## IRM PROCEDURAL UPDATE

**DATE: 10/05/2016**

**NUMBER: wi-21-1016-1483**

**SUBJECT: Enhanced Disclosure Tool High Risk Authentication**

**AFFECTED IRM(s)/SUBSECTION(s): 21.1.3.2.4**

**CHANGE(s):**

**IRM 21.1.3.2.4 Updated section to reflect the use of the enhanced version of the IAT Disclosure tool for high risk authentication.**

1. When account conditions require additional authentication, the IAT Disclosure Tool has been enhanced for IMF calls to produce a series of automated questions to assist in determining if the caller should be authenticated on the account.
2. After required authentication is completed the tool provides the option to perform high risk authentication. The tool presents a drop down menu listing the accounts filing history. High risk authentication is best done on the most recent tax years available when possible.  The drop down menu on the tool allows the user to select the most recent year available to attempt additional authentication, or the most appropriate year depending on any specific account conditions.  If there is enough data present on the year selected the tool will provide a series of #█# or more random questions from at least #█# different data sources. NOTE: The tool selects from command codes IRPTRL, RTVUE/TRDBV, INOLET, IMFOLT and DDBKD
3. If there is not enough data present in the year selected the tool will provide an option to choose a different year from the drop down menu. If there is not enough data from the #█# most current filings then you may use the tools manual authentication process.  It will provide a drop down menu of the available sources listed above and the user can choose a source to manually research, choosing questions that would not be easily guessable or discoverable. Checking at least #█# data sources is preferred but not required on manual research if the account data is limited
4. Based on the answers submitted on the tool it will provide a response of pass, fail or not all questions were answered. Once verified assist the caller following normal IRM procedures
5. There will be other situation when some manual research may be necessary. Calls on married filing joint accounts from the secondary SSN may require some manual research since data pulled from the primary on some command codes are unique to that SSN. (e.g. city of birth)
6. For calls where the taxpayer has an ITIN you can attempt to use the enhanced HRA tool to generate questions and validate the caller. Some

questions generated on the tool will require access to the ITIN Real Time System (RTS) to validate the response.

7. For some dependent questions pulled by the tool there may be multiple responses in the answer portion such as the SSN and date of birth field. Consider the question a pass if the caller provides one correct SSN or DOB from those provided. NOTE: The data source for dependent names will only provide those born after 1998.

8. There will be times when systemic issues may cause problems with the tools ability to produce the needed data to authenticate due to temporary command code outages or an IDRS issue. Manual research is required when the tool is unable to produce the necessary information to validate the caller.

9. Employees working BMF should focus on verifiable items from the returns in question such as:
   - Federal income tax withheld/Social Security wages (Form 941)
   - Gross receipts or sales/Taxable income (Form 1120)
   - Total assets/Total liabilities (Form 990)

When considering what probes to ask, determine which probes would most likely be known by an authorized party. Try to eliminate those that may be easily discoverable or guessable.

**NOTE:** Employee's working the Taxpayer Protection Program (TPP) should follow disclosure procedures in IRM 25.25.6.4, *Taxpayer Protection Program Taxpayer Authentication for Phone Assistors.*