

# **IDENTITY THEFT CASE REVIEW REPORT: A Statistical Analysis of Identity** Theft Cases Closed in June 2014

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#### **INTRODUCTION<sup>1</sup>**

In general, tax-related identity theft (IDT) occurs when an individual intentionally uses the personal identifying information of another person to file a falsified tax return with the intention of obtaining an unauthorized refund.<sup>2</sup> Identity theft victims must substantiate their identity with the IRS, file various forms, and wait months or even years to receive their tax refunds and unwind the account issues.

The National Taxpayer Advocate remains concerned that a significant percentage of the IRS's IDT cases involve multiple issues, requiring victims to navigate through a labyrinth of IRS operations and recount their experience time and again to different IRS employees. Because the IRS assigns its IDT workload on a module-by-module basis (*i.e.*, it is concerned with resolving a specific tax issue in a given year), the IRS does not really know if an IDT case is a single-issue case. For example, an Accounts Management (AM) assistor would not address an Examination or Collection issue related to the IDT, or resolve an issue that may affect a second or even third tax year.

From our experience in working IDT cases in the Taxpayer Advocate Service (TAS), we know that many cases involve multiple issues. While TAS cases are not necessarily representative of overall IRS cases, we suspect that a significant percentage of the IRS's IDT cases contain multiple issues, some of which must be addressed by multiple functions. Even when cases remain in one function (such as AM), we are concerned that such cases may be transferred from one assistor to another with significant periods of non-activity. We are also concerned that the IRS may close IDT cases prematurely, before all related issues have been fully addressed.

This case review will provide statistically-significant data from a representative sample of IDT cases. The Findings section provides additional details and specific percentages of case characteristics.

#### BACKGROUND

The National Taxpayer Advocate first raised concerns with the IRS's ability to resolve IDT cases in her 2004 Annual Report to Congress.<sup>3</sup> Since then, the IRS has grappled to find the best approach for working IDT cases. In fiscal year (FY) 2012, the IRS decentralized the process of working IDT cases by dispersing responsibility among more than 20 specialized units.

Identity theft is an invasive crime that can have traumatic emotional impact. Some psychiatrists believe the symptoms experienced by victims of IDT are quite similar to those suffered by victims of

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<sup>2</sup> This type of tax-related identity theft is referred to as "refund-related" identity theft. In "employment-related" identity theft, an individual files a tax return using his or her own tax identification number, but uses another individual's Social Security number (SSN) to obtain employment, and consequently, the wages are reported to the IRS under the SSN. The IRS has procedures in place to minimize the tax administration impact to the victim in these employment-related identity theft situations. Accordingly, we will focus on refund-related identity theft in this report.

<sup>3</sup> National Taxpayer Advocate 2004 Annual Report to Congress 133-36 (Most Serious Problem: *Inconsistent Campus Procedures*).

post-traumatic stress disorder.<sup>4</sup> For such individuals, dealing with the IRS and having to explain the circumstances of the incident to multiple assistors creates unnecessary stress. Due to the complex nature of IDT cases, the National Taxpayer Advocate recommended that the IRS assign a sole contact person who would interact with IDT victims throughout the case, from the first call to the final resolution of the case.<sup>5</sup> There is no need to subject the victim to any further harm by requiring him or her to provide the same items of documentation or repeat the facts multiple times to different IRS functions.

In each of the 2013 and 2014 calendar years, the IRS received approximately 730,000 IDT cases with taxpayer impact.<sup>6</sup> These counts are a compilation of receipts reported by various functions within IRS's operating divisions that work IDT modules, and demonstrate the magnitude of the identity theft problem facing the IRS. The National Taxpayer Advocate recognizes and appreciates the efforts made by the IRS to work through its inventory of IDT cases. However, she continues to be concerned with the burden placed on taxpayers whose identities are stolen, particularly where there are multiple issues involved.

TAS has been hit especially hard by IDT receipts, which peaked in FY 2013 with nearly 58,000 cases. Although TAS IDT receipts have decreased in FY 2014, they still account for over 20 percent of overall TAS case receipts, by far the largest category.



## FIGURE 1<sup>7</sup>

TAS identity theft case receipts, FYs 2010-2014

In its response to the National Taxpayer Advocate's recommendations in her 2013 Annual Report to Congress, the IRS stated the Identity Protection Specialized Unit (IPSU) is the centralized function and the single point of contact for IDT victims.<sup>8</sup> In our experience working IDT cases in TAS, we have seen

<sup>4</sup> See T. Sharp et al., Exploring the Psychological and Somatic Impact of Identity Theft, J. OF FORENSIC SCI., Vol. 49:131 (Jan. 2004); J. Monchuk, Researcher Finds the Psychological Effects of Identity Theft Lingers with Victims (Apr. 20, 2011), available at http://medicalxpress.com/news/2011-04-psychological-effects-identity-theft-lingers.html; Identity Theft Resource Center, ITRC Fact Sheet 108: Overcoming the Emotional Impact, available at http://www.idtheftcenter.org/Fact-Sheets/fs-108.html; L. Carey, Can PTSD Affect Victims of Identity Theft: Psychologists Say Yes (July 29, 2009), available at http://voices.yahoo.com/can-ptsdaffect-victims-identity-theft-psychologists-3915926.html.

<sup>5</sup> National Taxpayer Advocate FY 2015 Objectives Report to Congress 110-11.

<sup>6</sup> IRS, *Global IDT Theft Report*, Servicewide Year-to-Date Chart. The total taxpayer-impact IDT receipts (Line 462) for IRS are as follows: 1/1/2013 thru 12/31/2013 – 727,940 cases; 1/1/2014 thru 11/30/2014 – 734,710 cases.

<sup>7</sup> Taxpayer Advocate Management Information System Case Receipts, FY 2010 – 2014.

<sup>8</sup> See IRS response to recommendations from the National Taxpayer Advocate's 2013 Annual Report to Congress, *available at* http://www.taxpayeradvocate.irs.gov/userfiles/file/IRS-2013-MSP-Responses.pdf.

many instances where the victim is forced to interact not just with the IPSU assistor, but with employees in various other functions. Moreover, the IPSU does not designate a single assistor per IDT case; the victim must call a centralized number each time he or she needs to reach the IPSU.

In May 2014, the IRS announced it would realign many of its IDT functions.<sup>9</sup> A new organization within AM will have a single leadership team that will have end-to-end responsibility and accountability for IDT victim assistance policy and operations. While the National Taxpayer Advocate applauds this decision, the same concern exists—IDT victims with multiple issues must be provided a sole contact person within the IRS with whom to interact for the duration of the case. Moreover, having a dedicated point of contact within the IRS with responsibility for overseeing an IDT victim's case would ensure that all related issues are fully resolved prior to case closure. This research project analyzes the IRS's ability to resolve IDT cases as experienced by the taxpayer—who is primarily interested in resolving all the issues and receiving his or her refund.

#### **OBJECTIVES**

The intent of this case review is to analyze taxpayer experiences with the IRS in resolving tax-related IDT issues. We attempted to quantify:

- The complexity of IDT casework;
- The number of times an IDT case was transferred;
- The amount of time required for the IRS to address all IDT-related issues from the perspective of the taxpayer; and
- Whether the IRS waited until all related issues were fully resolved to close IDT cases.

The findings from this research can guide the development of an approach under which a function would conduct a global account review<sup>10</sup> upon case receipt, and identify and handle multi-issue IDT cases by assigning one employee to interact with the taxpayer and coordinate with IRS functions.

#### **METHODOLOGY**

To gain a better understanding of what is really going on in the IRS inventory of IDT cases, TAS (in coordination with Wage and Investment Division (W&I)) pulled a representative sample of IDT cases from IRS inventory. TAS reviewed 409 cases (or "modules" in IRS parlance) involving 389 taxpayers

<sup>9</sup> Email from Commissioner Koskinen to IRS employees (May 7, 2014).

<sup>10</sup> A global account review upon receipt of a case would include an account analysis to determine years impacted, issues involved, and functional activity needed to resolve the case from the taxpayer's perspective.

that received a closing code in June 2014 indicating that all IDT-related issues have been resolved.<sup>11</sup> The sample was large enough that we can be at least 95 percent confident that the results reflect the views of the universe of taxpayers with a margin of error of five percent or less. We selected cases closed in 2014 because we wanted to capture the benefit of AM's revamped procedures for streamlined processing of duplicate filings.<sup>12</sup>

Initially, we extracted a random sample of 1,000 modules and requested Integrated Data Retrieval System (IDRS) data on all modules. Of the 1,000 modules in the original sample, the necessary information to complete the data collection instrument (DCI) was available on only 409. The IRS advised us that the modules with available data were no different in type or substance than those for which this data was no longer available. Moreover, June IDT closures should be reflective of FY 2014 IDT cases closed after the procedural change noted above. Therefore, these study results should be representative of the IRS work on IDT cases.

Seven TAS reviewers used the DCI to record data from IDRS records.<sup>13</sup> The DCI was programmed into an electronic survey document so that each reviewer selected from the same answers to each survey question. The appendix to this report contains a copy of the survey instrument.

This data was supplemented by certain systemic data elements obtained from Master File, including IDT account markers<sup>14</sup> and their associated transaction dates and posting cycle dates, source codes, business operating division and function responsible for the case, and tax period. We also extracted transaction dates, cycle posting dates, and amounts for modules with refunds (either systemically or manually generated), including credit interest, undeliverable refunds, and duplicate filing conditions.

# **LIMITATIONS**

Cases in our sample contained an account marker signifying closure of the IDT issue by the IRS for at least one module at the time of case selection. As previously indicated, the IRS places this identification marker on a module when it has completed all actions to resolve the IDT issue. The information necessary to complete the DCI generally is removed from IDRS within 30 days of the IRS closing the IDT issue. We discovered that 15 percent of the sampled taxpayers (60 of 389) had additional modules with

<sup>11</sup> Transaction Code (TC) 971 Action Code (AC) 501 indicates that an IDT case has been resolved, while TC 971 AC 522 merely indicates that documentation has been received to substantiate a victim's claim of IDT. The IRS revamped its processes for IDT victim assistance during the 2014 filing season. We selected IDT modules with TC 971 AC 501 applied during the month of June 2014 in an attempt to analyze cases that have been fully resolved under the new procedures. Some of these modules received a TC 971 AC 501 in May 2014, but did not post until June 2014. For this sample, we pulled IDRS command codes TXMOD and ENMOD for each affected module of sampled taxpayers. Command Code TXMOD is used to request all tax module information for a specific tax period on the Taxpayer Information File. Command Code ENMOD is designed to provide name, address, and other entity information from an input of the taxpayer identification number. In addition to IDRS, we used Accounts Management Services (AMS), Correspondence Examination Automation System (CEAS), and Correspondence Imaging System (CIS) to pull data for this review. AMS provides a common user interface that allows users to update taxpayer accounts, view history and comments from other systems and access a variety of case processing tools. CEAS is utilized in the examination process to compute proposed tax adjustments, interest, and penalties. CIS is a document imaging and workflow system. All incoming paper correspondence, notice replies, amended returns, internal transcripts, and internal Computer Paragraph notices are scanned and processed as digital images.

<sup>12</sup> Some taxpayers in the sample continue to have unresolved IDT issues involving other years.

<sup>13</sup> This data was supplemented by certain systemic data elements obtained from Master File, including TC 971 AC 501/506/522 dates, posting cycle dates, source codes, business operating divisions, tax periods, and programs. Transaction dates, cycle posting dates, and amounts were also pulled for modules with refunds (either systemically generated or manual), credit interest, undeliverable refunds, and duplicate filing conditions.

<sup>14</sup> TC 971 AC 501/506/522.

open IDT issues in prior or subsequent years.<sup>15</sup> In these instances, the data was not available to analyze these other modules. The results from this study only pertain to the sample modules and may not be reflective of the entire taxpayer experience with the IRS. Thus, the taxpayer perspective of the cycle times calculated in this review is likely understated because we cannot include the time it took to resolve these other modules.

Another limitation is that we relied on the existence of an account marker as an indicator that an IDT issue was resolved. However, we discovered that the existence of this marker does not necessarily indicate that all actions have been taken to address the IDT victim's issues. As discussed later, the IRS prematurely placed this indicator on the accounts of 85 taxpayers in our sample, or 22 percent, even though it had not taken all necessary actions. In those instances, the IRS had to take additional steps to fully resolve the IDT issue.<sup>16</sup> Thus, the cycle time calculated in our case review is further understated.

# **FINDINGS**

# **Complexity of IDT Casework**

#### The Majority of IDT Victims Had Tax Issues Impacting Just a Single Year

There were 389 distinct taxpayers in our sample of IDT cases. Upon first glance, it appeared that the overwhelming majority of victims (374, or 96 percent) had modules that included issues from a single year, while only 15 taxpayers (four percent) had modules that included issues spanning multiple years.<sup>17</sup> However, these figures do not include taxpayers who had open IDT-related issues from other years. As discussed earlier, there were 60 taxpayers<sup>18</sup> (15 percent) who had open IDT modules from other years in our review. Even taking into account these taxpayers with open IDT modules, the majority of victims had IDT issues affecting just one tax year.

### Nearly 30 Percent of IDT Cases Involved Multiple Issues

Almost 30 percent (112 of 394) of the modules reviewed included multiple issues; conversely, over 70 percent involved just one issue.<sup>19</sup> Additional issues raise the level of complexity and may require additional time for the IRS to resolve and further taxpayer contact with other IRS functions.

<sup>15</sup> Among these 60 taxpayers, there were 100 open modules.

<sup>16</sup> Of the 85 taxpayers, 71 still had unresolved tax issues as of November 24, 2014. The IRS had resolved the tax issues for 14 of these taxpayers since the review ended, but before November 24, 2014.

<sup>17</sup> Twelve taxpayers had issues spanning two years, one taxpayer had issues spanning three years, and two taxpayers had issues spanning four years.

<sup>18</sup> These 60 taxpayers collectively had 100 open modules from prior or subsequent years.

<sup>19</sup> The issue could not be determined in 15 cases; they are excluded from this total.

## **FIGURE 2**

#### Identity theft cases by number of tax issues



IDT cases may involve several types of issues, including duplicate filing, notice, underreporting (AUR), and audit. The most frequently identified issue was duplicate filing (50 percent), followed by "notice" (12 percent). The remaining issues represented less than ten percent of all issues identified.

Issue	Count	Percent
Duplicate Filing	263	50.4%
Notice	63	12.1%
Automated Under-Reporter (AUR)	46	8.8%
Other	31	5.9%
Audit	22	4.2%
Wage Verification	17	3.3%
Erroneous Refund	16	3.1%
Tax Delinquency Indicator (TDI)	14	2.7%
No Filing Requirement	13	2.5%
Levy	9	1.7%
Unpostable	8	1.5%
Substitute for Return (SFR)	5	1.0%
Data Breach	4	0.8%
Automated Substitute for Return (ASFR)	3	0.6%
SSA Notification	3	0.6%
Deceased Indicator	2	0.4%
Taxpayer Protection Program (TPP)	2	0.4%
Criminal Investigation (CI) Scheme	1	0.2%
Total	522	100.2%

# FIGURE 3, Tax issues among IDT cases<sup>20</sup>

<sup>20</sup> Numbers do not total 100 percent due to rounding.

# **IDT Case Transfers**

# The Majority of IDT Cases Were Worked Within a Single Function

Eighty-five percent of the cases in our review were worked by a single function. The rest were worked by anywhere from two to five functions, with most of them involving two functions.

