



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.27.1

APRIL 7, 2021

## EFFECTIVE DATE

(04-07-2021)

## PURPOSE

- (1) This transmits a revision to IRM 25.27.1, Third Party Contacts, Third Party Contact Program.

## MATERIAL CHANGES

- (1) IRM 25.27.1.1.1: Added new paragraph regarding how Section 1206 of the Taxpayer First Act amended IRC Section 7602(c)(1), Notice of Contact of Third Parties, and changed the IRS requirements for third party contacts.
- (2) IRM 25.27.1.1.2: Added Taxpayer First Act (TFA) as an authority.
- (3) IRM 25.27.1.1.6: Added acronym for TFA.
- (4) IRM 25.27.1.1.7: Updated related resources.
- (5) IRM 25.27.1.2: Updated note regarding how an IRS employee identifies themselves to a third party.
- (6) IRM 25.27.1.3: Added additional guidance regarding third party contact (TPC) notice requirements.
- (7) IRM 25.27.1.3.1: Update TPC notification procedures according to the new TFA requirements.
- (8) IRM 25.27.1.3.3: Updated to indicate additional employees who can input Form 12175. Clarified instructions to protect identities of third parties.
- (9) IRM 25.27.1.3.5: Updated to indicate additional employees who can input Form 12175. Clarified instructions to protect identities of third parties..
- (10) IRM 25.27.1.3.6: Added clarification regarding the use of Form 12180.
- (11) IRM 25.27.1.3.7: Updated to indicate additional employees who can input Form 12175.
- (12) IRM 25.27.1.4: Added clarification on preparing Form 12175.
- (13) IRM 25.27.1.5: Updated to indicate additional employees who can input Form 12175.
- (14) Editorial changes made throughout the IRM for clarity. Reviewed and updated grammar, titles, website addresses, legal references and IRM references.

## EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 25.27.1, dated October 19, 2017. This IRM incorporates Interim Guidance Memorandum SBSE-04-0719-0034, Interim Guidance on Third-Party Contact Notification Procedures, dated July 26, 2019, and IPU 20U0171 dated March 03, 2020.

## AUDIENCE

All IRS personnel who require guidance regarding third-party contacts.

Kareem R. Williams  
Acting Director, Collection Policy



25.27.1

Third-Party Contact Program

## Table of Contents

25.27.1.1 Program Scope and Objectives

25.27.1.1.1 Background

25.27.1.1.2 Authority

25.27.1.1.3 Roles and Responsibilities

25.27.1.1.4 Program Management and Review

25.27.1.1.5 Program Controls

25.27.1.1.6 Acronyms

25.27.1.1.7 Related Resources

25.27.1.2 Third-Party Contact (TPC): Definition

25.27.1.3 Notification Requirements

25.27.1.3.1 TPC Notification Procedures

25.27.1.3.2 Exceptions to IRC 7602(c) Notification Requirements

25.27.1.3.3 Reprisal

25.27.1.3.4 Reprisal Determinations

25.27.1.3.5 Reprisal Notification Procedures

25.27.1.3.6 Taxpayer Authorizes Contact with a Third Party

25.27.1.3.7 Jeopardy Situations

25.27.1.4 Recording and Reporting TPCs

25.27.1.5 Providing Taxpayers with TPC List

25.27.1.6 Area/Campus TPC Coordinators and Input Personnel



25.27.1.1  
(10-19-2017)  
**Program Scope and Objectives**

- (1) **Overview:** This IRM provides IRS guidance on addressing Third-Party Contact (TPC) notice and reporting provisions contained in IRC 7602(c) and Treas. Reg. 301.7602-2.
- (2) **Purpose:** This IRM provides guidelines on IRS employee contacts with third parties in the determination of a tax liability or collection of a tax liability.
- (3) **Audience:** All IRS personnel who make TPCs in the course of their operations.
- (4) **Policy Owner:** Director, Collection Policy, SB/SE.
- (5) **Program Owner:** Headquarters Collection, Collection Policy, SB/SE.
- (6) **Primary Stakeholders:** All IRS personnel, TIGTA, GAO, and the National Taxpayer Advocate.
- (7) **Program Goals:** While it is the IRS's practice to obtain information relating to a liability or collectibility determination directly from the taxpayer whenever possible, there are situations when IRS employees must contact third parties. By following the procedures in this IRM section, employees will be able to balance the interests of taxpayers (reputation and business relationships) and third parties (privacy) with those of the IRS (effective and efficient tax administration).

