

IRM PROCEDURAL UPDATE

DATE: 02/08/2017

NUMBER: sbse-05-0217-0257

SUBJECT: Disclosure for Divorced or Separated Taxpayers

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1.1.2

IRM 5.19.1.1.2 Disclosure Overview: Verifying Identity of Contact Party, added row to table to address taxpayers who filed jointly but are now divorced or separated.

1. For purposes of identification and to prevent unauthorized disclosures of tax information, follow the chart below:

If the contact is ...	Then ...
Taxpayer	See IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i> .
Taxpayers who filed jointly but are now divorced or separated	Returns and return information of individuals filing income tax returns jointly may be disclosed to either of the individuals with respect to whom the return is filed. See IRM 11.3.2.4.1, <i>Individuals</i> , for rules that apply for joint taxpayers who are no longer married or no longer reside in the same household.
Mailing and Faxing Tax Account Information	See IRM 21.1.3.9(2), <i>Mailing and Faxing Tax Account Information</i> , and IRM 11.3.1.11, <i>Facsimile Transmission of Tax Information</i> .
Power of Attorney (POA), Form 2848, <i>Power of Attorney and Declaration of Representative</i>	See IRM 11.3.3, <i>Disclosure to Designees and Practitioners</i> .
Tax Information Authorization (TIA) - Form 8821, <i>Tax Information Authorization</i>	See IRM 11.3.3.2, <i>Disclosure to Third Parties Based Upon Taxpayer Request for Assistance</i> . See IRM 11.3.3.3(1), <i>Distinction Between Disclosure to Designees and the Conference and Practice Requirements</i> .

	See IRM 11.3.3.3(2), <i>Distinction Between Disclosure to Designees and the Conference and Practice Requirements</i>. NOTE: ACS Call Site employees, refer to IRM 5.19.1.1.2.1, <i>ACS Call Site Instructions for Form 8821, Taxpayer Information Authorization</i>.
Oral Disclosure Consent	See IRM 11.3.3.2.1, <i>Requirements for Oral Authorization</i> .
Parent/Guardian of Minor	See IRM 11.3.2.4.10, <i>Minors</i> .
Hearing Impaired (including telecommunications device for the deaf (TDD) equipment	See IRM 11.3.2.3.2(2), <i>Requirements for Verbal or Electronic Requests</i> .
Language or Sign Interpreter	See IRM 11.3.2.3.2(2), <i>Requirements for Verbal or Electronic Requests</i> .
Checkbox Designee	See IRM 11.3.3.2.1, <i>Requirements for Oral Authorization</i> , and IRM 21.1.3.3.1, <i>Third Party Designee Authentication</i> .
Third Party: Levy Source	See IRM 11.3.2.2, <i>General Rules</i>. See IRM 11.3.21.1(8), <i>Background</i>.
Third party: Lien Payoff	Refer Financial institutions requesting a lien payoff/release to the Lien Unit at: 1-800-913-6050 See IRM 11.3.11.10, <i>Disclosure of Amount of Outstanding Lien</i>. NOTE: Advise taxpayers who have an IA to continue making their scheduled payments until the balance is paid.
Third party: claiming a willingness and means to pay the balance due	See IRM 11.3.21.1(8)(e), <i>Background</i>. NOTE: Wage levy sources requesting a levy payoff/release must be advised to continue

	sending payments until a levy release is received.
Third party requesting account balance where the Notice of Levy or ACS letter advises the taxpayer to call for a detailed calculation of penalty and/or interest.	See IRM 11.3.21.1(8)(e), <i>Background</i> . NOTE: Calculate and assess the restricted penalty and/or interest. See IRM 20.2.1.5, <i>Normal and Restricted Interest</i> , for additional information on the manual computation of restricted interest and updating modules.
Third Party claiming a material interest	See IRM 11.3.2.4, <i>Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103 (e)</i> .
Responsible Persons assessed a Trust Fund Recovery Penalty (TFRP)	See IRM 11.3.2.4.13, <i>Trust Fund Recovery Penalties</i> .

NOTE: If making out-calls and there is a valid POA on file, you must contact the POA and not the taxpayer.

2. Section 6304 precludes, among other things, the Service from communicating with a represented taxpayer in connection with the collection of any unpaid tax unless the taxpayer has given prior consent to that communication. In accordance with the purpose of Section 6304, a Service employee may not work directly with a represented taxpayer to resolve an issue on the taxpayer's account unless:
 - o The taxpayer initiates the contact to resolve the issue on the account,
 - o The taxpayer expresses a specific desire to resolve the issue without the involvement of the power of attorney after the Service employee has advised the taxpayer of the current representation, and
 - o The taxpayer's decision to not use their representative, per Centralized Authorization File (CAF), for that tax period and work directly with the Service to resolve the issue is properly documented on AMS for each tax period.
3. If a POA is on file, document AMS comments to indicate the taxpayer was advised they have a POA on file and they chose to work directly with the Service to resolve their account. Documentation is required only once for a tax period.