#### **FIGURE 4**



#### Number of functions working IDT cases

These results may seem to indicate that IDT victims generally remain with one IRS assistor for the duration of their case, but that is not necessarily correct. First, an IDT victim could be handed off to multiple assistors during the course of case resolution. For example, the IPSU does not designate an assistor to work with a particular taxpayer;<sup>21</sup> rather, the taxpayer must call the general IPSU number to inquire about the case. Second, the IRS has a very loose definition of a "function" for purposes of its multiple function criteria. Eight different functions are lumped into a catchall category called "Compliance."<sup>22</sup> For example, if an IDT issue required coordination with Exam and the Automated Collection System Support, the IRS would consider this case to have been worked by one function, even though employees in Exam do not work Collection cases and vice versa.

# Two-Thirds of IDT Cases Were Transferred or Reassigned

We looked at the frequency of IDT cases being reassigned to another assistor within a function. As indicated by the following figure, we found that about 60 percent of the modules in our sample were reassigned within a function. TAS is concerned that reassignments add burden to taxpayers and may delay the resolution of the case. In our review, we found a few cases were reassigned as many as eight or nine times before they were closed.

<sup>21</sup> There is an exception for IDT cases that meet TAS case criteria 5 through 7, which are worked by a designated IPSU assistor using the Identity Theft Assistance Request (ITAR) procedures.

<sup>22</sup> Compliance functions include Automated Underreported (AUR), Automated Substitute for Return (ASFR), Campus Exam, Field Exam, Automated Collection System (ACS), Automated Collection System Support (ACSS), Compliance Services Collection Operations (CSCO), and Field Collection. See Internal Revenue Manual (IRM) 10.5.3.2.3, Multiple Function Criteria (MFC) Cases Requiring Referral to IPSU for Monitoring – IMF (Jan. 16, 2014).

#### **FIGURE 5**

Identity theft case reassignments



Reassignments	Frequency	Percent
Not reassigned	163	40%
1 - 3 times	186	45%
4 - 5 times	54	13%
More than 5 times	6	1%
Total	409	<b>100</b> %*
* Exact numbers round to 100%		

Overall, about two-thirds (67 percent) of all IDT modules in our sample were either (1) worked in more than one function, or (2) reassigned to another assistor within a function.

Given the likelihood of an IDT case moving about within the IRS, there is a concern that an IDT case may fall through the cracks without a sole contact person. We found that 42 percent of the 409 modules analyzed in our sample had periods of inactivity. Reassigned cases had longer periods of inactivity than those that were not reassigned.<sup>23</sup> In other words, *in more than 40 percent of the IDT cases sampled, the IRS took no action for an average of two and a half months (78 days)*.

# **Time Needed to Fully Resolve All IDT-Related Issues**

# From the Taxpayer's Perspective, the Average Cycle Time Was 179 Days

Identity theft victims who are already traumatized by an invasive crime typically wait months for the IRS to resolve their tax-related cases. The National Taxpayer Advocate is concerned that the IRS cannot provide a servicewide cycle time measure for resolving IDT cases *from the taxpayer's perspective*. While some functions (such as AM) can track how long IDT cases stay in their inventory, there is no standard calculation of cycle time across the IDT functions. The cycle times reported by various IDT specialized units do not reflect the time that has passed since the taxpayer filed a return, or the time spent interacting with other functions. For example, the 120-day cycle time cited by the IRS in its response to the National Taxpayer Advocate's 2013 Annual Report to Congress pertains only to the AM portion of the case.<sup>24</sup> All

<sup>23</sup> In modules that were reassigned, the average period of inactivity was about a week longer.

<sup>24</sup> See IRS response to recommendations from the National Taxpayer Advocate's 2013 Annual Report to Congress, available at http://www.taxpayeradvocate.irs.gov/userfiles/file/IRS-2013-MSP-Responses.pdf.

this means is that it took AM 120 days to resolve one module; it does not mean all of the victim's IDT-related tax issues were resolved in 120 days.<sup>25</sup>

In this case review, we looked at IDT case cycle time from the taxpayer's perspective—from the date of initial contact with the IRS by an IDT victim to the date the IRS issued a refund, if applicable, or completed the account adjustments. As a result, the cycle time computed in our review is significantly different than the cycle time reported by the IRS. The average cycle time for the IDT cases in our sample was 179 days (six months), with a median case cycle time of 105 days (approximately 3 ½ months). We believe this measure more accurately indicates how long the IRS takes to resolve IDT cases.

When taxpayers must wait six months for the IRS to resolve their IDT-related tax issues, it can cause a significant hardship, especially for those awaiting tax refunds. The burden is on the victims to call the IRS multiple times, who must explain the circumstances to a different assistor each time. Moreover, because the IRS waits until the module is fully resolved to place an IDT marker on the account, an IDT victim will not receive the benefit of an Identity Protection PIN<sup>26</sup> during this 179-day average cycle time.

As discussed below, some IDT modules in our review were closed out by the function even though not all appropriate actions were taken. Furthermore, this 179 day measure is just for one module impacting one year and may only represent part of the victim's IDT-related tax issues. As a result, the average cycle time of 179 days is understated.

# More than One-Fifth of the Victims Had Unresolved IDT-Related Issues When the IRS Closed Their Modules

The input of TC 971 AC 501 generally indicates that all IDT issues have been resolved. However, we noticed that for many modules in our review, the TC 971 AC 501 was input before all closing actions had been taken. Specifically, we found that for 85 taxpayers in our sample (22 percent), the IRS had closed an IDT module without taking the appropriate steps to fully resolve the victim's account.<sup>27</sup> Although their modules received a closing code, some IDT victims did not receive a refund, or the IRS failed to update the victim's address to receive an Identity Protection PIN for example. We provided the IRS with a list of taxpayers for whom the appropriate closing actions were not taken, despite the existence of a TC 971 AC 501 on the module.<sup>28</sup>

- 28 The unresolved issue listing sent over to the IRS operating divisions identified the following broad categories of incomplete action items:
  - Refunds not yet issued;
  - Addresses not updated;
  - Victim's returns not assessed;
  - Incomplete/incorrect adjustments;
  - Erroneous refunds issued; and
  - Balance due closing letters not issued.

<sup>25</sup> The IRS states that AM counts cycle time from the victim's "return received date." However, as noted above, in many cases AM deals with only one aspect of the of the overall victim's interactions with the IRS as a result of the IDT, and those other interactions are not necessarily captured in AM's cycle time.

<sup>26</sup> An Identity Protection PIN is a six-digit code that must be entered on the tax return at time of filing by certain victims of IDT. This Identity Protection PIN protects accounts from being susceptible to further misuse by identity thieves.

<sup>27</sup> Of the 85 taxpayers, 71 still had unresolved tax issues as of November 24, 2014. The IRS had resolved the tax issues for 14 of these taxpayers since the review ended, but before November 24, 2014.

#### **FIGURE 6**





In FY 2014, the IRS closed IDT cases with a TC 971 AC 501 indicator for nearly 270,000 taxpayers.<sup>29</sup> Extrapolating the 22 percent of the sample cases that were closed prematurely, we estimate that nearly 60,000 IDT victims were not made whole when the IRS closed their cases.<sup>30</sup>

Each of these cases purportedly underwent a global account review<sup>31</sup> prior to closing. In many instances, we saw that a global account review was completed, but the issues were not resolved (*e.g.*, the refund was not yet issued). This raises the question as to whether the way in which the IRS conducts the global account review is effective, or whether IRS employees need additional training in interpreting the findings of the global account review.

## **CONCLUSION AND RECOMMENDATIONS**

Identity theft cases are complex, often including multiple tax issues and spanning multiple years. Almost 30 percent of the IDT cases in our sample involved multiple tax issues. Due to limitations of IRS data, we could not completely ascertain what percent of IDT cases involved tax issues that spanned multiple years.

About two-thirds of IDT modules reviewed were worked by multiple functions or were reassigned within a function. When cases are transferred or reassigned, there is a risk that case activity will stall. Among IDT cases with periods of inactivity, the average period of inactivity was 78 days. The National Taxpayer Advocate believes assigning a sole contact person on these types of IDT cases will prevent such extended periods of inactivity.

The average cycle time for IDT cases is at least 179 days. The cycle time we calculated is most certainly understated for at least two reasons. First, because there may be associated open modules that were not included in this review. Second, because 22 percent of the "closed" cases in our sample still required additional steps to fully resolve the taxpayers' IDT issues. That is, not all IDT cases that the IRS considers closed are actually resolved.

<sup>29</sup> Data pulled from the Compliance Data Warehouse, Individual Master File transaction history entity table (Dec. 18, 2014).

<sup>30</sup> The 95 percent confidence interval is from 16.9 percent to 26.9 percent, which translates to an estimate of 45,186 to 72,001 taxpayers.

<sup>31</sup> 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 subsequent for modules potentially impacted by identity theft. IRM 21.9.2.6, *Global Review* (Feb. 3, 3014).

Based on the findings, the National Taxpayer Advocate recommends the following actions:

- 1. Functions working IDT cases should conduct a global account review upon case receipt and handle only single-issue IDT cases.
- 2. IDT victims with multiple issues should be assigned a sole IRS contact person (and provided with a toll-free direct extension to this contact person) who would interact with them throughout and oversee the resolution of the case, no matter how many different IRS functions need to be involved behind the scenes.
- 3. The IRS should count each function that works IDT cases separately, rather than lumping eight different functions into a catchall "Compliance" bucket for purposes of its multiple function criteria.
- 4. The IRS should track IDT cycle time in a way that reflects the taxpayer's experience more accurately—from the time the taxpayer submits the appropriate documentation to the time the IRS issues a refund (if applicable) or otherwise resolves all related issues.
- 5. The IRS should review its global account review procedures to ensure all related issues are actually resolved (including issuance of a refund, if applicable) prior to case closure, and conduct appropriate training for its employees.

# **APPENDIX: Data Collection Instrument used in Case Review**

1.)	1.) Assigned Case Number ( provided in case list)						
2.)	2.) When did the taxpayer initiate contact with IRS?						
3.) \	3.) Which Tax Year does this DCI information pertain to? (select only one)						
Choic	e Number	Percent					
2008							
2009							
2010							
2011							
2012							
2013							
Other							
3-1.)	Please s	pecify the year.					
	e to efile ate filing						
Audit							
Notice	ž						
AUR							
	lotification						
ASFR							
Lien							
Unpos	stable						
SFR	) (;fi:						
	Verification						
	eous Refund olding Complian						
TDI	oung compilan						
	sed Indicator						
CI Scl							
Other							
4-1.)	Please sp	pecify the issue.					
	Which IRS BO	D/ function did th	e taxpayer initially	/ contact?			
5.)							

Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed			
Taxpayer Advocate Service			
Wage & Investment			
Other			
5-1.) Please specify the Operating Division o	r Function ( TP initial	contact).	
5-2.) Please specify the SBSE Function ( TF	initial contact).		
Answer	# Responses	% Who Answered	% of Total
ACS -Automated Collection System			
ASFR - Automated Substitute for Return			
AUR - Automated Underreporter			
CFBALDUE or CFDELRET - Field Collection			
CORR - Correspondence Exam			
CSCO - Compliance Services Collection Operations			
DITA - Designated Identity Theft Adjustment			
FLADV - Field Advisory FLDEXAM - Field Exam			
FLDEXAM - Field Exam FLDINSV - Field Insolvency			
TDI - Tax Delinquency Investigation			
Other			
5-3.) Please specify the WI Function (TP in	itial contact).		
Answer	# Responses	% Who Answered	% of Total
ACS -Automated Collection System			
AM (IRS identified IDT) - Accounts Management			
AMADJ (TP identified IDT) - Accounts Management			
IPSU			
AMADJ (TP identified IDT) - Accounts Management AM			
ASFR - Automated Substitute for Return			
AUR - Automated Underreporter EXAM - Correspondence Exam			
CSCO - Compliance Services Collection Operations			
CPAT - Compliance Post Adjustment Team			
FA - Field Assistance			
RICS (TPP) - Return Integrity & Correspondence			
Svcs, Taxpayer Protection Prgm			
RICS (IVO) - Return Integrity & Correspondence			
Svcs, Integrity & Verification Operation			
SP - Submission Processing Other than ID Theft			
SPIDT - Submission Processing Identity Theft			
TDI - Tax Delinquency Investigation			
WHC - Withholding Compliance Other			
) When was SSN owner's return received? (m	m/dd/yy, 99/99/99 if	unknown)	
) What Filing Status did the taxpayer show o	n the return?		
<b>Answer</b> Single	# Responses	% Who Answered	% of Total
Married Filing Joint (MFJ)			
Married Filing Separate (MFS)			
Head of Household (HoH)			
Widow			
N/A			

