CREDIT AND DEBT MANAGEMENT
OPERATING STANDARDS AND PROCEDURES HANDBOOK

# INTERNAL REVENUE SERVICE INFORMATION

## Section 1.0 Purpose

The purpose of this appendix is to provide guidance to Department of Commerce organization units requesting taxpayer address information from the Internal Revenue Service (IRS).

Taxpayer names and addresses obtained from the IRS are considered by law to be the same as Federal tax returns and return information. Taxpayer information will be provided by the IRS to Federal agencies under reimbursable service agreements.

## Section 2.0 Policy

Taxpayer address information shall be obtained from the IRS for official use only as needed to collect Federal claims against individuals pursuant to Internal Revenue Code § 6103 for debt collection purposes.

## Section 3.0 Applicability

These procedures relate to large volume requests of one hundred (100) or more items. Information on procedures regarding small volume requests can be obtained by contacting the local IRS Disclosure Officer

For large volume requests, contact the Program Manager for Reimbursable Activities, IRS, Telephone: 202-622-5145.

## Section 4.0 Authority

Disclosure of taxpayer address information to Federal agencies for their use in collecting Federal claims against an individual is provided for under the authority of 26 U.S.C. 6103(m)(2).

## Section 5.0 Procedures

.01 Requesting Data

a. Customer Account Data Engine, Individual Master Files (CADE-IMF) contain information on the tax accounts of individuals. IMF Address Requests may be made on magnetic tape or cartridge.

b. The Taxpayer Identification Number (TIN) is used to identify CADE-IMF Accounts (Social Security Number format xxx-xx-xxxx).

c. Data will be extracted from the CADE-IMF based on a match between the master file and the data record submitted by the requester. Both the TIN and name control on the data record request must match with a record on the master file before any data is extracted. Without a match, the IRS will not provide the requested data.

.02 Application for Inclusion in the Program

a. All applications should be submitted to:

Internal Revenue Service
Director, Office of Governmental Liaison
Room 1611
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

b. The application must be in writing and should indicate that the organization unit wishes to receive address data, taxpayer delinquent account data, or both. The application should also indicate that data will be requested from the CADE-IMF, and submissions will be made via cartridge.

c. For more detailed information regarding the format of requests to IRS for taxpayer address information under 26 U.S.C. 6103(m)(2) contact the Program Manager for Reimbursable Activities, IRS, Telephone: 202-622-5145.

Section 6.0 Safeguard Procedures

As a condition of receiving Federal tax returns and return information, the receiving organization unit must establish and maintain, to the satisfaction of the IRS, certain safeguards designed to prevent unauthorized uses of the information and to protect the confidentiality of that information. In addition to formal written requests, IRS may require formal agreements, which specify, among other things, how the information will be protected. An organization unit must ensure its safeguards will be ready for immediate implementation upon receipt of the information. A copy of IRS Publication 1075, "Tax Information Security Guidelines for Federal, State and Local Agencies," which provides guidance in assuring that the practices, controls and safeguards employed adequately protect the confidentiality of the data provided by the IRS can be obtained at IRS's web site: IRS's web site.

**Deleted:** agreements which