25.27.1.1.1  
(04-07-2021)  
**Background**

- (1) Third-party contacts by IRS personnel in connection with determining and collecting tax from taxpayers are governed by disclosure regulations as well as by certain notice and reporting requirements.
- (2) IRC 6103(k)(6) provides that IRS employees may disclose return information to the extent that such disclosure is necessary in obtaining information, which is not otherwise reasonably available, with respect to the correct determination of tax, liability for tax, or the amount to be collected.
- (3) IRC 7602(c) stipulates that IRS personnel may not contact third parties with respect to the determination or collection of the tax liability without providing advance notice to the taxpayer. Section 3417 of RRA 98 further amended IRC 7602(c) to require IRS personnel to maintain a record of such contacts and provide taxpayers with this record upon request.
- (4) Section 1206 of the Taxpayer First Act amended IRC Section 7602(c)(1), Notice of Contact of Third Parties and now requires IRS to:
  - Issue advance notice of third-party contacts
  - Intend, at the time such notice is issued, to contact third parties (the notice must state this intent)
  - Specify in the notice the time period, not to exceed one year, in which IRS intends to make the third-party contact(s)
  - Send the notice at least 45 days before the first contact with a third-party.

The remaining provisions of IRC Section 7602(c) still require the IRS to:

- Record the third-party contact
- Provide a list of third-party contacts to the taxpayer upon request

25.27.1.1.2  
(04-07-2021)

**Authority**

- (1) The authorities for these policies are:
- IRC 6103
  - IRC 7602
  - Treas. Reg 301.7602-2
  - Section 3417 of the Restructuring and Reform Act of 1998
  - Taxpayer First Act, effective July 1, 2019

25.27.1.1.3  
(10-19-2017)

**Roles and Responsibilities**

- (1) The Director of Collection Policy, SBSE, is responsible for the procedures in this IRM.
- (2) Managers of employees who make TPCs are responsible for ensuring their employees comply with TPC guidelines and procedures.
- (3) Employees who make TPCs are responsible for following these procedures.

25.27.1.1.4  
(10-19-2017)

**Program Management and Review**

- (1) **Program Reports:** When IRS personnel document a TPC as described in this IRM, the information is captured in the Third-Party Contact Database. This information is provided to taxpayers upon request.
- (2) **Program Effectiveness:** Each BOD functional unit with TPC-related activities should conduct periodic reviews of the TPC program to ensure that taxpayers are being notified of potential third-party contacts and that third-party contacts are being properly reported. Case reviews and quality reviews may include this topic. The methodology and review cycle will be determined by the BOD functional units.

25.27.1.1.5  
(10-19-2017)

**Program Controls**

- (1) The third-party database is maintained within IDRS, and it is subject to the same access controls and permissions governing IDRS.

25.27.1.1.6  
(04-07-2021)

**Acronyms**

- (1) The following table defines acronyms commonly used throughout this IRM section:

Acronym	Definition
CDP	Collection Due Process
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
POA	Power of Attorney
PDT	Potentially Dangerous Taxpayer
PUB 1	Publication 1
RRA 98	Restructuring and Reform Act of 1998
TFA	Taxpayer First Act

TPC	Third-Party Contact
Treas. Reg.	Treasury Regulation

25.27.1.1.7  
(04-07-2021)

**Related Resources**

- (1) In addition to this IRM, there are other relevant IRM sections employees will use, including but not limited to:

<b>IRM</b>	<b>Title</b>	<b>Summary</b>
IRM 5.1.1.12	Third-Party Contacts	Provides Field Collecting Procedures for TPCs.
IRM 5.9.3.12.1	Third-Party Contacts	Provides Collection Division procedures for TPCs in Bankruptcy and Other Insolvencies.
IRM 8.1.6.2	Third-Party Contacts	Provides Appeals Function with TPC procedures.
IRM 13.1.2.4	Third-Party Contacts	Provides Taxpayer Advocate Case Procedures for TPCs.
IRM 4.11.57	Examining Officers Guide (EOG), Third-Party Contacts	Provides Examiners Procedures for TPCs
IRM 5.19.5.12	Notification of Third-Party Contact	Provides ACS Procedures for TPCs
IRM 2.4.52	Command Codes TPCIN and TPCOL	Describe how to input information into the TPC System database of all TPCs that are made regarding a taxpayer during the determination or collection of a tax liability.
IRM 1.2.2.14.12	Delegation Order 25-12 (Rev 1)	Authorizes employees to determine for good cause shown that providing the taxpayer with general notice or notice of specific TPC would jeopardize the collection of any tax or may involve reprisal against any person.
IRM 20.1.6.22	Third-Party Contacts - IRC 7602(c)	Provides servicewide policy for the administration of return preparer penalties, promoter penalties, and material advisor penalties and the effect of IRC 7602(c), Notice of contact of third parties on penalty development.

IRM	Title	Summary
IRM 4.8.8.18	Third-Party Contacts	Provides Technical Services' staff with the basic procedures to conduct reviews to determine whether Examination employees observed the advance general notice requirements of IRC IRC 7602, Examination of Books and Witnesses.
IRM 4.16.1.4.5	Third-Party Contacts	Provides SEP agents with direction regarding TPCs
IRM 4.19.13.9	IRC 7602(c)(1) Third-Party Contacts	Provides Campus examiners with TPC procedures
IRM 4.32.2.8.3.2	Third-party Contacts	Provides AT examiners with TPC procedures.
IRM 4.86.5.10.2	Third-Party Contacts	Provides Tax Exempt and Government Entities' examiners with TPC procedures for examinations of ITG.

(2) Helpful information can be found on websites, including, but not limited to the following:

- *SBSE W&I, Campus and Collection*
- *SBSE Exam*

25.27.1.2  
(04-07-2021)

**Third-Party Contact (TPC): Definition**

(1) For purposes of IRC 7602(c), with the exceptions of situations noted in IRM 25.27.1.2(2) below, a third-party contact (TPC) has been made when an IRS employee initiates contact with a person other than the taxpayer and asks questions about a specific taxpayer with respect to that taxpayer's Federal tax liability, including the issuance of a levy or summons to someone other than the taxpayer.

(2) The following are **not** TPCs:

- a. Searches made on computer databases that do not require any personal involvement on the other end (e.g., LEXIS, Information America).
- b. Contacts made with any office of any local, state, federal, or foreign government entity (such as contacting the U.S. Postal Service to obtain the taxpayer's current address)

**Exception:** Contacts concerning the taxpayer's business with the government office contacted, such as the taxpayer's contracts with or employment by the office, are TPCs.

- c. Unsolicited information received from a third party where the third party initiated the contact.
- d. Information that the IRS receives from, or provides to the government of a foreign country or U.S. possession pursuant information exchange programs under treaties or agreements with such governments or as au-

- thorized by domestic or foreign statutes, including programs concerning specific, routine, spontaneous and simultaneous exchanges of information.
- e. Contacts made by the IRS to respond to a request from a government of a foreign country or U.S. possession concerning a foreign or possession tax liability.
  - f. Contacts made with third parties to collect taxes for another country as part of a Mutual Collection Assistance Agreement.
  - g. Exchanges of information via tape programs, e.g., State Income Tax Levy Program and Federal Payment Levy Program.
  - h. Contacts with individuals who have a valid power of attorney for the taxpayer.
  - i. Contacts made to obtain information regarding an industry or market segment where specific taxpayers have not been identified.
  - j. Contacts made by IRS employees during litigation if the contact relates to a matter and issue being litigated, including, but not limited to, service of Tax Court subpoenas on third parties by employees.
  - k. Contacts made with other IRS employees in the scope of an employee's official duties, including employees of the Office of Chief Counsel.
  - l. Contacts made as the result of unsolicited requests for a payoff of a Notice of Federal Tax Lien or to respond to requests for information regarding the priority of a lien, e.g., lending institution (IRC 6103 provisions do apply).
  - m. When the taxpayer under examination is a business, contacts made with employees who are acting within the scope of their employment.