	Answer	Yes	# Responses	% Who Answered	% of Total
		No			
	Unable to	o Determine			
9-1.) When did	the taxpayer provi	ide a legible F	orm 14039? (mm/dd	/yy, 99/99/99 if not provided	)
10.) Were all re	equired supporting	documents inc	cluded with the For	m 14039?	
	Answer		# Responses	% Who Answered	% of Total
	All documer	nts included	-		
	Some documer				
		nts included			
	Unable to	o Determine			
10-1.) Wa	s the Form 14039 r	returned to the	e taxpayer? (some d	ocs)	
	Answer		# Responses	% Who Answered	% of Total
		Yes			
	lloobl- t	No Dotormino			
	Unable to	o Determine			
10-2.) Wa	as the Form 14039	returned to th	e taxpayer? (no doc	s)	
			# Deenenees	% Who Answered	% of Total
	Answer		# Responses		
	Answer	Yes	# Responses		
10-3.) When w	Unable to	No o Determine	-	docs - mm/dd/yy, 99/99/99 if	
	Unable to as the Form 14039	No o Determine returned to th	ne taxpayer? (some	docs - mm/dd/yy, 99/99/99 if s - mm/dd/yy, 99/99/99 if not	not provided)
10-4.) When wa	Unable to as the Form 14039 as the Form 14039	No o Determine returned to th	ne taxpayer? (some e taxpayer? (no doc		not provided) t provided)
10-4.) When wa	Unable to as the Form 14039 as the Form 14039	No o Determine returned to th	ne taxpayer? (some e taxpayer? (no doc	s - mm/dd/yy, 99/99/99 if nol	not provided) t provided)
10-4.) When wa	Unable to as the Form 14039 as the Form 14039 imes did the IRS re	No po Determine returned to th returned to th equest a compl 0	ne taxpayer? (some ne taxpayer? (no doc leted Form 14039 a	s - mm/dd/yy, 99/99/99 if nol fter one was already receiv	rot provided) t provided) /ed?
10-4.) When wa	Unable to as the Form 14039 as the Form 14039 imes did the IRS re	No o Determine returned to th returned to th equest a compl 0 1	ne taxpayer? (some ne taxpayer? (no doc leted Form 14039 a	s - mm/dd/yy, 99/99/99 if nol fter one was already receiv	rot provided) t provided) /ed?
10-4.) When wa	Unable to as the Form 14039 as the Form 14039 imes did the IRS re	No o Determine returned to th returned to th equest a compl 1 2	ne taxpayer? (some ne taxpayer? (no doc leted Form 14039 a	s - mm/dd/yy, 99/99/99 if nol fter one was already receiv	rot provided) t provided) /ed?
10-4.) When wa	Unable to as the Form 14039 as the Form 14039 imes did the IRS re	No o Determine returned to th returned to th equest a compl 0 1	ne taxpayer? (some ne taxpayer? (no doc leted Form 14039 a	s - mm/dd/yy, 99/99/99 if nol fter one was already receiv	rot provided) t provided) /ed?
10-4.) When wa 11.) How many t	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer	No o Determine returned to th returned to th equest a compl 1 2 3 4 or more	ne taxpayer? (some ne taxpayer? (no doc leted Form 14039 a # Responses	s - mm/dd/yy, 99/99/99 if nol fter one was already receiv	r not provided) t provided) /ed?
10-4.) When wa 11.) How many t 12.) When did If	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow	No po Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett	ne taxpayer? (some ne taxpayer? (no doc leted Form 14039 a # Responses	s - mm/dd/yy, 99/99/99 if nol fter one was already receiv % Who Answered	r not provided) t provided) /ed?
10-4.) When wa 11.) How many t 12.) When did If	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow	No po Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett	ne taxpayer? (some ne taxpayer? (no doc leted Form 14039 a # Responses	s - mm/dd/yy, 99/99/99 if noi fter one was already receiv % Who Answered 9/99/99 in not applicable)	r not provided) t provided) /ed?
10-4.) When wa 11.) How many t 12.) When did If	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow BOD / function sen Answer	No o Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett t the initial ac Appeals	ne taxpayer? (some le taxpayer? (no doc leted Form 14039 a # Responses eer? (mm/dd/yy or 9 knowledgement let	s - mm/dd/yy, 99/99/99 if noi fter one was already receiv % Who Answered 9/99/99 in not applicable) ter to the taxpayer?	i not provided) t provided) /ed? % of Total
10-4.) When wa 11.) How many t 12.) When did If	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow BOD / function sen Answer Criminal In	No o Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett t the initial ac Appeals nvestigation	ne taxpayer? (some le taxpayer? (no doc leted Form 14039 a # Responses eer? (mm/dd/yy or 9 knowledgement let	s - mm/dd/yy, 99/99/99 if noi fter one was already receiv % Who Answered 9/99/99 in not applicable) ter to the taxpayer?	i not provided) t provided) /ed? % of Total
10-4.) When wa 11.) How many t 12.) When did If 13.) Which IRS	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow BOD / function sen Answer Criminal In Large Business & I	No po Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett t the initial ac Appeals nvestigation nternational	ne taxpayer? (some le taxpayer? (no doc leted Form 14039 a # Responses eer? (mm/dd/yy or 9 knowledgement let	s - mm/dd/yy, 99/99/99 if noi fter one was already receiv % Who Answered 9/99/99 in not applicable) ter to the taxpayer?	i not provided) t provided) /ed? % of Total
10-4.) When wa 11.) How many t 12.) When did If 13.) Which IRS	Unable tr as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow BOD / function sen Answer Criminal In Large Business & I overnmental Liaison &	No po Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett t the initial ac Appeals nvestigation nternational & Disclosure	ne taxpayer? (some le taxpayer? (no doc leted Form 14039 a # Responses eer? (mm/dd/yy or 9 knowledgement let	s - mm/dd/yy, 99/99/99 if noi fter one was already receiv % Who Answered 9/99/99 in not applicable) ter to the taxpayer?	i not provided) t provided) /ed? % of Total
10-4.) When wa 11.) How many t 12.) When did If 13.) Which IRS	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow BOD / function sen Answer Criminal In Large Business & I overnmental Liaison & Small Business / Se	No o Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett t the initial ac Appeals nvestigation nternational & Disclosure If-Employed	ne taxpayer? (some le taxpayer? (no doc leted Form 14039 a # Responses eer? (mm/dd/yy or 9 knowledgement let	s - mm/dd/yy, 99/99/99 if noi fter one was already receiv % Who Answered 9/99/99 in not applicable) ter to the taxpayer?	i not provided) t provided) /ed? % of Total
10-4.) When wa 11.) How many t 12.) When did If 13.) Which IRS	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow BOD / function sen Answer Criminal In Large Business & I overnmental Liaison & Small Business / Se Taxpayer Advoor	No o Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett t the initial ac Appeals nvestigation nternational & Disclosure if-Employed cate Service	ne taxpayer? (some le taxpayer? (no doc leted Form 14039 a # Responses eer? (mm/dd/yy or 9 knowledgement let	s - mm/dd/yy, 99/99/99 if noi fter one was already receiv % Who Answered 9/99/99 in not applicable) ter to the taxpayer?	i not provided) t provided) /ed? % of Total
10-4.) When wa 11.) How many t 12.) When did If 13.) Which IRS	Unable to as the Form 14039 as the Form 14039 times did the IRS re Answer RS send the acknow BOD / function sen Answer Criminal In Large Business & I overnmental Liaison & Small Business / Se Taxpayer Advoor	No o Determine returned to th returned to th equest a compl 0 1 2 3 4 or more vledgment lett t the initial ac Appeals nvestigation nternational & Disclosure If-Employed	ne taxpayer? (some le taxpayer? (no doc leted Form 14039 a # Responses eer? (mm/dd/yy or 9 knowledgement let	s - mm/dd/yy, 99/99/99 if noi fter one was already receiv % Who Answered 9/99/99 in not applicable) ter to the taxpayer?	i not provided) t provided) /ed? % of Total

13-1.)	Please specif	y the Operating Divisio	n or Function (IRS init	ial contact).	
13-2.)	Please spe	ecify the SBSE Function	I (IRS initial contact).		
	Answ	er	# Responses	% Who Answered	% of Total
		nated Collection System			
		ed Substitute for Return			
		utomated Underreporter			
	CFBALDUE or CFE	DELRET - Field Collection			
		- Correspondence Exam			
		es Collection Operations			
Ľ	DITA - Designated To	dentity Theft Adjustment			
		FLADV - Field Advisory			
	FU	FLDEXAM - Field Exam DINSV - Field Insolvency			
		elinquency Investigation			
		Other			
13-3.)	Please spe	cify the WI Function (I	RS initial contact).		
	Answ	er	# Responses	% Who Answered	% of Total
		mated Collection System			
		<ul> <li>Accounts Management</li> <li>Accounts Management</li> </ul>			
AMADI	(TP identified IDT)	- Accounts Management			
		AM ed Substitute for Return			
		utomated Underreporter			
	EXAM	- Correspondence Exam			
CSCO	•	es Collection Operations			
	CPAT - Compliance	e Post Adjustment Team FA - Field Assistance			
RICS	6 (TPP) - Return Inte	egrity & Correspondence			
	Svcs, T	axpayer Protection Prgm			
RICS		egrity & Correspondence & Verification Operation			
SP -		sing Other than ID Theft			
		Processing Identity Theft			
		elinquency Investigation			
	WHC	- Withholding Compliance	2		
		Other			
14.) W	hen did the IRS m	ake the 1st subsequen	t taxpayer contact? (	mm/dd/yy, 99/99/99 if not pro	ovided)
15.)	How did the IRS	make the 1st subseque	nt taxpayer contact?		
	Choice	Number	Percent		
Did not	subsequently conta	ct TP			
Letter					
Notice					
Phone					
Other					
16.) \	Why did the IRS in	nitiate this contact (1st	subsequent) with the	taxpayer?	
	Answ		# Responses	% Who Answered	% of Total
	Provid	e Additional Information Interim Update (time)			
		Status			

ontact). equent contact with # Responses	the taxpayer? % Who Answered	% of Total
equent contact with		% of Total
equent contact with		% of Total
		% of Total
# Responses	% Who Answered	% of Total
/ Function (IRS 1st	subsequent contact).	
,		
5 1st subsequent cont	act).	
# Responses	% Who Answered	% of Total
1st subsequent contac	ct).	
# Responses	% Who Answered	% of Total
	5 1st subsequent cont # Responses	Ist subsequent contact).

19.) H	low did the IRS make the 2nd subsequen	t taxpayer contact?		
	Choice Number	Percent		
Did not su	bsequently contact TP twice			
Letter				
Notice				
Phone				
Other				
20.) Wh	y did the IRS initiate this contact (2nd s	ubsequent) with the	taxpayer?	
	Answer	# Responses	% Who Answered	% of Total
	Provide Additional Information			
	Interim Update (time) Status			
	Other			
	Unable to Determine			
	No 2nd Subsequent Contact Made			
20-1.)	Please Specify (IRS 2nd subsequent of	contact).		
21.) Whi	ich IRS BOD/function initiated the 2nd s	subsequent contact v	with the taxpayer?	
	Answer	# Responses	% Who Answered	% of Total
	Appeals			
	Criminal Investigation Information Technology			
	Large Business & International			
	Operations Support			
Pr	ivacy, Governmental Liaison & Disclosure			
	Small Business / Self-Employed Taxpayer Advocate Service			
	Wage & Investment			
	Other			
	No 2nd Subsequent Contact Made			
	N/A - Not Applicable			
21-1.)	Please specify the Operating Division o	r Function (IRS 2nd s	subsequent contact).	
21-2.)	Please specify the SBSE Function (IR	S 2nd subsequent con	tact).	
	Answer	# Responses	% Who Answered	% of Total
	ACS -Automated Collection System ASFR - Automated Substitute for Return			
	AUR - Automated Substitute for Return AUR - Automated Underreporter			
	CFBALDUE or CFDELRET - Field Collection			
	CORR - Correspondence Exam			
	Compliance Services Collection Operations			
DIT	A - Designated Identity Theft Adjustment FLADV - Field Advisory			
	FLDEXAM - Field Exam			
	FLDINSV - Field Insolvency			
	TDI - Tax Delinquency Investigation			

	Answer	# Responses	% Who Answered	% of Total
	ACS - Automated Collection System			
	entified IDT) - Accounts Management			
11 עמייא (17 ונ	lentified IDT) - Accounts Management IPSU			
AMADJ (TP id	lentified IDT) - Accounts Management AM			
AS	FR - Automated Substitute for Return			
	AUR - Automated Underreporter			
CSCO - Comr	EXAM - Correspondence Exam bliance Services Collection Operations			
•	- Compliance Post Adjustment Team			
	FA - Field Assistance			
RICS (TPP)	- Return Integrity & Correspondence			
RICS (IVO)	Svcs, Taxpayer Protection Prgm - Return Integrity & Correspondence			
	vcs, Integrity & Verification Operation			
	ission Processing Other than ID Theft			
SPIDT -	Submission Processing Identity Theft TDI - Tax Delinquency Investigation			
	WHC - Withholding Compliance	2		
	Other			
23.) How	did the IRS make the 3rd subsequ		nt	
Did not subser	quently contact TP three times		-	
Letter				
Notice				
Phone				
Phone Other	id the IRS initiate this contact (3rd	subsequent) with the t	axpayer?	
Phone Other	Answer	subsequent) with the t # Responses	axpayer? % Who Answered	% of Total
Phone Other	Answer Provide Additional Information			% of Total
Phone Other	<b>Answer</b> Provide Additional Information Interim Update (time)			% of Total
Phone Other	Answer Provide Additional Information			% of Total
Phone Other	<b>Answer</b> Provide Additional Information Interim Update (time) Status			% of Total
Phone Other	<b>Answer</b> Provide Additional Information Interim Update (time) Status Other			% of Total
Phone Other	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine	# Responses		% of Total
Phone Other 24.) Why di 24-1.)	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made	<b># Responses</b> t contact).	% Who Answered	% of Total
Phone Other 24.) Why di 24-1.)	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subse	<b># Responses</b> t contact).	% Who Answered	% of Total
Phone Other 24.) Why di 24-1.)	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subs Answer	# Responses t contact). sequent contact with th	% Who Answered ne taxpayer?	
Phone Other 24.) Why di 24-1.)	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subse	# Responses t contact). sequent contact with th	% Who Answered ne taxpayer?	
Phone Other 24.) Why di 24-1.)	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subsection Answer Appeals Criminal Investigation Information Technology Large Business & International	# Responses t contact). sequent contact with th	% Who Answered ne taxpayer?	
Phone Other 24.) Why di 24-1.) 25.) Which	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subse Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support	# Responses t contact). sequent contact with th	% Who Answered ne taxpayer?	
Phone Other 24.) Why di 24-1.) 25.) Which	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subse Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support y, Governmental Liaison & Disclosure	# Responses t contact). sequent contact with th	% Who Answered ne taxpayer?	
Phone Other 24.) Why di 24-1.) 25.) Which	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subse Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support	# Responses t contact). sequent contact with th	% Who Answered ne taxpayer?	
Phone Other 24.) Why di 24-1.) 25.) Which	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subse Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support y, Governmental Liaison & Disclosure Small Business / Self-Employed	# Responses t contact). sequent contact with th	% Who Answered ne taxpayer?	
Phone Other 24.) Why di 24-1.) 25.) Which	Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 3rd Subsequent Contact Made Please Specify (IRS 3rd subsequen IRS function initiated the 3rd subs Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support y, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service	# Responses t contact). sequent contact with th	% Who Answered ne taxpayer?	

25-2.) Please specify the SBSE Function (						
	25-2.) Please specify the SBSE Function (IRS 3rd subsequent contact).					
Answer	# Responses	% Who Answered	% of Total			
ACS -Automated Collection System						
ASFR - Automated Substitute for Return						
AUR - Automated Underreporter						
CFBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam						
CSCO - Compliance Services Collection Operations						
DITA - Designated Identity Theft Adjustment						
FLADV - Field Advisory						
FLDEXAM - Field Exam						
FLDINSV - Field Insolvency						
TDI - Tax Delinquency Investigation Other						
<b>25-3.)</b> Please specify the WI Function (IR	S 3rd subsequent contac	ct).				
Answer	# Responses	% Who Answered	% of Total			
ACS -Automated Collection System						
AM (IRS identified IDT) - Accounts Management						
AMADJ (TP identified IDT) - Accounts Management IPSU						
AMADJ (TP identified IDT) - Accounts Management AM						
ASFR - Automated Substitute for Return						
AUR - Automated Underreporter						
EXAM - Correspondence Exam CSCO - Compliance Services Collection Operations						
CPAT - Compliance Post Adjustment Team						
FA - Field Assistance						
RICS (TPP) - Return Integrity & Correspondence						
Svcs, Taxpayer Protection Prgm						
RICS (IVO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation						
SP - Submission Processing Other than ID Theft						
SPIDT - Submission Processing Identity Theft						
TDI - Tax Delinquency Investigation						
WHC - Withholding Compliance Other	2					
Other						
6.) When did the IRS make the 4th subsequen	t taxpayer contact? (m	1m/dd/yy, 99/99/99 if no cont	tact)			
7.) How did the IRS make the 4th subseque	ent taxpayer contact?					
Choice Numbe	er Percent					
Did not subsequently contact TP four times						
etter						
lotice						
hone						
Other						
8.) Why did the IRS initiate this contact (4th	subsequent) with the t	axpayer?				
Answer	# Responses	% Who Answered	% of Total			

	Status			
	Other			
	Unable to Determine No 4th Subsequent Contact Made			
28-1.)	Please Specify (IRS 4th subsequent of	contact).		
29.) Whic	h IRS function initiated the 4th subsec	uent contact with th	ne taxpayer?	
	Answer	# Responses	% Who Answered	% of Total
	Appeals			
	Criminal Investigation Information Technology			
	Large Business & International			
	Operations Support			
Priv	acy, Governmental Liaison & Disclosure			
	Small Business / Self-Employed			
	Taxpayer Advocate Service			
	Wage & Investment			
	Other			
	No 4th Subsequent Contact Made			
	N/A - Not Applicable			
29-1.)	Please specify the Operating Division o	r Function (IRS 4th s	ubsequent contact).	
29-2.)	Please specify the SBSE Function (IR	S 4th subsequent cont	act).	
	Answer	# Responses	% Who Answered	% of Total
	ACS -Automated Collection System			
	ASFR - Automated Substitute for Return			
C	AUR - Automated Underreporter FBALDUE or CFDELRET - Field Collection			
C	CORR - Correspondence Exam			
CSCO - CO	mpliance Services Collection Operations			
	- Designated Identity Theft Adjustment			
	FLADV - Field Advisory			
	FLDEXAM - Field Exam			
	FLDINSV - Field Insolvency			
	TDI - Tax Delinquency Investigation			
	Other			
29-3.)	Please specify the WI Function (IRS Answer	4th subsequent contac # Responses	ct). % Who Answered	% of Total
	ACS -Automated Collection System			
AM (IRS	identified IDT) - Accounts Management			
A MADJ (TR	videntified IDT) - Accounts Management			
	IPSU			
MADJ (TF A	v identified IDT) - Accounts Management AM			
	AM ASFR - Automated Substitute for Return			
	AUR - Automated Underreporter			
	EXAM - Correspondence Exam			
	EXAM - Correspondence Exam mpliance Services Collection Operations			
SCO - Co	mpliance Services Collection Operations AT - Compliance Post Adjustment Team			
5CO - Co C	mpliance Services Collection Operations AT - Compliance Post Adjustment Team FA - Field Assistance			
SCO - Co C	mpliance Services Collection Operations AT - Compliance Post Adjustment Team			
SCO - Co C RICS (TF	mpliance Services Collection Operations AT - Compliance Post Adjustment Team FA - Field Assistance PP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm O) - Return Integrity & Correspondence			
5CO - Co C RICS (TF RICS (IV	mpliance Services Collection Operations AT - Compliance Post Adjustment Team FA - Field Assistance PP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm			
SCO - Co C RICS (TF RICS (IV SP - Sut	<ul> <li>mpliance Services Collection Operations</li> <li>AT - Compliance Post Adjustment Team</li> <li>FA - Field Assistance</li> <li>PP) - Return Integrity &amp; Correspondence</li> <li>Svcs, Taxpayer Protection Prgm</li> <li>O) - Return Integrity &amp; Correspondence</li> <li>Svcs, Integrity &amp; Verification Operation</li> </ul>			
5CO - Co C CP RICS (TF RICS (IV SP - Sut	<ul> <li>mpliance Services Collection Operations</li> <li>AT - Compliance Post Adjustment Team</li> <li>FA - Field Assistance</li> <li>PP) - Return Integrity &amp; Correspondence</li> <li>Svcs, Taxpayer Protection Prgm</li> <li>O) - Return Integrity &amp; Correspondence</li> <li>Svcs, Integrity &amp; Verification Operation</li> <li>pomission Processing Other than ID Theft</li> </ul>			

