

Quality Site Requirement Alert (QSRA) 2013- 01
February 1, 2013

QSR#10: Security Privacy and Confidentiality

Certified volunteers preparing tax returns should confirm the identity of the taxpayer to avoid the potential for identity theft or tax fraud. If a taxpayer cannot substantiate his or her identity, or if the volunteer is uncomfortable with the items presented as proof of identity, advise the taxpayer to return with an acceptable form of identification. [Publication 4299](#), *Privacy, Confidentiality, and the Standards of Conduct – A Public Trust*, provide a list of acceptable forms of identification.

Identity Theft Procedures

Individuals who are victims of identity theft and believe their tax accounts have been affected must report the incident to the **IRS Identity Protection Specialized Unit (IPSU) at 1-800-908-4490 extension 245**. IPSU may request the taxpayer to complete [Form 14039](#), IRS Identity Theft Affidavit. If IPSU classifies the taxpayer as a victim of identity theft, the unit will place an identity theft indicator on the taxpayer's account.

Notification to Taxpayers - Identity Protection PIN

In December, the IPSU mails Notice CP01A to taxpayers previously classified as identity theft victims. To avoid delays in filing and processing, this notice included a 6-digit Identity Protection Personal Identification Number (IP PIN) that must be included on the taxpayer's federal tax return. The purpose of the IP PIN is to validate that the taxpayer is the legitimate owner of the social security number (SSN) used on the tax return. The taxpayer is mailed **a new IP PIN every year** before the start of the tax season for as long as the identity theft indicator remains on their account. This indicator will remain on the taxpayer's account for three years and may be extended if there is an indication that someone else is using the taxpayer's SSN to file a tax return.

What should you do?

Question 13 in Part V of [Form 13614-C](#), *Intake/Interview & Quality Review Sheet*, asks, "**In 2012, did you or your spouse become a victim of identity theft?**" When a taxpayer answers, "yes", to this question, ask the taxpayer if he/she reported the theft to IRS and if they received an IP PIN. If the taxpayer has an IP PIN, enter the IP PIN at the bottom of the Main Information Sheet in TaxWise. If the taxpayer received an IP PIN from the IRS but has misplaced or lost it, advise the taxpayer to contact IRS at 1-800-829-1040.

Important - If the primary taxpayer received an IP PIN and it is not entered correctly on the federal tax return, the return will reject with **code 0180**. The taxpayer should contact IRS to request a replacement IP PIN before the return can be resubmitted. Replacement IP PINs are time sensitive and are based on the month that the taxpayer requests the replacement. The replacement IP PIN will become invalid after the 15th day of the following month.

If a transmitted tax return is rejected because the social security number was previously used, this must be reported as an identity theft incident. Print two copies of the tax return for the taxpayer and direct the taxpayer to immediately call the IPSU at 1-800-908-4490 extension 245 to report the reject and to receive filing instructions.

For additional information, please refer to:

- www.irs.gov, keyword search: identity theft
- [Taxpayer Guide to Identity Theft](#)
- [Publication 4299](#), *Privacy, Confidentiality, and the Standards of Conduct*
- [Publication 4012](#), *VITA/TCE Volunteer Resource Guide*

If you have any questions, please discuss them with your site coordinator, contact your local IRS SPEC relationship manager, or e-mail partner@irs.gov.

Thank you for volunteering to serve your community and for your dedication to providing top QUALITY service!