**Note:** Generally, an IRS employee will identify himself or herself when attempting to obtain information from third parties.

(3) The following are generally TPCs:

- a. Solicitation by an IRS employee for additional information as a result of a follow up to a third party initiated call.
- b. Contacts made with employees of the taxpayer who are questioned outside the scope of their normal employment when the taxpayer under examination is a business.
- c. A summons issued to anyone other than the taxpayer under exam such as a bank, credit card processor or employer.

25.27.1.3  
(04-07-2021)  
**Notification  
Requirements**

(1) It is the IRS's practice to obtain information relating to a liability or collectibility determination directly from the taxpayer whenever possible. In most cases, it is preferable for the employee to first try to obtain the information directly from the taxpayer and/or representative or obtain taxpayer approval to contact third parties using Form 12180, Third-Party Contact Authorization Form. However, these are not legal requirements. Situations will arise when the Service must contact third parties to complete an investigation.

(2) The IRS employee:

- a. may not contact any third party without first providing the advance third-party contact notification to the taxpayer,
- b. must have an intent, at the time such notice is issued, to contact third parties,
- c. must specify in the notice the time period, not to exceed one year, within which the IRS intends to make the third-party contact(s), and

- d. must send the notice at least 45 days before the first contact with a third party.

25.27.1.3.1  
(04-07-2021)  
**TPC Notification  
Procedures**

- (1) Effective August 15, 2019, Publication 1 no longer satisfies the advance notice requirement of IRC Section 7602(c)(1).
- (2) In all cases involving third-party contact notices provided after August 15, 2019, or in which contacts with third-parties will occur after August 15, 2019, a notice meeting the new requirements must be provided. Employees may not contact a third party until the 46th day following the date of the notice.
- (3) The notice must also include the tax period(s) at issue. Employees may reissue notices yearly, if necessary.
- (4) The Letter 3164, Third Party Notice, series is issued by Collection and Exam employees to notify taxpayers of potential TPCs. There are over twenty versions of the general Letter 3164, available to meet specific functional requirements.

**Note:** Letter(s) 3164 should only be issued when the employee intends to contact a third party.

- (5) When it is determined a third-party contact is necessary, carefully review each period to determine if the taxpayer received TPC notification and that the date of the third party contact will occur within the period specified in the notice. If the third-party contact will occur outside the period specified in any prior TPC notice, a new notice is required.
- (6) If the taxpayer has not received prior notification and a third-party contact is necessary, employees should do the following:
  - a. Prepare the appropriate Letter 3164. If the tax liability is due to a joint return, each spouse must receive a separate Letter 3164.
  - b. Specify the contact time period, not to exceed one year and the applicable assigned tax period(s).
  - c. Hand carry the letter to the taxpayer or the taxpayer's dwelling or usual place of business or;
  - d. Mail the letter to the taxpayer's (and also to the spouse's, if applicable) last known address.
  - e. Document the case file with the date of the letter and the method of delivery.
  - f. Provide a copy of the letter to the power of attorney (POA).
- (7) Regardless of whether Letter 3164 was hand delivered or mailed, employees may not contact a third party until the 46th day following the date of the notice.
- (8) In situations where an IRS employee attempts to reach a taxpayer by telephone, but instead reaches someone other than the taxpayer:
  - a. If the appropriate Letter 3164 has been sent and the requisite waiting period has lapsed, the employee may seek additional information.
  - b. If the appropriate Letter 3164 has not been sent or the requisite waiting period has not lapsed, the employee may not seek additional information.

**Note:** In (a) and (b) above, merely identifying himself or herself as an IRS employee does **not** constitute TPC.

25.27.1.3.2  
(04-07-2021)  
**Exceptions to IRC  
7602(c) Notification  
Requirements**

- (1) IRC 7602(c)(3) provides for four situations when the IRS is **not** required to give the taxpayer advance notice or to include a particular TPC on the list of TPCs provided to the taxpayer. The exceptions are:
  - Reprisal - the TPC believes that the taxpayer will harm any other person in any way (physical, economic, emotional, or otherwise).
  - Taxpayer authorizes TPC.
  - Jeopardy - IRS has good cause to believe that contact may jeopardize collection.
  - Pending criminal investigation.
- (2) Treas. Reg 301.7602-2(f) provides detail on additional exceptions as follows:
  - Governmental entities
  - Confidential informants
  - Non-administrative contacts