30.) When did the IRS make the 5th subsequent taxpayer contact? (mm/dd/yy, 99/99/99 if no contact)				
30.) Wh	ien aid the IRS make the 5th subsequent	: taxpayer contact? (m	m/dd/yy, 99/99/99 if no cont	tact)
31.)	How did the IRS make the 5th subseque	nt taxpayer contact?		
	Choice Number	Percent		
Did not s	subsequently contact TP five times			
Letter				
Notice				
Phone				
Other				
32.) W	/hy did the IRS initiate this contact (5th	subsequent) with the ta	axpayer?	
-	Answer	# Responses	% Who Answered	% of Total
	Provide Additional Information			
	Interim Update (time)			
	Status Other			
	Unable to Determine			
	No 5th Subsequent Contact Made			
32-1.)	Please Specify (IRS 5th subsequent	contact).		
33.) W	hich IRS function initiated the 5th subs	equent contact with th	e taxpayer?	
33.) W	Nich IRS function initiated the 5th subs	equent contact with th # Responses	e taxpayer? % Who Answered	% of Total
33.) W	<b>Answer</b> Appeals			% of Total
33.) W	<b>Answer</b> Appeals Criminal Investigation			% of Total
33.) W	<b>Answer</b> Appeals			% of Total
-	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support			% of Total
-	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure			% of Total
-	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support			% of Total
-	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment			% of Total
-	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other			% of Total
-	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment			% of Total
-	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made	# Responses	% Who Answered	% of Total
-	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable	# Responses	% Who Answered	% of Total
33-1.)	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable	# Responses	% Who Answered	% of Total
33-1.)	Answer Speals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable Please specify the Operating Division Please specify the SBSE Function () Answer ACS -Automated Collection System	# Responses or Function ( IRS 5th s RS 5th subsequent cont	% Who Answered ubsequent contact). act).	
33-1.)	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable Please specify the Operating Division Please specify the SBSE Function (19) Answer ACS -Automated Collection System ASFR - Automated Substitute for Return	# Responses or Function ( IRS 5th s RS 5th subsequent cont	% Who Answered ubsequent contact). act).	
33-1.)	Answer Speals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable Please specify the Operating Division Please specify the SBSE Function () Answer ACS -Automated Collection System	# Responses or Function ( IRS 5th s RS 5th subsequent cont	% Who Answered ubsequent contact). act).	
33-1.) 33-2.)	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable Please specify the Operating Division Please specify the SBSE Function (M Answer ACS -Automated Collection System ASFR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam	# Responses or Function ( IRS 5th s RS 5th subsequent cont	% Who Answered ubsequent contact). act).	
33-1.) 33-2.) CSCO -	Answer Speals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable Please specify the Operating Division Please specify the SBSE Function (19) Answer ACS -Automated Collection System ASFR - Automated Collection System AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam Compliance Services Collection Operations	# Responses or Function ( IRS 5th s RS 5th subsequent cont	% Who Answered ubsequent contact). act).	
33-1.) 33-2.) CSCO -	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable Please specify the Operating Division Please specify the SBSE Function () Answer ACS -Automated Collection System ASFR - Automated Substitute for Return AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam Compliance Services Collection Operations ITA - Designated Identity Theft Adjustment	# Responses or Function ( IRS 5th s RS 5th subsequent cont	% Who Answered ubsequent contact). act).	
33-1.) 33-2.) CSCO -	Answer Speals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable Please specify the Operating Division Please specify the SBSE Function (19) Answer ACS -Automated Collection System ASFR - Automated Collection System AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam Compliance Services Collection Operations	# Responses or Function ( IRS 5th s RS 5th subsequent cont	% Who Answered ubsequent contact). act).	
33-1.) 33-2.) CSCO -	Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 5th Subsequent Contact Made N/A - Not Applicable Please specify the Operating Division Please specify the SBSE Function (19) Answer ACS -Automated Collection System ASFR - Automated Substitute for Return AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam Compliance Services Collection Operations ITA - Designated Identity Theft Adjustment FLADV - Field Advisory	# Responses or Function ( IRS 5th s RS 5th subsequent cont	% Who Answered ubsequent contact). act).	

AM (IRS	Answer ACS -Automated Colle identified IDT) - Accounts	ction System	Responses	% Who Answered	% of Total
	identified IDT) - Accounts identified IDT) - Accounts	IPSU			
	SFR - Automated Substitu	AM			
	AUR - Automated L	Inderreporter			
	EXAM - Correspor npliance Services Collectio AT - Compliance Post Adjus	n Operations			
	FA - Fie P) - Return Integrity & Cor	ld Assistance			
RICS (IVC	Svcs, Taxpayer Pro O) - Return Integrity & Con Svcs, Integrity & Verification mission Processing Other	respondence on Operation than ID Theft			
SPIDT	- Submission Processing I TDI - Tax Delinquency				
	WHC - Withholdir	ng Compliance			
		Other			
	any more times did the sequent contacts previous		payer about thi	s IDT issue (besides the op	ening, closing,
	Answer		Responses	% Who Answered	% of Total
		0 1			
		2 3			
		4			
		5			
		6 or more			
35.) Which	IRS BOD/ function initia	ated any other subs	equent contact	with the taxpayer? (select	all that apply)
	Choice	Number	Percent	:	
Appeals					
Criminal Inv					
Information					
Large Busine	ess & International				
Operations S	Support				
Privacy, Gov	ernmental Liaison & Disclo	osure			
Small Busine	ess / Self-Employed				
Taxpayer Ad	vocate Service				
Wage & Inve	estment				
Other No Other IRS	5 Initiated Contacts				
35-1.)	Please specify the O	perating Division or	Function.		
	Please specify the S	BSE Function.			
35-2.)					
35-2.)	Choice	Numbe	ir I	Percent	

ASFR - Automated Substitute for Return AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam CSCO - Compliance Services Collection Operations DITA - Designated Identity Theft Adjustment FLADV - Field Advisory FLDEXAM - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other

#### 35-3.) Please specify the WI Function.

Choice	Number	Percent
ACS -Automated Collection System		
AM (IRS identified IDT) - Accounts Management		
AMADJ (TP identified IDT) - Accounts Management IPSU		
AMADJ (TP identified IDT) - Accounts Management AM		
ASFR - Automated Substitute for Return		
AUR - Automated Underreporter		
EXAM - Correspondence Exam		
CSCO - Compliance Services Collection Operations		
CPAT - Compliance Post Adjustment Team		
FA - Field Assistance		
RICS (TPP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm		
RICS (IVO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation		
SP - Submission Processing Other than ID Theft		
SPIDT - Submission Processing Identity Theft		
TDI - Tax Delinquency Investigation		
WHC - Withholding Compliance		
Other		
36.) When did the IRS complete the closing contact with the taxpayer? (mm/dd/	/y, 99/99/99 if no conta	act)
······································	,,,,	/

37.)	How did the IRS contact the taxpayer at closing?				
	Choice	Number	Percent		
Did not o	contact TP when closing the	case			
Letter					
Notice					
Phone					
Other					
38.)	Which IRS BOD/ function	on initiated closing t	e case?		
	Answer	;	# Responses	Who Answered	% of Total
		Appeals			
	Crimir	al Investigation			
	Informa	tion Technology			

Priva	Operations Supp acy, Governmental Liaison & Disclos: Small Business / Self-Employ Taxpayer Advocate Serv Wage & Investm Ot No Closing Cont	ure yed vice ent :her		
38-1.)	Please specify the Operating Div	ision or Function	(IRS initiated closing).	
38-2.)	Please specify the SBSE Funct	tion ( IRS initiated of	closing).	
	Choice	Number	Percent	
ACS -Automa	ated Collection System			
ASFR - Autor	nated Substitute for Return			
AUR - Autom	ated Underreporter			
CFBALDUE of	r CFDELRET - Field Collection			
CORR - Corre	espondence Exam			
CSCO - Com	pliance Services Collection Operation	ns		
DITA - Desig	nated Identity Theft Adjustment			
FLADV - Field	d Advisory			
FLDEXAM - F	ield Exam			
FLDINSV - Fi	eld Insolvency			
TDI - Tax De	linquency Investigation			
Othor				
38-3.)	Please specify the WI Functio	<b>n (</b> IRS initiated clo	sing).	
38-3.)	Please specify the WI Functio Choice ated Collection System		sing). Number	Percent
<b>38-3.)</b> ACS -Automa	Choice	1		Percent
<b>38-3.)</b> ACS -Automa AM (IRS iden	Choice ated Collection System			Percent
<b>38-3.)</b> ACS -Automa AM (IRS iden AMADJ (TP ic	Choice ated Collection System itified IDT) - Accounts Management	nt IPSU		Percent
<b>38-3.)</b> ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic	Choice ated Collection System atified IDT) - Accounts Management dentified IDT) - Accounts Managemen	nt IPSU		· Percent
<b>38-3.)</b> ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autor	Choice ated Collection System atified IDT) - Accounts Management dentified IDT) - Accounts Managemen dentified IDT) - Accounts Managemen	nt IPSU		· Percent
<b>38-3.)</b> ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom	Choice ated Collection System atified IDT) - Accounts Management dentified IDT) - Accounts Managemen dentified IDT) - Accounts Managemen mated Substitute for Return	nt IPSU		• Percent
<b>38-3.)</b> ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Managemen dentified IDT) - Accounts Managemen mated Substitute for Return hated Underreporter	nt IPSU nt AM		- Percent
<b>38-3.)</b> ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre CSCO - Com	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Managemen dentified IDT) - Accounts Managemen nated Substitute for Return hated Underreporter espondence Exam	nt IPSU nt AM		Percent
<b>38-3.)</b> ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre CSCO - Comp CPAT - Comp	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management mated Substitute for Return hated Underreporter espondence Exam pliance Services Collection Operation oblance Post Adjustment Team	nt IPSU nt AM		• Percent
38-3.) ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre CSCO - Comp CPAT - Comp FA - Field As	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management mated Substitute for Return hated Underreporter espondence Exam pliance Services Collection Operation oblance Post Adjustment Team	nt IPSU nt AM	Number	• Percent
38-3.) ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre CSCO - Comp CPAT - Comp FA - Field As: RICS (TPP) -	Choice ated Collection System atified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management mated Substitute for Return lated Underreporter espondence Exam pliance Services Collection Operation pliance Post Adjustment Team sistance	nt IPSU nt AM ns Svcs, Taxpayer Pro	Number	· Percent
38-3.) ACS -Automa AM (IRS iden AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre CSCO - Comp CPAT - Comp FA - Field As RICS (IVO) -	Choice ated Collection System atified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management mated Substitute for Return ated Underreporter espondence Exam pliance Services Collection Operation bliance Post Adjustment Team sistance Return Integrity & Correspondence	nt IPSU nt AM ns Svcs, Taxpayer Pro Svcs, Integrity & V	Number	· Percent
38-3.) ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre CSCO - Comp CPAT - Comp FA - Field As RICS (TPP) - RICS (IVO) - SP - Submiss	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management ated Substitute for Return hated Underreporter espondence Exam pliance Services Collection Operation bliance Post Adjustment Team sistance Return Integrity & Correspondence Return Integrity & Correspondence	nt IPSU nt AM ns Svcs, Taxpayer Pro Svcs, Integrity & V	Number	Percent
ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autor AUR - Autom EXAM - Corre CSCO - Comp CPAT - Comp FA - Field As: RICS (TPP) - RICS (IVO) - SP - Submiss SPIDT - Subr	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management ated Substitute for Return ated Underreporter espondence Exam pliance Services Collection Operation bliance Post Adjustment Team sistance Return Integrity & Correspondence Return Integrity & Correspondence in Processing Other than ID Theft	nt IPSU nt AM ns Svcs, Taxpayer Pro Svcs, Integrity & V	Number	• Percent
38-3.) ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre CSCO - Comp CPAT - Comp FA - Field As: RICS (TVP) - RICS (IVO) - SP - Submiss SPIDT - Subr TDI - Tax De	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management ated Substitute for Return ated Underreporter aspondence Exam pliance Services Collection Operation oliance Post Adjustment Team sistance Return Integrity & Correspondence Return Integrity & Correspondence sion Processing Other than ID Theft mission Processing Identity Theft	nt IPSU nt AM ns Svcs, Taxpayer Pro Svcs, Integrity & V	Number	Percent
38-3.) ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP ic ASFR - Autom AUR - Autom EXAM - Corre CSCO - Comp CPAT - Comp FA - Field As: RICS (TPP) - RICS (IVO) - SP - Submiss SPIDT - Subr TDI - Tax De	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management mated Substitute for Return hated Underreporter espondence Exam pliance Services Collection Operation bliance Post Adjustment Team sistance Return Integrity & Correspondence Return Integrity & Correspondence ion Processing Other than ID Theft mission Processing Identity Theft dinquency Investigation	nt IPSU nt AM ns Svcs, Taxpayer Pro Svcs, Integrity & V	Number	• Percent
38-3.) ACS -Automa AM (IRS iden AMADJ (TP ic AMADJ (TP	Choice ated Collection System htified IDT) - Accounts Management dentified IDT) - Accounts Management dentified IDT) - Accounts Management mated Substitute for Return hated Underreporter espondence Exam pliance Services Collection Operation bliance Post Adjustment Team sistance Return Integrity & Correspondence Return Integrity & Correspondence ion Processing Other than ID Theft mission Processing Identity Theft dinquency Investigation	nt IPSU nt AM ns Svcs, Taxpayer Pro Svcs, Integrity & V	Number tection Prgm erification Operation	

Other Unable to Determine No Taxpayer Initiated Contact			
40-1.) Please Specify (1st tp subsequent con	ntact).		
41.) How did the taxpayer initiate the 1st subs	sequent IRS contact	?	
Choice Number	Percent		
Did not subsequently contact IRS			
Letter			
Phone			
In Person/ Walk-in			
Fax			
Other			
ourer			
41-1.) Please specify how the taxpayer contact			tact?
Answer	# Responses	% Who Answered	% of Total
Appeals	-		
Criminal Investigation			
Information Technology Large Business & International			
Operations Support			
Privacy, Governmental Liaison & Disclosure			
Small Business / Self-Employed			
Taxpayer Advocate Service			
Wage & Investment Other			
Taxpayer did not contact IRS again			
<ul> <li>42-1.) Please specify the Operating Division o</li> <li>42-2.) Please specify the SBSE Function (1st</li> </ul>			
Answer	# Responses	% Who Answered	% of Total
ACS -Automated Collection System	-		
ASFR - Automated Substitute for Return			
AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection			
CORR - Correspondence Exam			
CSCO - Compliance Services Collection Operations			
DITA - Designated Identity Theft Adjustment			
FLADV - Field Advisory FLDEXAM - Field Exam			
FLDINSV - Field Insolvency			
TDI - Tax Delinquency Investigation			
Other			
42-3.) Please specify the WI Function (1st	tp subsequent contact	t).	

