependent, remember to complete a Form 8822, Change of Address, using the TIN of the qualifying dependent. Visit IRS.gov/f8822.

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Exhibit 25.23.3-3   (06-14-2024)
Self-Identified - Non-Tax-Related Identity Theft - IDT4 Scenarios for Issuing the 4402C or 4402SP Letter

1. Specific paragraph selections are required in Letter 4402C and Letter 4402SP to acknowledge receipt and processing of the Form 14039 when filed to report a non-tax related incident, as described in IRM 25.23.3.2.3.1.1, Self-Identified - Non-Tax-Related Identity Theft - IDT4 Determination and Closing Actions.

2. When a TC 971 AC 504 is input on the taxpayer's account with the appropriate MISC field code without the identifier "-M" a systemic Notice CP 01C or Notice CP 01C (SP) is issued. When the MISC codes contain a "-M" next to them it identifies cases that require a manual Letter 4402C or 4402SP instead of a systemic notice. For additional information on Miscellaneous Field Codes and their Descriptions refer to IRM 25.23.2-4, IMF Only TC 971 AC 504.

3. Use the chart below to identify what required paragraphs to use when issuing Letter 4402C or 4402SP for certain non-tax related identity theft case scenarios.

Reminder: Follow the established guidelines in IRM 21.3.3.3.4, Quality and Timely Responses, when issuing Letter 4402C or 4402SP.

Note: When issuing the Letter 4402C if the Limited English Proficient (LEP) indicator located on CC ENMOD is blank **and** the Mail Filing Requirement (MFR) code located on CC INOLES is 07, correspondence must be sent in Spanish even if the taxpayer did not indicate this on their Form 14039. If the MFR code is not 07 and the taxpayer did not request Spanish, send the correspondence in English.

Note: During the review of taxpayer correspondence, forms, documents, etc., the translation of non-English language may be required. See IRM 25.23.4.19, Requesting Translations of Certain Languages for additional information. If a taxpayer has requested written communication in a language other than English or Spanish, Linguistics Policy, Tools and Services (LPTS) will be contacted for translation. See IRM 25.23.4.19.1, Translation Request for Certain Languages - Other Than Spanish, for additional information. When multiple letters are required, each will follow this process.

Caution: Do not issue the Letter 4402C or 4402SP to someone other than the applicant, custodial parent, parent (non-custodial parent information available on CC DDBKD), or legal guardian. When issuing correspondence Letter 135C to third parties, other than the authorized recipients with a POA, DO NOT use the TIN of the individual as the controlling device. Overlay the default salutation of Dear Taxpayer with Dear Requestor. See IRM 21.3.3.4.16.4, Correspondence Contact.

Reminder: If Form 14039 was filed for the TIN of an identity theft victim, and Masterfile reflects a joint entity under the TIN listed, then the entity must be edited using the IAT IPSU tool to reflect only that individuals TIN and name. This will ensure the letter is addressed to only the victim who filed the claim.

Reminder: Follow the established guidelines in IRM 21.5.1.5.1, CII General Guidelines, for capturing the "request completed" screen of every Letter 4402C or 4402SP on the CII case. If including an enclosure/attachment with the letter, capture the letter on the CII case prior to transmitting it.

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Exhibit 25.23.3-3 (Cont. 1) (06-14-2024)
Self-Identified - Non-Tax-Related Identity Theft - IDT4 Scenarios for Issuing the 4402C or 4402SP Letter

If Form 14039 was filed	And	Then use the following selective paragraphs when sending Letter 4402C or 4402SP
1. To report an identity theft incident related to a Small Business Administration (SBA) Loan	a. There is no tax-related IDT activity on the TIN. b. The address matches the address of record. c. The case does not involve Get Transcript incident or EPSS did not disable. d. Taxpayer is **not** enrolled in the IP PIN program (CC ENMOD/IMFOLE shows IP PIN: 0). e. No CP 01C/CP 01C (SP) issued in last three years.	Use paragraphs B, J, K, & L
2. To report a non-tax related incident of identity theft	a. There is no tax-related IDT activity on the TIN. b. The address matches the address of record. c. The case does not involve Get Transcript incident or EPSS did not disable. d. Taxpayer is **not** enrolled in the IP PIN program (CC ENMOD/IMFOLE shows IP PIN: 0). e. There is an existing TC 971 AC 504 on account. f. No CP 01C/CP 01C (SP) issued in last three years.	Use paragraphs A, I, J, K, & L
3. To report a new non-tax related incident of identity theft	a. There is no tax-related IDT activity on the TIN. b. The address matches the address of record. c. The case does not involve Get Transcript incident or EPSS did not disable. d. There is an existing TC 971 AC 501 or TC 506 on account. e. Taxpayer is enrolled in the IP PIN program (CC ENMOD/IMFOLE shows IP PIN: 1).	Use paragraphs C, I, & L

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Exhibit 25.23.3-3 (Cont. 2) (06-14-2024)
Self-Identified - Non-Tax-Related Identity Theft - IDT4 Scenarios for Issuing the 4402C or 4402SP Letter

If Form 14039 was filed	And	Then use the following selective paragraphs when sending Letter 4402C or 4402SP
4. To report a non-tax related incident of identity theft	a. There is no tax-related IDT activity on the TIN. b. The address DOES NOT match the address of record. **Exception:** If a TC 014 was input after the receive date of the Form 14039 then follow procedures in box 2 or 3 above. c. The case does not involve Get Transcript incident or EPSS did not disable.	Use paragraphs A, I, J, K, & L
5. In response to receiving a CP 01E or CP 701E, Employment Related Identity Theft notice	a. Taxpayer is enrolled in the IP PIN Program (CC ENMOD/IMFOLE shows IP PIN: 1). b. CP 01A issued in current calendar year.	Use paragraphs E, I, & L
6. In response to receiving CP 01E/CP 701E, Employment Related Identity Theft notice	a. Taxpayer is **not** enrolled in the IP PIN Program (CC ENMOD/IMFOLE shows IP PIN: 0). b. No record of CP 01A issuance.	Use paragraphs D, I, J, K, & L
7. To report a non-tax related issue	a. CC ENMOD/IMFOLE has an unreversed TC 971 AC 527, refer to IRM 25.23.2.8.6.1.2, Resolving Non-Tax Related Affected Accounts with TC 971 AC 527 for guidance on processing these Form 14039 request.	Use paragraphs A, F, I and L **Note:** Use the language below in open paragraph "F". "To further protect you, we will issue you an IP PIN by mail in December. You will need an identity protection PIN to file your tax returns in the future."

Exhibit 25.23.3-3 (Cont. 3) (06-14-2024)
Self-Identified - Non-Tax-Related Identity Theft - IDT4 Scenarios for Issuing the 4402C or 4402SP Letter

If Form 14039 was filed	And	Then use the following selective paragraphs when sending Letter 4402C or 4402SP
8. Request to reversal/removal the self-identified non-tax-related indicator on their account	a. The TC 971 AC 504 code can be reversed see IRM 25.23.2.8.1.3, IMF Only-Manually Reversing TC 971 AC 504. b. The address on the taxpayer (Form 14039, Correspondence, or Envelope) inquiry matches the address of record. c. The taxpayer provided a reasonable explanation as to why the marker should be removed.	Use paragraphs A, F, & L ***Reminder:*** If the taxpayer has an IP PIN requirement, add the following sentence to the open paragraph: "Reversing this indicator does not eliminate the requirement to file a tax return with an IP PIN. You will still be required to use an IP PIN when filing your tax return."

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