25.27.1.3.3  
(04-07-2021)  
**Reprisal**

- (1) If an IRS employee determines that providing the advance notice or a record of a specific contact to a taxpayer may result in a reprisal -- an act of revenge or retaliation -- against any person, then the following actions should be taken:
  - a. Complete a separate Form 12175, Third-Party Contact Report Form, to report the contact. Include the taxpayer's TIN and name control, the employee number, phone number, stop number, the date of the contact, category code, tax periods, MFTs and check the reprisal box.
  - b. **Do not include third party name on Form 12175.**
  - c. Send Form 12175 to the TPC Coordinator or input personnel for input to the database. The information on Form 12175 will be retained in the database, but will not be included in the list of persons contacted (Letter 3173, Third Party Contacts) that is provided to the taxpayer.
- (2) Make a reprisal determination for all TPCs. Make a determination on a contact-by-contact basis with no blanket determinations for different types of contact.
- (3) Use all available information when making a reprisal determination.
- (4) To protect the provider of the information, make any reprisal situation very apparent in the case history with the facts surrounding the reason for the reprisal determination, and consult with his or her manager, if needed. Information that could disclose the identity of the third party should not be in the case history, it should be in a confidential envelope and clearly marked.

**Caution:** Care must be taken to make sure information about persons fearing reprisal is not inadvertently disclosed. Therefore, information in the case file disclosing the identity of the third party should be placed in a confidential envelope and clearly marked.

25.27.1.3.4  
(10-19-2017)  
**Reprisal Determinations**

- (1) In some situations you can make a determination based on the case history that a person could be subject to reprisal if the taxpayer received the advance notice or notice of a particular TPC. In these situations, sending the advance notice or notice of a particular contact is not required if doing so may result in reprisal against any person.
- (2) A potentially dangerous taxpayer (PDT) indicator **alone** is **not** a sufficient basis for determining that sending the advance notice may result in reprisal against

any person. However, the employee may be aware of other facts in a particular case from which a determination can be made that sending the advance notice Letter 3164 may result in reprisal.

25.27.1.3.5  
(04-07-2021)  
**Reprisal Notification  
Procedures**

- (1) If the determination cannot be made based upon the facts already known, advise the third party that by law the IRS is required to provide his/her name to the taxpayer as a TPC and ask if there is a fear of reprisal.
- (2) Advise the third party that his or her name will be placed on a list of third parties contacted and provided to the taxpayer if requested. Do not make the reprisal inquiry in a way that would influence the third party. The following suggested language may be used as part of direct TPC:

“By law I am required to include your name on a list of parties we have contacted. This list will be sent to (taxpayer’s name). If you believe that including your name on the list may result in reprisal against any person, we can exclude you from the list.

Do you have any reason to believe that reprisal against any person may occur?”

- (3) If the third party indicates no reprisal concerns, complete Form 12175 and forward it to the TPC Coordinator or input personnel.
- (4) If the third party **does** indicate fear of reprisal, document the case file, and prepare Form 12175 as outlined above. **Any concern raised by the third party with respect to reprisal will be taken at face value.**
- (5) If a letter is sent to an individual third party, include the first part of the suggested language above and add the following:

“If you have any reason to believe that reprisal against any person may occur, you should call me at the telephone number listed above by (insert a date that is 10 calendar days from the day the letter is mailed). ”

**Note:** Consider including the reprisal script on a case by case basis when a form letter is mailed to a business entity.

- (6) Complete Form 12175 manually and hold for 10 calendar days. If no fear of reprisal is communicated, then forward the Form 12175 to the TPC Coordinator or input personnel.
- (7) If the third party does claim fear of reprisal:
  - a. Document the case file if reprisal concern exists.
  - b. Replace Form 12175 with a new form to reflect the reprisal determination.
  - c. Forward the new form to the coordinator.
- (8) If the third party initially indicates no fear of reprisal and later advises there is fear of reprisal:
  - a. Immediately contact the TPC Coordinator or input personnel and advise him or her of the situation.
  - b. Prepare a new Form 12175 to reflect the reprisal determination and write “amended” on the top right portion of the form. Submit the new form with

a copy of the previously completed Form 12175 to the TPC Coordinator or input personnel by email or fax communication notifying of amended Form 12175.