	Answer	# Responses	% Who Answered	% of Total
	-Automated Collection System	ı.		
	d IDT) - Accounts Managemen			
	d IDT) - Accounts Managemer IPSI d IDT) - Accounts Managemer	U		
	All	М		
	UR - Automated Underreporte			
	EXAM - Correspondence Exam			
	Services Collection Operations			
CPAT - Com	npliance Post Adjustment Team			
RICS (TPP) - Retu	FA - Field Assistance Irn Integrity & Correspondence			
S	Svcs, Taxpayer Protection Prgm	1		
. ,	Irn Integrity & Correspondence tegrity & Verification Operation			
	Processing Other than ID Thef			
	ssion Processing Identity Thef			
	Tax Delinquency Investigation	ı		
	WHC - Withholding Complian			
	Othe	1		
43.) When did the t	taxpayer contact the IRS in	the 2nd subsequent cor	ntact? (mm/dd/yy, 99/99/99	if no contact)
44.) Why did the	taxpayer initiate this conta	ct (2nd subsequent) with	the IRS?	
	Answer	# Responses	% Who Answered	% of Total
	Provide Additional Information	•		
	Interim Update (time	•		
	Statu Othe			
	Unable to Determine			
No 2nd Su	ibsequent Contact by Taxpaye			
44-1.) Pleas	se Specify (2nd tp subsequen	t contact).		
	se Specify (2nd tp subsequen			
45.) How did th	e taxpayer make the 2nd s	ubsequent IRS contact?		
45.) How did th Choi	e taxpayer make the 2nd s ice Number			
45.) How did th Choi Did not subsequently	e taxpayer make the 2nd s ice Number	ubsequent IRS contact?		
45.) How did th Choi Did not subsequently Letter	e taxpayer make the 2nd s ice Number	ubsequent IRS contact?		
<b>45.) How did th</b> Choi Did not subsequently Letter Phone	e taxpayer make the 2nd s ice Number	ubsequent IRS contact?		
45.) How did th Choi Did not subsequently Letter Phone In Person/Walk-in	e taxpayer make the 2nd s ice Number	ubsequent IRS contact?		
45.) How did th Choi Did not subsequently Letter Phone In Person/Walk-in	e taxpayer make the 2nd s ice Number	ubsequent IRS contact?		
45.) How did th	e taxpayer make the 2nd s ice Number	ubsequent IRS contact?		
<b>45.) How did th</b> <b>Choi</b> Did not subsequently Letter Phone In Person/Walk-in Fax Other	e taxpayer make the 2nd s ice Number	ubsequent IRS contact? Percent	sequent contact).	
45.) How did th Choi Did not subsequently Letter Phone In Person/Walk-in Fax Other 45-1.) Please s	te taxpayer make the 2nd so ice Number contact IRS twice	ubsequent IRS contact? Percent ntacted IRS (2nd tp subs	· ,	
<ul> <li>45.) How did th</li> <li>Choi</li> <li>Did not subsequently</li> <li>Letter</li> <li>Phone</li> <li>In Person/Walk-in</li> <li>Fax</li> <li>Other</li> <li>45-1.) Please s</li> <li>36.) Which IRS BO</li> </ul>	te taxpayer make the 2nd so ice Number contact IRS twice specify how the taxpayer co D/function did the taxpayer	ubsequent IRS contact? Percent ntacted IRS (2nd tp subs	he 2nd subsequent IRS con	
<ul> <li>45.) How did th Choi</li> <li>Did not subsequently</li> <li>Letter</li> <li>Phone</li> <li>In Person/Walk-in</li> <li>Fax</li> <li>Other</li> <li>45-1.) Please s</li> <li>46.) Which IRS BO</li> </ul>	e taxpayer make the 2nd s ice Number contact IRS twice specify how the taxpayer co D/function did the taxpayer Answer	ubsequent IRS contact? Percent Intacted IRS (2nd tp subs communicate with in t # Responses	· ,	ttact? % of Total
<ul> <li>45.) How did th Choi</li> <li>Did not subsequently</li> <li>Letter</li> <li>Phone</li> <li>In Person/Walk-in</li> <li>Fax</li> <li>Other</li> <li>45-1.) Please s</li> <li>46.) Which IRS BO</li> </ul>	te taxpayer make the 2nd so ice Number contact IRS twice specify how the taxpayer co D/function did the taxpayer	ubsequent IRS contact? Percent Intacted IRS (2nd tp subs communicate with in t # Responses	he 2nd subsequent IRS con	
<ul> <li>45.) How did th</li> <li>Choi</li> <li>Did not subsequently</li> <li>Letter</li> <li>Phone</li> <li>In Person/Walk-in</li> <li>Fax</li> <li>Other</li> <li>45-1.) Please s</li> <li>36.) Which IRS BO</li> </ul>	te taxpayer make the 2nd so ice Number contact IRS twice specify how the taxpayer co D/function did the taxpayer Answer	ubsequent IRS contact? Percent ntacted IRS (2nd tp subs communicate with in t # Responses	he 2nd subsequent IRS con	
<ul> <li>45.) How did th Choi</li> <li>Did not subsequently</li> <li>Letter</li> <li>Phone</li> <li>In Person/Walk-in</li> <li>Fax</li> <li>Other</li> <li>45-1.) Please s</li> <li>46.) Which IRS BO</li> </ul>	te taxpayer make the 2nd so ice Number contact IRS twice specify how the taxpayer co D/function did the taxpayer Answer Answer Appeal Criminal Investigatior Information Technology Large Business & Internationa	ubsequent IRS contact? Percent Intacted IRS (2nd tp subsection) communicate with in t # Responses	he 2nd subsequent IRS con	
<ul> <li>45.) How did th Choi</li> <li>Did not subsequently</li> <li>Letter</li> <li>Phone</li> <li>In Person/Walk-in</li> <li>Fax</li> <li>Other</li> <li>45-1.) Please s</li> <li>46.) Which IRS BO</li> </ul>	te taxpayer make the 2nd so ice Number contact IRS twice specify how the taxpayer co D/function did the taxpayer Answer Answer Criminal Investigation Information Technology Large Business & Internationa Operations Suppor	ubsequent IRS contact? Percent ntacted IRS (2nd tp subs communicate with in t # Responses	he 2nd subsequent IRS con	
<ul> <li>45.) How did th Choi</li> <li>Did not subsequently</li> <li>Letter</li> <li>Phone</li> <li>In Person/Walk-in</li> <li>Fax</li> <li>Other</li> <li>45-1.) Please s</li> <li>46.) Which IRS BO</li> </ul>	te taxpayer make the 2nd so ice Number contact IRS twice specify how the taxpayer co D/function did the taxpayer Answer Answer Appeal Criminal Investigatior Information Technology Large Business & Internationa	ubsequent IRS contact? Percent Intacted IRS (2nd tp subsection) communicate with in to # Responses s 1 / 1 1 2	he 2nd subsequent IRS con	

	Taxpayer Advocate Service			
	Wage & Investment			
	Other No 2nd Subsequent Contact			
46-1.)	Please specify the Operating Division o	<b>F Function</b> (2nd tp st	ubsequent contact).	
46-2.)	Please specify the SBSE Function (2n	d tp subsequent conta	act).	
	Answer	# Responses	% Who Answered	% of Total
	ACS -Automated Collection System			
	ASFR - Automated Substitute for Return			
,	AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection			
,	CORR - Correspondence Exam			
CSCO - C	ompliance Services Collection Operations			
DIT	A - Designated Identity Theft Adjustment			
	FLADV - Field Advisory			
	FLDEXAM - Field Exam FLDINSV - Field Insolvency			
	TDI - Tax Delinquency Investigation			
	Other			
46-3.)	Please specify the WI Function (2nd	tp subsequent contact	).	
	Answer	# Responses	% Who Answered	% of Total
	ACS -Automated Collection System			
•	S identified IDT) - Accounts Management			
AMADJ (I	P identified IDT) - Accounts Management IPSU			
AMADJ (T	P identified IDT) - Accounts Management AM			
	ASFR - Automated Substitute for Return			
	AUR - Automated Underreporter EXAM - Correspondence Exam			
CSCO - C	ompliance Services Collection Operations			
C	PAT - Compliance Post Adjustment Team FA - Field Assistance			
RICS (1	(PP) - Return Integrity & Correspondence			
RICS (I	Svcs, Taxpayer Protection Prgm VO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation			
SP - Su	ubmission Processing Other than ID Theft			
	OT - Submission Processing Identity Theft			
	TDI - Tax Delinquency Investigation			
	WHC - Withholding Compliance Other			
7.) When	n did the taxpayer contact the IRS in the	e 3rd subsequent cor	ntact? (mm/dd/yy, 99/99/99	if no contact)
8.) Wh	y did the taxpayer initiate this contact (	3rd subsequent) with	the IRS?	
	Answer	# Responses	% Who Answered	% of Total
	Provide Additional Information Interim Update (time)			
	Status			
	Other			
	Unable to Determine			
	No 3rd Subsequent Contact by Taxpayer			
48-1.)	Please Specify (3rd tp subsequent con	ntact).		

	he 3rd subsequent cont	latt	
Choice Number	Percent		
Did not subsequently contact IRS 3 times			
Letter			
Phone			
In Person/Walk-in			
Fax			
Other			
49-1.) Please specify how the taxpayer conta	icted IRS (3rd tp subsec	quent contact).	
50.) Which IRS BOD/ function did the taxpayer o	communicate with in th	ne 3rd subsequent IRS cor	itact?
<b>Answer</b> Appeals	# Responses	% Who Answered	% of Total
Appears Criminal Investigation			
Information Technology			
Large Business & International			
Operations Support Privacy, Governmental Liaison & Disclosure			
Small Business / Self-Employed			
Taxpayer Advocate Service			
Wage & Investment Other			
No 3rd subsequent contact			
<ul> <li>50-1.) Please specify the Operating Division of</li> <li>50-2.) Please specify the SBSE Function (3)</li> </ul>			
Answer	# Responses	% Who Answered	% of Total
ACS -Automated Collection System	# Responses	A WIG Allowered	
ASFR - Automated Substitute for Return			
AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection			
CORR - Correspondence Exam			
CSCO - Compliance Services Collection Operations			
DITA - Designated Identity Theft Adjustment			
FLADV - Field Advisory FLDEXAM - Field Exam			
FLDINSV - Field Insolvency			
TDI - Tax Delinquency Investigation Other			
Other           50-3.)         Please specify the WI Function (3rd		% Who Answered	0/ of Total
Other	tp subsequent contact). # Responses	% Who Answered	% of Total
50-3.) Please specify the WI Function (3rd Answer ACS - Automated Collection System AM (IRS identified IDT) - Accounts Management		% Who Answered	% of Total
Other           50-3.)         Please specify the WI Function (3rd Answer           ACS - Automated Collection System           AM (IRS identified IDT) - Accounts Management           A MADJ (TP identified IDT) - Accounts Management           IPSU		% Who Answered	% of Total
Other         50-3.)       Please specify the WI Function (3rd Answer         ACS - Automated Collection System       AM (IRS identified IDT) - Accounts Management         A       MADJ (TP identified IDT) - Accounts Management IPSU         A       MADJ (TP identified IDT) - Accounts Management A		% Who Answered	% of Total
Other 50-3.) Please specify the WI Function (3rd Answer ACS - Automated Collection System AM (IRS identified IDT) - Accounts Management IPSU A <sup>MADJ</sup> (TP identified IDT) - Accounts Management AMADJ (TP identified IDT) - Account		% Who Answered	% of Total
Other         50-3.)       Please specify the WI Function (3rd Answer         ACS - Automated Collection System       AM (IRS identified IDT) - Accounts Management         A       MADJ (TP identified IDT) - Accounts Management IPSU         A       MADJ (TP identified IDT) - Accounts Management A		% Who Answered	% of Total
Other         50-3.)       Please specify the WI Function (3rd Answer         ACS - Automated Collection System       ACS - Automated Collection System         AM (IRS identified IDT) - Accounts Management       IPSU         A       MADJ (TP identified IDT) - Accounts Management         A       MADJ (TP identified IDT) - Accounts Management         A       ASFR - Automated Substitute for Return         AUR - Automated Underreporter       AUR - Automated Underreporter		% Who Answered	% of Total

KICS II	PP) - Return Integrity & Corre	spondence			
	Svcs, Taxpayer Protect	tion Prgm			
RICS (I	<ul> <li>/O) - Return Integrity &amp; Corre Svcs, Integrity &amp; Verificati</li> </ul>				
SP	- Submission Processing Othe	•	t		
SP	DT - Submission Processing I				
	TDI - Tax Delinquency WHC - Withholding C				
	Other				
51.) When	did the taxpayer contact t	he IRS in the	e 4th subsequent con	<b>tact?</b> (mm/dd/yy, 99/99/99	if no contact)
52.) Wh	y did the taxpayer initiate	this contact (	(4th subsequent) with	the IRS?	
	Answer		# Responses	% Who Answered	% of Total
	Provide Additional I	nformation			
	Interim Upo	, ,			
		Status Other			
	Unable to	Determine			
	No 4thSubsequent Contact by	y Taxpayer			
52-1.)	Please Specify (why 4th	n TP Subseque	nt Contact).		
53.) Hov	v did the taxpayer contact	the IRS in th	e 4th subsequent co	ntact?	
		Number	Percent		
	Choice		Percent		
Did not sub	Choice		Percent		
	Choice sequently contact IRS 4 times		Percent		
Letter			Percent		
Letter Phone	esequently contact IRS 4 times		Percent		
Letter Phone In Person/ <sup>1</sup>	esequently contact IRS 4 times		Percent		
Letter Phone In Person/ <sup>1</sup> Fax	esequently contact IRS 4 times		Percent		
Letter Phone In Person/ <sup>1</sup>	esequently contact IRS 4 times		Percent		
Letter Phone In Person/ <sup>1</sup> Fax	esequently contact IRS 4 times	5		equent).	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b>	Nalk-in	s caxpayer cont	tacted IRS (4th subse		ntact?
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b>	Nalk-in Please specify how the t	s caxpayer cont	tacted IRS (4th subsected to be subsected to b		ntact? % of Total
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b>	Nalk-in Please specify how the t	s caxpayer cont	tacted IRS (4th subse	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b>	Nalk-in Please specify how the t IRS BOD/ function did the Answer Criminal In	s caxpayer cont e taxpayer co Appeals vestigation	tacted IRS (4th subsected to be subsected to b	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b>	Nalk-in Please specify how the t IRS BOD/ function did the Answer Criminal In Information	s caxpayer cont e taxpayer co Appeals vestigation Fechnology	tacted IRS (4th subsected to be subsected to b	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b>	Nalk-in Please specify how the t IRS BOD/ function did the Answer Criminal In Information	s caxpayer cont e taxpayer co Appeals vestigation Fechnology	tacted IRS (4th subsected to be subsected to b	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b> 54.) Whick	Walk-in Please specify how the t In IRS BOD/ function did the Answer Criminal In Information T Large Business & In Operation vacy, Governmental Liaison &	axpayer cont e taxpayer cont e taxpayer co Appeals vestigation Fechnology ternational ns Support Disclosure	tacted IRS (4th subsected to be subsected to b	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b> 54.) Whick	Nalk-in Please specify how the t Nalk-in RS BOD/ function did the Answer Criminal In Information Large Business & In Operation vacy, Governmental Liaison & Small Business / Self	e taxpayer cont e taxpayer cont e taxpayer co Appeals vestigation Technology ternational ns Support Disclosure E-Employed	tacted IRS (4th subsected to be subsected to b	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b> 54.) Whick	Nalk-in Please specify how the t Nalk-in RS BOD/ function did the Answer Criminal In Information Large Business & In Operatior Vacy, Governmental Liaison & Small Business / Self Taxpayer Advoca	axpayer cont e taxpayer cont e taxpayer co Appeals vestigation Fechnology ternational ns Support Disclosure E-Employed ate Service	tacted IRS (4th subsected to be subsected to b	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b> 54.) Whick	Nalk-in Please specify how the t Nalk-in RS BOD/ function did the Answer Criminal In Information Large Business & In Operatior Vacy, Governmental Liaison & Small Business / Self Taxpayer Advoca	e taxpayer cont e taxpayer cont e taxpayer co Appeals vestigation Technology ternational ns Support Disclosure E-Employed	tacted IRS (4th subsected to be subsected to b	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b> 54.) Whick	Nalk-in Please specify how the t Nalk-in RS BOD/ function did the Answer Criminal In Information Large Business & In Operatior Vacy, Governmental Liaison & Small Business / Self Taxpayer Advoca	axpayer cont e taxpayer cont e taxpayer cont e taxpayer cont setigation Fechnology ternational ns Support Disclosure Employed ate Service investment Other	tacted IRS (4th subsected to be subsected to b	the 4th subsequent IRS co	
Letter Phone In Person/ <sup>1</sup> Fax Other <b>53-1.)</b> 54.) Whick	Nalk-in Please specify how the t In IRS BOD/ function did the Answer Criminal In Information Large Business & In Operation vacy, Governmental Liaison & Small Business / Self Taxpayer Advocc Wage & I	axpayer cont e taxpayer cont e taxpayer cont e taxpayer cont e taxpayer cont contact e taxpayer cont e taxpaye	tacted IRS (4th subsected to the subsected text of t	the 4th subsequent IRS co	
Letter Phone In Person/T Fax Other 53-1.) 54.) Whick	Nalk-in Please specify how the t Nalk-in Please specify how the t Nalk-in Naswer Criminal In Information Large Business & In Operation Vacy, Governmental Liaison & Small Business / Self Taxpayer Advoca Wage & I No 4th subseque	Appeals vestigation Fechnology ternational ns Support Disclosure Employed ate Service (investment Other ent contact	tacted IRS (4th subsector communicate with in # Responses	the 4th subsequent IRS con % Who Answered	
Letter Phone In Person/ Fax Other 53-1.) 54.) Whick Pri	Nalk-in Please specify how the t Nalk-in Please specify how the t Nalk-in Naswer Criminal In Information Large Business & In Operation Vacy, Governmental Liaison & Small Business / Self Taxpayer Advocc Wage & I No 4th subseque Please specify the Ope	Appeals vestigation Fechnology ternational ns Support Disclosure Employed ate Service (investment Other ent contact	tacted IRS (4th subsector communicate with in # Responses	the 4th subsequent IRS con % Who Answered	

	AUR - Automated Underreporter FBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam			
	ompliance Services Collection Operations - Designated Identity Theft Adjustment FLADV - Field Advisory			
	FLDEXAM - Field Exam			
	FLDINSV - Field Insolvency			
	TDI - Tax Delinquency Investigation Other			
54-3.)	Please specify the WI Function (4th	tp subsequent contact	t).	
	Answer	# Responses	% Who Answered	% of Total
	ACS - Automated Collection System 6 identified IDT) - Accounts Management			
	P identified IDT) - Accounts Management IPSU			
AMADJ (T	P identified IDT) - Accounts Management AM			
	ASFR - Automated Substitute for Return			
	AUR - Automated Underreporter EXAM - Correspondence Exam			
	ompliance Services Collection Operations PAT - Compliance Post Adjustment Team FA - Field Assistance			
RICS (T	PP) - Return Integrity & Correspondence			
	Svcs, Taxpayer Protection Prgm /O) - Return Integrity & Correspondence			
SP - Su	Svcs, Integrity & Verification Operation bmission Processing Other than ID Theft			
	T - Submission Processing Identity Theft			
	TDI - Tax Delinquency Investigation			
55.) When	TDI - Tax Delinquency Investigation WHC - Withholding Compliance Other did the taxpayer contact the IRS in the	s 5th subsequent cor	<b>ntact?</b> (mm/dd/yy, 99/99/99	if no contact)
_	WHC - Withholding Compliance Other			if no contact)
	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the			if no contact) % of Total
	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information	5th subsequent) with	the IRS?	
	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time)	5th subsequent) with	the IRS?	
	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information	5th subsequent) with	the IRS?	
	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status	5th subsequent) with	the IRS?	
56.) Why	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other	5th subsequent) with	the IRS?	
56.) Why	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine	5th subsequent) with # Responses	the IRS?	
56.) Why 56-1.)	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 5th Subsequent Contact by Taxpayer	5th subsequent) with # Responses nt contact).	n the IRS? % Who Answered	
56.) Why 56-1.)	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 5th Subsequent Contact by Taxpayer Please Specify (why 5th TP subseque	5th subsequent) with # Responses nt contact).	n the IRS? % Who Answered	
56.) Why 56-1.) 57.) Hov	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 5th Subsequent Contact by Taxpayer Please Specify (why 5th TP subseque y did the taxpayer contact the IRS in the	5th subsequent) with # Responses nt contact). e 5th subsequent co	n the IRS? % Who Answered	
56.) Why 56-1.) 57.) How Did not sub	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 5th Subsequent Contact by Taxpayer Please Specify (why 5th TP subseque y did the taxpayer contact the IRS in the Choice Number	5th subsequent) with # Responses nt contact). e 5th subsequent co	n the IRS? % Who Answered	
56.) Why 56-1.) 57.) How Did not sub Letter	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 5th Subsequent Contact by Taxpayer Please Specify (why 5th TP subseque y did the taxpayer contact the IRS in the Choice Number	5th subsequent) with # Responses nt contact). e 5th subsequent co	n the IRS? % Who Answered	
56.) Why 56-1.) 57.) How Did not sub Letter Phone	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 5th Subsequent Contact by Taxpayer Please Specify (why 5th TP subseque y did the taxpayer contact the IRS in the Choice Number esequently contact IRS 5 times	5th subsequent) with # Responses nt contact). e 5th subsequent co	n the IRS? % Who Answered	
56.) Why 56.) Why 57.) How Did not sub Letter Phone In Person/V	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 5th Subsequent Contact by Taxpayer Please Specify (why 5th TP subseque y did the taxpayer contact the IRS in the Choice Number esequently contact IRS 5 times	5th subsequent) with # Responses nt contact). e 5th subsequent co	n the IRS? % Who Answered	
56.) Why 56-1.) 57.) Hov	WHC - Withholding Compliance Other did the taxpayer contact the IRS in the y did the taxpayer initiate this contact ( Answer Provide Additional Information Interim Update (time) Status Other Unable to Determine No 5th Subsequent Contact by Taxpayer Please Specify (why 5th TP subseque y did the taxpayer contact the IRS in the Choice Number esequently contact IRS 5 times	5th subsequent) with # Responses nt contact). e 5th subsequent co	n the IRS? % Who Answered	

Appeals         Criminal Investigation         Information Technology         Large Business & International         Operations Support         Privacy, Governmental Liaison & Disclosure         Small Business / Self-Employed         Taxpayer Advocate Service         Wage & Investment         Other         No 5th subsequent contact    58-2.) Please specify the Operating Division or Function (TP 5th subsequent contact). 58-2.) Please specify the SBSE Function (TP 5th subsequent contact). 58-2.) Please specify the SBSE Function (TP 5th subsequent contact). 58-2.) Please specify the Golection System ACS - Automated Collection System ACS - Automated Substitute for Return ACS - Automated Substitute for Return CORR - Correspondence Exam CSCO - Compliance Services Collection Operations DITA - Designated Identity Theft Adjustment FLDEXAM - Field Insolvency TDI - Tax Delinquency Investigation Other 58-3.) Please specify the WI Function (TP 5th subsequent contact).	8.) Wh	ich IRS BOD/ function did the taxpayer	communicate with in	the 5th subsequent IRS con	tact?
58-2.)       Please specify the SBSE Function (TP 5th subsequent contact).         Answer       # Responses       % Who Answered       % of To         ACS - Automated Collection System       ASFR - Automated Substitute for Return       AUR - Automated Underreporter       % OF To         CFBALDUE or CFDELRET - Field Collection       CORR - Correspondence Exam       CSCO - Compliance Services Collection Operations       OITA - Designated Identity Theft Adjustment       FLADV - Field Advisory         FLDINSV - Field Insolvency       TDI - Tax Delinquency Investigation       Other         58-3.)       Please specify the WI Function (TP 5th subsequent contact).       # Responses       % Who Answered       % of To         AMDJ (TP identified IDT) - Accounts Management       IPSU       AMADJ (TP identified IDT) - Accounts Management       IPSU         AMADJ (TP identified IDT) - Accounts Management       AM       AM       ASFR - Automated Substitute for Return         AUR - Automated Underreporter       EXAM - Correspondence Exam       CSCO - Compliance Services Collection Operations       CPAT - Compliance Post Adjustment Team		Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other	# Responses	% Who Answered	% of Total
Answer       # Responses       % Who Answered       % of To         ACS - Automated Substitute for Return       AUR - Automated Underreporter       % Who Answered       % of To         AUR - Automated Underreporter       CFBALDUE or CFDELRET - Field Collection       CORR - Correspondence Exam       % Who Answered       % of To         CSCO - Compliance Services Collection Operations       DITA - Designated Identity Theft Adjustment       FLADV - Field Advisory       FLDEXAM - Field Exam         FLDINSV - Field Insolvency       TDI - Tax Delinquency Investigation       Other       Other         58-3.)       Please specify the WI Function (TP 5th subsequent contact).       # Responses       % Who Answered       % of To         ACS - Automated Collection System       AMADJ (TP identified IDT) - Accounts Management       IPSU       MADJ (TP identified IDT) - Accounts Management       PSU         AMADJ (TP identified IDT) - Accounts Management       AM       ASFR - Automated Substitute for Return       AUR - Automated Substitute for Return       AUR - Correspondence Exam       CSCO - Compliance Services Collection Operations       Compliance Services Collection Operations	58-1.)	Please specify the Operating Division	or Function (TP 5th su	bsequent contact).	
ACS - Automated Collection System ASFR - Automated Substitute for Return AUR - Automated Underreporter CFBALDUE or CPDELRET - Field Collection CORR - Correspondence Exam CSC0 - Compliance Services Collection Operations DITA - Designated Identity Theft Adjustment FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 58-3.) Please specify the WI Function (TP 5th subsequent contact). Answer ACS - Automated Collection System AM (IRS identified IDT) - Accounts Management AMADJ (TP identified IDT) - Accounts Management AURADJ (TP identified IDT) - Accounts Management AUR - Automated Substitute for Return AUR - Automated Substite for Return AUR - Automated Substite for Return A	58-2.)	Please specify the SBSE Function (	P 5th subsequent conta	ct).	
Answer     # Responses     % Who Answered     % of To       ACS - Automated Collection System     AM (IRS identified IDT) - Accounts Management     AMADJ (TP identified IDT) - Accounts Management     IPSU       AMADJ (TP identified IDT) - Accounts Management     AM     AMADJ (TP identified IDT) - Accounts Management     AM       AMADJ (TP identified IDT) - Accounts Management     AM     AM       ASFR - Automated Substitute for Return     AM       AUR - Automated Underreporter     EXAM - Correspondence Exam       CSCO - Compliance Services Collection Operations     CPAT - Compliance Post Adjustment Team		ACS -Automated Collection System ASFR - Automated Substitute for Return AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collection CORR - Correspondence Exam Compliance Services Collection Operations ITA - Designated Identity Theft Adjustment FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation	# Responses	% Who Answered	% of Total
ACS - Automated Collection System AM (IRS identified IDT) - Accounts Management AMADJ (TP identified IDT) - Accounts Management IPSU AMADJ (TP identified IDT) - Accounts Management AM ASFR - Automated Substitute for Return AUR - Automated Underreporter EXAM - Correspondence Exam CSCO - Compliance Services Collection Operations CPAT - Compliance Post Adjustment Team	58-3.)	Please specify the WI Function (TP	5th subsequent contact	:).	
RICS (TPP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm RICS (IVO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation SP - Submission Processing Other than ID Theft SPIDT - Submission Processing Identity Theft TDI - Tax Delinquency Investigation	AMADJ AMADJ CSCO - RICS RICS SP -	ACS - Automated Collection System (RS identified IDT) - Accounts Management (TP identified IDT) - Accounts Management (TP identified IDT) - Accounts Management (TP identified IDT) - Accounts Management AM ASFR - Automated Substitute for Return AUR - Automated Underreporter EXAM - Correspondence Exam Compliance Services Collection Operations CPAT - Compliance Post Adjustment Team FA - Field Assistance (TPP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm (IVO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation Submission Processing Other than ID Theft IDT - Submission Processing Identity Theft	# Responses	% Who Answered	% of Total

Answer	# R	esponses	% Who Answered	% of Total
	0 1			
	2			
	3			
	4 5			
	6 or more			
50.) Which IRS BOD/ function did t	ne taxpayer contact o	on any other su	ubsequent contacts? (select	all that apply)
Choice	Number	Percent		
Appeals				
Criminal Investigation				
Information Technology				
Large Business & International				
Operations Support				
Privacy, Governmental Liaison & Disclos	sure			
Small Business / Self-Employed				
Taxpayer Advocate Service				
Wage & Investment				
Other				
No Other TP Initiated Contacts				
ACS -Automated Collection System ASFR - Automated Substitute for Return AUR - Automated Underreporter CFBALDUE or CFDELRET - Field Collectio CORR - Correspondence Exam CSCO - Compliance Services Collection DITA - Designated Identity Theft Adjusi	on Operations			
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency				
FLADV - Field Advisory FLDEXAM - Field Exam				
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation				
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation	<b>Function</b> (add'l tp co	ontacts).		
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 60-3.) Please specify the WI	[ Function (add'l tp co Choice	ontacts).	Number	Percent
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 60-3.) Please specify the WI ACS -Automated Collection System	Choice	ontacts).	Number	Percent
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 60-3.) Please specify the WI ACS -Automated Collection System AM (IRS identified IDT) - Accounts Man	Choice	ontacts).	Number	Percent
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 60-3.) Please specify the WI ACS -Automated Collection System AM (IRS identified IDT) - Accounts Man AMADJ (TP identified IDT) - Accounts M	Choice agement anagement IPSU	ontacts).	Number	Percent
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 60-3.) Please specify the WI ACS -Automated Collection System AM (IRS identified IDT) - Accounts Man AMADJ (TP identified IDT) - Accounts M	Choice agement anagement IPSU anagement AM	ontacts).	Number	Percent
FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 60-3.) Please specify the WI ACS -Automated Collection System AM (IRS identified IDT) - Accounts Man AMADJ (TP identified IDT) - Accounts M	Choice agement anagement IPSU anagement AM	ontacts).	Number	Percent

EXAM - Correspondence Exam CSCO - Compliance Services Collection Operations CPAT - Compliance Post Adjustment Team FA - Field Assistance RICS (TPP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm RICS (IVO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation SP - Submission Processing Other than ID Theft SPIDT - Submission Processing Identity Theft TDI - Tax Delinquency Investigation WHC - Withholding Compliance Other

#### 61.) Which letters or CP notices did the IRS send to the taxpayer related to this stolen identity?

Choice	Number	Percent
CP01 - Identity Theft Claim Verified		
CP 01S or CP 701 (Spanish) - IDT Doc Acknowledgement		
239C/SP - TIN - Related Problem Resolution		
4403C/SP - IDT - IPSU Ack/Resource Info/ Pt of Contact		
4445C - ID Theft Acknowledge Notification		
4455C, UPC 147 - Taxpayer Inquiry Letter		
4457C, UPC 147 - ID Theft Attempt Letter		
4524C/SP - ID Theft Assistance Request (ITAR)		
5064 C/SP - Compliance Letter ID Theft		
5073C - Acknowledge Letter for IDT Doc (F14039, Police Report or Fed or state Id)		
Other		
NA		

61-1.) Please specify the other letters or notices sent to the taxpayer regarding their identity theft issue.

62.) When did IPSU involvement begin? (mm/dd/yy, 99/99/99 if not involved)

#### 63.) Which IDRS control category did IPSU use? % Who Answered % of Total Answer # Responses IDT4 IDT5 IDTX ITAR GRVW Other None / NA IDT2 63-1.) Please specify the Other IDRS category code. When did IPSU close the case? (mm/dd/yy, 99/99/99 if not applicable) 64.)

65.)	How many functions were involved	with IDT resolution?		
	Answer	# Responses	% Who Answered	% of Total

	2 3		
	4		
	5		
	7		
	8 9		
1	0 or more		
66.) When did IPSU initially refer th	is case? (mm/dd/yy, 99/99/99	if not provided)	
67.) Which IDT BOD/function 1st	worked this case?		
Answer	# Responses	% Who Answered	% of Total
Criminal Inv	Appeals		
Information T			
Large Business & Int			
	s Support		
Privacy, Governmental Liaison & I Small Business / Self-			
Taxpayer Advocat			
Wage & Ir	ovestment Other		
	other		
67-1.) Please specify the Oper	ating Division or Function.		
67-2.) Please specify the SBSE	<b>Function.</b> (1st IDT contact)		
Choice	Number	Percent	
ACS -Automated Collection System			
ASFR - Automated Substitute for Return			
AUR - Automated Underreporter			
CFBALDUE or CFDELRET - Field Collection			
CORR - Correspondence Exam			
	perations		
CSCO - Compliance Services Collection Op			
CSCO - Compliance Services Collection Op DITA - Designated Identity Theft Adjustm	ent		
	ent		
DITA - Designated Identity Theft Adjustm	ent		
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory	ent		
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam	ent		
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency	ent		
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other	ent unction. (1st IDT contact)		
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 67-3.) Please specify the WI F		Number	Percent
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 67-3.) Please specify the WI F ACS - Automated Collection System	unction. (1st IDT contact) Choice	Number	Percent
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 67-3.) Please specify the WI F	unction. (1st IDT contact) Choice	Number	Percent
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 67-3.) Please specify the WI F ACS - Automated Collection System	unction. (1st IDT contact) Choice ement	Number	Percent
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 67-3.) Please specify the WI F ACS - Automated Collection System AM (IRS identified IDT) - Accounts Manag	unction. (1st IDT contact) Choice ement agement IPSU	Number	Percent
DITA - Designated Identity Theft Adjustm FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other 67-3.) Please specify the WI F ACS -Automated Collection System AM (IRS identified IDT) - Accounts Manag AMADJ (TP identified IDT) - Accounts Manag	unction. (1st IDT contact) Choice ement agement IPSU	Number	Percent
EXAM - Correspondence Exam			
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CSCO - Compliance Services Collection Operations			
CPAT - Compliance Post Adjustment Team			
FA - Field Assistance			
RICS (TPP) - Return Integrity & Correspondence Svc	s, Taxpayer Protection	Prgm	
RICS (IVO) - Return Integrity & Correspondence Svo	s, Integrity & Verificatio	on Operation	
SP - Submission Processing Other than ID Theft			
SPIDT - Submission Processing Identity Theft			
TDI - Tax Delinquency Investigation			
WHC - Withholding Compliance			
Other			
58.) When did IDT 1st function receive the cas	<b>se?</b> (mm/dd/yy, 99/99,	/99 if not provided)	
69.) How many times was this case reassigned	d in the same functio	<b>n?</b> (1st IDT)	
Answer	# Responses	% Who Answered	% of Total
01			
2			
3			
5 or more			
·		9 if not provided)	
71.) Number of days of case inactivity in fu	nction 1	9 if not provided)	
71.) Number of days of case inactivity in fur 72.) Which IDT BOD/ function was 2nd to w Answer	nction 1	9 if not provided) % Who Answered	% of Total
71.) Number of days of case inactivity in fur 72.) Which IDT BOD/ function was 2nd to w Answer Appeals	nction 1 vork this case?		% of Total
71.) Number of days of case inactivity in fur 72.) Which IDT BOD/ function was 2nd to w Answer	nction 1 vork this case?		% of Total
71.) Number of days of case inactivity in fur 72.) Which IDT BOD/ function was 2nd to w Answer Appeals Criminal Investigation Information Technology Large Business & International	nction 1 vork this case?		% of Total
71.) Number of days of case inactivity in fur 72.) Which IDT BOD/ function was 2nd to w Answer Appeals Criminal Investigation Information Technology	nction 1 vork this case?		% of Total
71.) Number of days of case inactivity in fur 72.) Which IDT BOD/ function was 2nd to w Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed	nction 1 vork this case?		% of Total
71.) Number of days of case inactivity in fun- 72.) Which IDT BOD/ function was 2nd to w Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service	nction 1 vork this case?		% of Total
71.) Number of days of case inactivity in fur 72.) Which IDT BOD/ function was 2nd to w Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed	nction 1 vork this case?		% of Total
71.) Number of days of case inactivity in fun 72.) Which IDT BOD/ function was 2nd to w Answer Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment	nction 1 vork this case?		% of Total
71.) Number of days of case inactivity in fur 72.) Which IDT BOD/ function was 2nd to w Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other	nction 1 vork this case? # Responses	% Who Answered	% of Total
<ul> <li>71.) Number of days of case inactivity in function</li> <li>72.) Which IDT BOD/ function was 2nd to we Answer</li> <li>Appeals</li> <li>Criminal Investigation</li> <li>Information Technology</li> <li>Large Business &amp; International</li> <li>Operations Support</li> <li>Privacy, Governmental Liaison &amp; Disclosure</li> <li>Small Business / Self-Employed</li> <li>Taxpayer Advocate Service</li> <li>Wage &amp; Investment</li> <li>Other</li> <li>No 2nd IDT function worked this case</li> </ul>	nction 1 vork this case? # Responses on or Function. (2nd I	% Who Answered	% of Total
<ul> <li>71.) Number of days of case inactivity in function</li> <li>72.) Which IDT BOD/ function was 2nd to we Answer         <ul> <li>Appeals</li> <li>Criminal Investigation</li> <li>Information Technology</li> <li>Large Business &amp; International</li> <li>Operations Support</li> <li>Privacy, Governmental Liaison &amp; Disclosure</li> <li>Small Business / Self-Employed</li> <li>Taxpayer Advocate Service</li> <li>Wage &amp; Investment</li> <li>Other</li> <li>No 2nd IDT function worked this case</li> </ul> </li> <li>72-1.) Please specify the Operating Division</li> </ul>	nction 1 vork this case? # Responses on or Function. (2nd I	% Who Answered	% of Total
<ul> <li>71.) Number of days of case inactivity in function</li> <li>72.) Which IDT BOD/ function was 2nd to we appeals</li> <li>72.) Which IDT BOD/ function was 2nd to we appeal to the service of the ser</li></ul>	nction 1 vork this case? # Responses on or Function. (2nd II . (2nd IDT function)	% Who Answered	% of Total
<ul> <li>71.) Number of days of case inactivity in function</li> <li>72.) Which IDT BOD/ function was 2nd to we constrain the second structure of the second structure</li></ul>	nction 1 vork this case? # Responses on or Function. (2nd II . (2nd IDT function)	% Who Answered	% of Total
<ul> <li>71.) Number of days of case inactivity in function</li> <li>72.) Which IDT BOD/ function was 2nd to we compare the second of the second of</li></ul>	nction 1 vork this case? # Responses on or Function. (2nd II . (2nd IDT function)	% Who Answered	% of Total
<ul> <li>71.) Number of days of case inactivity in function</li> <li>72.) Which IDT BOD/ function was 2nd to we Answer         <ul> <li>Appeals</li> <li>Criminal Investigation</li> <li>Information Technology</li> <li>Large Business &amp; International</li> <li>Operations Support</li> <li>Privacy, Governmental Liaison &amp; Disclosure</li> <li>Small Business / Self-Employed</li> <li>Taxpayer Advocate Service</li> <li>Wage &amp; Investment</li> <li>Other</li> <li>No 2nd IDT function worked this case</li> </ul> </li> <li>72-1.) Please specify the Operating Division</li> </ul>	nction 1 vork this case? # Responses on or Function. (2nd II . (2nd IDT function)	% Who Answered	% of Total

ULLA - DESIGNATED IDENTITY INSTEAD.	stment		
DITA - Designated Identity Theft Adjust FLADV - Field Advisory	stillent		
FLDEXAM - Field Exam			
FLDINSV - Field Insolvency			
TDI - Tax Delinquency Investigation			
Other			
	/I Function. (2nd IDT function)		
,,			<b>-</b> .
ACS -Automated Collection System	Choice	Number	Percent
AM (IRS identified IDT) - Accounts Ma	nagement		
AMADJ (TP identified IDT) - Accounts I			
AMADJ (TP identified IDT) - Accounts I			
AMADJ (TP identified IDT) - Accounts I	-		
AUR - Automated Underreporter			
EXAM - Correspondence Exam			
CSCO - Compliance Services Collection	Operations		
CPAT - Compliance Post Adjustment To			
FA - Field Assistance	Cum		
RICS (TPP) - Return Integrity & Corres	nondence Svcs Taxnaver Protectic	n Pram	
RICS (IVO) - Return Integrity & Corres		-	
SP - Submission Processing Other than			
SPIDT - Submission Processing Identit			
TDI - Tax Delinguency Investigation	,		
WHC - Withholding Compliance			
Other			
73.) When did IDT 2nd function r	eceive the case? (mm/dd/yy, 99	/99/99 if not applicable)	
	eceive the case? (mm/dd/yy, 99 use reassigned in the same func		
73.) When did IDT 2nd function ro 74.) How many times was this ca Answer	ise reassigned in the same func # Responses	tion? (2nd IDT)	% of Total
74.) How many times was this ca	se reassigned in the same func	tion? (2nd IDT)	% of Total
74.) How many times was this ca	se reassigned in the same func # Responses 0 1 2	tion? (2nd IDT)	% of Total
74.) How many times was this ca	ise reassigned in the same func # Responses 0 1	tion? (2nd IDT)	% of Total
74.) How many times was this ca	ese reassigned in the same func # Responses 0 1 2 3	tion? (2nd IDT)	% of Total
74.) How many times was this ca Answer	ese reassigned in the same func # Responses 0 1 2 3 4	tion? (2nd IDT) % Who Answered	% of Total
74.) How many times was this ca Answer 75.) When did IDT 2nd function c	ese reassigned in the same func # Responses 0 1 2 3 4 5 or more	tion? (2nd IDT) % Who Answered	% of Total
74.) How many times was this ca Answer 75.) When did IDT 2nd function c	Responses 0 1 2 3 4 5 or more lose the case? (mm/dd/yy, 99/9 tivity in function 2 (enter NA if m	tion? (2nd IDT) % Who Answered	% of Total
74.) How many times was this ca Answer 75.) When did IDT 2nd function c 76.) Number of days of case inac	Responses 0 1 2 3 4 5 or more lose the case? (mm/dd/yy, 99/9 tivity in function 2 (enter NA if m	tion? (2nd IDT) % Who Answered	% of Total
<ul> <li>74.) How many times was this can be addressed and the second se</li></ul>	ase reassigned in the same func # Responses 0 1 2 3 4 5 or more Nose the case? (mm/dd/yy, 99/9 tivity in function 2 (enter NA if m rd to work this case? # Responses Appeals	tion? (2nd IDT) % Who Answered 9/99 if not applicable) o 2nd function).	
<ul> <li>74.) How many times was this can be addressed and the second se</li></ul>	ase reassigned in the same func # Responses 0 1 2 3 4 5 or more dose the case? (mm/dd/yy, 99/9 tivity in function 2 (enter NA if m rd to work this case? # Responses	tion? (2nd IDT) % Who Answered 9/99 if not applicable) o 2nd function).	

Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No 3rd IDT Function Worked this Case

## 77-1.) Please specify the Operating Division or Function. (3rd IDT)

77-2.) Please specify the SBSE Function. (3rd IDT)

ChoiceNumberPercentACS - Automated Collection SystemASFR - Automated Substitute for ReturnAUR - Automated UnderreporterCFBALDUE or CFDELRET - Field CollectionCORR - Correspondence ExamCSCO - Compliance Services Collection OperationsDITA - Designated Identity Theft AdjustmentFLADV - Field AdvisoryFLDEXAM - Field ExamFLDINSV - Field InsolvencyTDI - Tax Delinquency InvestigationCther

### 77-3.) Please specify the WI Function. (3rd IDT)

Choice Number Percent ACS -Automated Collection System AM (IRS identified IDT) - Accounts Management AMADJ (TP identified IDT) - Accounts Management IPSU AMADJ (TP identified IDT) - Accounts Management AM ASFR - Automated Substitute for Return AUR - Automated Underreporter EXAM - Correspondence Exam CSCO - Compliance Services Collection Operations CPAT - Compliance Post Adjustment Team FA - Field Assistance RICS (TPP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm RICS (IVO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation SP - Submission Processing Other than ID Theft SPIDT - Submission Processing Identity Theft TDI - Tax Delinquency Investigation WHC - Withholding Compliance Other 78.) When did IDT 3rd function receive the case? (mm/dd/yy, 99/99/99 if not applicable)

79.) How many times was this case reassigned in the same function? (3rd IDT)

Answer	-	# Responses	% Who Answered	% of Total
	0 1			
	2			
	3			
	5 or more			
80.) When did IDT 3rd function	close the case?	(mm/dd/yy, 99/99/9	9 if not applicable)	
81.) Number of days of case ina	activity in function	on 3 (enter NA if no 2	2nd function).	
82.) Which IDT function was	4th to work this	case?		
Answer	Appeals	# Responses	% Who Answered	% of Total
Crimina	I Investigation			
	on Technology			
Large Business Oper	& International ations Support			
Privacy, Governmental Liaiso				
Small Business /	Self-Employed			
	lvocate Service e & Investment			
Wag	Other			
No 4th IDT Function We	orked this Case			
82-1.) Please specify the C	Operating Divisio	n or Function. (4th	IDT)	
82-2.) Please specify the	SBSE Function.	(4th IDT)		
Choice	N	lumber	Percent	
ACS -Automated Collection System				
ASFR - Automated Substitute for Ret	urn			
AUR - Automated Underreporter				
CFBALDUE or CFDELRET - Field Colle	ction			
CORR - Correspondence Exam				
CSCO - Compliance Services Collection	on Operations			
DITA - Designated Identity Theft Ad	ustment			
FLADV - Field Advisory				
FLDEXAM - Field Exam				
FLDINSV - Field Insolvency				
TDI - Tax Delinquency Investigation				
other				
		th IDT)		
82-3.) Please specify the	WI Function. (4)			
82-3.) Please specify the	WI Function. (4)		Number	Percent
			Number	Percent
82-3.) Please specify the ACS -Automated Collection System AM (IRS identified IDT) - Accounts M	Choice		Number	Percent
ACS -Automated Collection System	<b>Choice</b> lanagement		Number	Percent
ACS -Automated Collection System AM (IRS identified IDT) - Accounts M	<b>Choice</b> anagement Management IPS	SU	Number	Percent
ACS -Automated Collection System AM (IRS identified IDT) - Accounts M AMADJ (TP identified IDT) - Accounts	Choice lanagement Management IPS Management AM	SU	Number	Percent

 AUR - Automated Underreporter

 EXAM - Correspondence Exam

 CSCO - Compliance Services Collection Operations

 CPAT - Compliance Post Adjustment Team

 FA - Field Assistance

 RICS (TPP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm

 RICS (IVO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation

 SP - Submission Processing Other than ID Theft

 SPIDT - Submission Processing Identity Theft

 TDI - Tax Delinquency Investigation

 WHC - Withholding Compliance

Other

83.) When did IDT 4th function receive the case? (mm/dd/yy, 99/99/99 if not applicable)

84.) How many times was this case reassigned in the same function? (4th IDT)

Answer	# Responses	% Who Answered	% of Total
0			
1			
2			
3			
4			
5 or more			

85.) When did IDT 4th function close the case? (mm/dd/yy, 99/99/99 if not applicable)

86.) Number of days of case inactivity in function 4 (enter NA if no 4th function)

87.) Which IDT function was 5th to work this case?

	Answer	# Responses	% Who Answered	% of Total
	Арр	eals		
	Criminal Investiga	tion		
	Information Technol			
	Large Business & Internation			
	Operations Sup			
Priv	vacy, Governmental Liaison & Disclos			
	Small Business / Self-Emplo			
	Taxpayer Advocate Ser			
	Wage & Investm	ther		
	No 5th IDT Function Worked this C			
87-1.)	Please specify the Operating I	Division or Function.	(5th IDT)	
87-2.)	Please specify the SBSE Fund	ction. (5th IDT)		
	Choice	Number	Percent	
ACS -Auton	nated Collection System			
ASFR - Auto	omated Substitute for Return			
AUR - Auto	mated Underreporter			

CORR - Correspondence Exam CSCO - Compliance Services Collection Operations DITA - Designated Identity Theft Adjustment FLADV - Field Advisory FLDEXAM - Field Exam FLDINSV - Field Insolvency TDI - Tax Delinquency Investigation Other

## 87-3.) Please specify the WI Function. (5th IDT)

	hoice	Number	Percent
ACS -Automated Collection System			
AM (IRS identified IDT) - Accounts Manage	ement		
AMADJ (TP identified IDT) - Accounts Mana	agement IPSU		
AMADJ (TP identified IDT) - Accounts Mana	agement AM		
ASFR - Automated Substitute for Return			
AUR - Automated Underreporter			
EXAM - Correspondence Exam			
CSCO - Compliance Services Collection Op	erations		
CPAT - Compliance Post Adjustment Team			
FA - Field Assistance			
RICS (TPP) - Return Integrity & Correspond	dence Svcs, Taxpayer Protection P	rgm	
RICS (IVO) - Return Integrity & Correspond	dence Svcs, Integrity & Verification	Operation	
SP - Submission Processing Other than ID	Theft		
SPIDT - Submission Processing Identity Th	left		
TDI - Tax Delinquency Investigation			
WHC - Withholding Compliance			
Other			
89.) How many times was this case r	reassigned in the same function	? (5th IDT)	
Answer	# Responses	% Who Answered	
			% of Total
	0		% of Total
	0 1 2		% of Total
	1 2 3		% of Total
	1 2 3 4		% of Total
	1 2 3		% of Total
90.) When did IDT 5th function close	1 2 3 4 5 or more	if not applicable)	% of Total
90.) When did IDT 5th function close	1 2 3 4 5 or more the case? (mm/dd/yy, 99/99/99		% of Total
90.) When did IDT 5th function close	1 2 3 4 5 or more the case? (mm/dd/yy, 99/99/99 ty in function 5 (enter NA if no 5t	h function)	

Appeals Criminal Investigation Information Technology Large Business & International Operations Support Privacy, Governmental Liaison & Disclosure Small Business / Self-Employed Taxpayer Advocate Service Wage & Investment Other No Additional IDT Function Worked this Case

#### 92-1.) Please specify the Operating Division or Function. (Additional IDT)

92-2.)	Please	specify	the	SBSE	Func

# ction. (Additional IDT)

Choice	Number	Percent
ACS -Automated Collection System		
ASFR - Automated Substitute for Return		
AUR - Automated Underreporter		
CFBALDUE or CFDELRET - Field Collection		
CORR - Correspondence Exam		
CSCO - Compliance Services Collection Operations		
DITA - Designated Identity Theft Adjustment		
FLADV - Field Advisory		
FLDEXAM - Field Exam		
FLDINSV - Field Insolvency		
TDI - Tax Delinquency Investigation		
Other		

## 92-3.)

Choice

Please specify the WI Function. (Additional IDT)

ACS -Automated Collection System AM (IRS identified IDT) - Accounts Management AMADJ (TP identified IDT) - Accounts Management IPSU AMADJ (TP identified IDT) - Accounts Management AM ASFR - Automated Substitute for Return AUR - Automated Underreporter EXAM - Correspondence Exam CSCO - Compliance Services Collection Operations CPAT - Compliance Post Adjustment Team FA - Field Assistance RICS (TPP) - Return Integrity & Correspondence Svcs, Taxpayer Protection Prgm RICS (IVO) - Return Integrity & Correspondence Svcs, Integrity & Verification Operation SP - Submission Processing Other than ID Theft SPIDT - Submission Processing Identity Theft TDI - Tax Delinquency Investigation

Number

Percent

WHC - Withholding Compliance Other 93.) How many times was this case reassigned in the same function? (of the additional IDT function 1, function number is based on the order in the list) Answer # Responses % Who Answered % of Total 0 ĩ 2 3 4 5 or more N/A 94.) How many times was this case reassigned in the same function? (of the additional IDT function 2, function number is based on the order in the list) Answer # Responses % Who Answered % of Total 0 1 2 3 4 5 or more N/A 95.) How many times was this case reassigned in the same function? (of the additional IDT function 3, function number is based on the order in the list) Answer # Responses % Who Answered % of Total 0 1 2 3 4 5 or more N/A 96.) How many times was this case reassigned in the same function? (of all the remaining additional IDT functions, function number is based on the order in the list) % Who Answered Answer # Responses % of Total 0 1 2 3 4 5 or more N/A What issue(s) were addressed during this case? (check all that apply) 97.) Choice Number Percent Unable to efile Duplicate filing Levy Audit Notice AUR SSA Notification

ASFR				
Lien				
Unpostable				
SFR				
Wage Verificatio	ı			
Erroneous Refur				
Withholding Con	ipliance			
TDI				
Deceased Indica	tor			
CI Scheme				
Other				
97-1.)	Please specify			
98.) What is	ue(s) were resolved	during this case? (	check all that apply)	
Choice	Number	Percent		
Unable to efile				
Duplicate filing				
Levy				
Audit				
Notice				
AUR				
SSA Notification				
ASFR				
Lien				
Unpostable				
SFR				
Wage Verificatio	า			
Erroneous Refur				
Withholding Con	ipliance			
TDI				
Deceased Indica	tor			
CI Scheme				
Other				
98-1.)	Please specify			
99.) What is	ue(s) were unresolve	ed during this case?	(check all that apply)	
	Choice	Number	Percent	
Unable to efile				
Duplicate filing				
Levy				
Audit				
Notice				
AUR				
SSA Notification				

ASFR Lien Unpostable SFR Wage Verification Erroneous Refund Withholding Compliance TDI Deceased Indicator CI Scheme Other

## 99-1.) Please specify

100.) Which of the following taxpayers' SSNs were fraudulently used in this ID Theft incident? (select all that apply)

Other         100-1.)       Please explain         100-2.)       Please explain         00.)       Was TC 501 used correctly?         Answer       # Responses         No TC 501       was used properly         TC 501 used improperly       TC 501 used improperly         Unsure if TC 501 was used properly       # Responses         101-1.)       Please explain         .02.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522       was used properly         .02.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522 used improperly         TC 522 used properly         Unsure if TC 522 used properly         Unsure if TC 522 was used properly         102-1.)       Please explain         03.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3	Cho	ice Number	Percent			
Unrelated taxpayer Other 100-1.) Please explain 100-2.) Please explain .01.) Was TC 501 used correctly? Answer # Responses % Who Answered % of Total TC 501 used improperly Unsure if TC 501 was used properly Unsure if TC 501 was used properly 101-1.) Please explain .02.) Was TC 522 used correctly? Answer # Responses % Who Answered % of Total No TC 522 TC 522 used properly TC 522 used properly TC 522 used properly TC 522 used improperly Unsure if TC 522 was used properly TC 522 used improperly TC 522 used improperly TC 522 used properly TC 522 use	Primary tax	kpayer				
100-1.)       Please explain         100-2.)       Please explain         101.)       Was TC 501 used correctly?         Answer       # Responses         No TC 501         TC 501 used properly         TC 501 used improperly         Unsure if TC 501 was used properly         Unsure if TC 501 was used properly         101-1.)         Please explain         102.)         Was TC 522 used correctly?         Answer         No TC 522         TC 522 used properly         TC 522 used improperly         Unsure if TC 522 used properly         TC 522 used improperly         Unsure if TC 522 used properly         TC 522 used improperly         Unsure if TC 522 used properly         TC 522 used pr	Secondary	taxpayer				
100-1.)       Please explain         100-2.)       Please explain         101.)       Was TC 501 used correctly?         Answer       # Responses         No TC 501       used properly         TC 501 used improperly       Who Answered       % of Total         101-1.)       Please explain         102.)       Was TC 522 used properly       # Responses         101-1.)       Please explain         102.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522       TC 522 used properly         TC 522 used properly       # Responses         No TC 522       TC 522 used improperly         Unsure if TC 522 used improperly       # Responses         No TC 522       TC 522 used improperly         TC 522 used improperly       Unsure if TC 522 was used properly         102-1.)       Please explain         103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3	Unrelated t	axpayer				
100-2.)       Please explain         101.)       Was TC 501 used correctly?         Answer       # Responses         No TC 501       TC 501 used properly         TC 501 used improperly       Unsure if TC 501 was used properly         Unsure if TC 501 was used properly       # Responses         101-1.)       Please explain         102.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522         TC 522 used improperly         TC 522 used improperly         Unsure if TC 522 used improperly         Unsure if TC 522 was used properly         TC 522 used improperly         Unsure if TC 522 was used properly         102-1.)         Please explain         103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3	Other					
101.)       Was TC 501 used correctly?         Answer       # Responses       % Who Answered       % of Total         No TC 501       TC 501 used improperly       % Who Answered       % of Total         101-1.)       Please explain       101-1.)       Please explain         102.)       Was TC 522 used correctly?       # Responses       % Who Answered       % of Total         102.)       Was TC 522 used correctly?       # Responses       % Who Answered       % of Total         102.)       Was TC 522 used correctly?       # Responses       % Who Answered       % of Total         102.)       Unsure if TC 522 used properly       TC 522 used properly       # Responses       % Who Answered       % of Total         102.1.)       Please explain       102-1.)       Please explain       103.)       How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3	100-1.)	Please explain				
Answer       # Responses       % Who Answered       % of Total         No TC 501       TC 501 used improperly       TC 501 used improperly       % of Total         101-1.)       Please explain       102.)       Was TC 522 used correctly?         Answer       % of Total       % of Total         No TC 522       TC 522 used correctly?       % Who Answered       % of Total         No TC 522       TC 522 used properly       % Who Answered       % of Total         No TC 522       TC 522 used properly       % Who Answered       % of Total         102-1.)       Please explain       102-1.)       Please explain         103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3	100-2.)	Please explain				
No TC 501       TC 501 used properly         TC 501 used improperly       Unsure if TC 501 was used properly         101-1.)       Please explain         102.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522       TC 522 used properly         TC 522 used improperly         Unsure if TC 522 used improperly         Unsure if TC 522 used properly         TC 522 used improperly         Unsure if TC 522 was used properly         102-1.)         Please explain         103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3	101.)	Was TC 501 used correct	y?			
TC 501 used improperly TC 501 used improperly Unsure if TC 501 was used properly         101-1.)       Please explain         102.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522 TC 522 used properly TC 522 used improperly Unsure if TC 522 was used properly         102-1.)       Please explain		Answer		# Responses	% Who Answered	% of Total
TC 501 used improperly         Unsure if TC 501 was used properly         101-1.)       Please explain         102.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522       TC 522 used properly         TC 522 used improperly       Unsure if TC 522 used improperly         Unsure if TC 522 used properly       TC 522 used improperly         Unsure if TC 522 was used properly       Intervention         102-1.)       Please explain         103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3						
Unsure if TC 501 was used properly         101-1.)       Please explain         102.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522         TC 522 used properly         TC 522 used improperly         Unsure if TC 522 was used properly         102-1.)         Please explain         103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3						
101-1.)       Please explain         102.)       Was TC 522 used correctly?         Answer       # Responses         No TC 522       TC 522 used properly         TC 522 used improperly       TC 522 used improperly         Unsure if TC 522 was used properly       Unsure if TC 522 was used properly         102-1.)       Please explain         103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3						
<ul> <li>102.) Was TC 522 used correctly?         <ul> <li>Answer</li> <li>Responses</li> <li>Who Answered</li> <li>of Total</li> <li>No TC 522</li> <li>TC 522 used properly</li> <li>TC 522 used improperly</li> <li>Unsure if TC 522 was used properly</li> </ul> </li> <li>102-1.) Please explain</li> <li>103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3</li> </ul>		Unsure if IC 501 was us	ed properly			
Answer # Responses % Who Answered % of Total No TC 522 TC 522 used properly TC 522 used improperly Unsure if TC 522 was used properly 102-1.) Please explain 103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3	101-1.)	Please explain				
No TC 522 TC 522 used properly TC 522 used improperly Unsure if TC 522 was used properly 102-1.) Please explain 103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3	102.)	Was TC 522 used correct	ly?			
TC 522 used properly TC 522 used improperly Unsure if TC 522 was used properly 102-1.) Please explain 103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3		Answer		# Responses	% Who Answered	% of Total
TC 522 used improperly Unsure if TC 522 was used properly 102-1.) Please explain 103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3						
Unsure if TC 522 was used properly 102-1.) Please explain 103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3						
<ul> <li>102-1.) Please explain</li> <li>103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3</li> </ul>						
103.) How would you rate the following items related to this stolen identity (IDT) case? (1=very poor, 2 = poor, 3		Unsure if TC 522 was us	ea properly			
	102-1.)	Please explain				
okay, 4 = good, 5 = very good)			ing items rela	ted to this stolen id	entity (IDT) case? (1=very	poor, 2 = poor, 3 =
Percent of respondents		B		danta		

Technical	ovided to taxpayer									
-	accuracy									
Communio	cation									
Timeliness	of actions									
Issue reso	olution									
104.)	Overall, how would	you g	rade h	iow we	ell this	IDT case was	worked?			
	Answer					# Responses	%	Who Answere	d d	% of Total
				0-100) 0 - 89)						
				0 - 09) 0 - 79)						
				0 - 69)						
		F	(59 or	lower)						
104-1.)	What is the	basis 1	for the	e grade	e you a	assigned?				
104-2.)	What is the	basis f	for the	e grade	e you a	assigned?				
104-3.)	What is the	basis	for the	e grad	e you	assigned?				
104-4.)	What is the	basis	for th	e grad	e you	assigned?				
104-5.)	What is the	basis	for th	e grad	e you	assigned?				
105.)	Assigned Case Nu	umber	(provid	led in c	ase lis	:)				
106.) Wh	at actions did IRS (	ake on	this (	case th	nat cau	sed delay or a	added to th	ne taxpayer's	burden? Ple	ease explain
107.)	Additional Commen	ts								

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