- c. Place a copy of the new Form 12175 at the beginning of the case file. Do not remove the previously completed Form 12175 from the case file.
- d. Attach the copy of the previously completed Form 12175 to the copy of the new Form 12175. To protect the identity of the third party, the original F12175 should be in a confidential envelope and also removed from any electronic file.

- (9) Do not provide information to any persons that may result in the taxpayer learning the identity of a third party who has indicated a fear of reprisal. This information may be provided to Service employees acting within the scope of their duties, including employees of the Office of Chief Counsel.

25.27.1.3.6  
(04-07-2021)  
**Taxpayer Authorizes  
Contact with a Third  
Party**

- (1) Form 12180, Third-Party Contact Authorization Form, may be used to document the taxpayer's authorization. Consent must be obtained prior to the contact being made by the IRS employee. Although taxpayers may give oral authorization, the best practice is to complete Form 12180. If oral authorization is accepted, the case documentation must include the date and method used to authorize the contact. The taxpayer can revoke the authorization at any time.

**Note:** IRC 7602(c)(3)(A) does **not** require an IRS employee to obtain authorization from the taxpayer in order to contact a third party. IRS employees are **not** prohibited from making a third-party contact if the taxpayer has not authorized it. The taxpayer may not prevent an IRS employee from contacting a third party by refusing to provide authorization. In some situations, it may be more practical to ensure that the advance notice has been provided to the taxpayer and to record the contact.

- (2) If the taxpayer authorizes contact with a third party, the IRS employee **is NOT** required to provide the advance notice (if not already provided) or record the contact. If contacts will be made with other third parties and the taxpayer authorization has not been obtained for these contacts, the advance notice must be provided and a record of these contacts must be kept.
- (3) The employee must tell the taxpayer the Service will not maintain or provide a record of the authorized contacts.
- (4) If written authorization is to be obtained, do the following:
  - a. Prepare Form 12180 listing each authorized contact. More than one third party can be listed on the form. Do not accept blanket authorizations.
  - b. Secure the taxpayer's signature (for joint filing, both spouses must sign). If a POA or an authorized representative authorizes the contact with third parties, he or she must sign and date Form 12180.
  - c. Retain the signed Form 12180 in the case file. Continue to document the case file with routine case actions.
  - d. Do not send Letter 3164 nor complete Form 12175 for contacts the taxpayer has authorized.

**Caution** If there is any reason to believe a concern with reprisal exists, then the employee should not seek authorization from the taxpayer to contact the third party.

25.27.1.3.7  
(04-07-2021)  
**Jeopardy Situations**

- (1) The employee making contact with a third party may determine that providing the taxpayer with the advance notice or a record of a specific contact would jeopardize the collection of any tax liability, see Treas. Reg. 301.7602-2(f)(2).
- (2) If a jeopardy situation exists, take the following actions:
  - a. Document the case file with specific information about the TPC.
  - b. Document the case file with the basis for the jeopardy determination.
  - c. Complete Form 12175 but **do not** forward it to the TPC Coordinator or input personnel.
- (3) When the jeopardy situation no longer exists, forward Form 12175 to the TPC Coordinator or input personnel. If additional contacts will be made, verify that the taxpayer was properly notified per IRM 25.27.1.3.1.

**Note:** Jeopardy may apply to **any** type of tax.

25.27.1.4  
(04-07-2021)  
**Recording and Reporting TPCs**

- (1) IRC 7602(c) as amended by Section 3417 of RRA 98 requires IRS personnel to maintain a record of such contacts and provide taxpayers with this record upon request.
- (2) Record each identifiable TPC on Form 12175. Instructions for completion of Form 12175 are on the reverse of the form. The appropriate identification of the third party is important because Form 12175 is the source of the TPC list provided to the taxpayer.
  - a. Prepare a separate Form 12175 for each third-party on each day a contact is made, even if it is with the same person.
- (3) Send the completed Form 12175 to the Area/Campus TPC Coordinator or input personnel daily or as soon as possible after it is completed allowing for third party to indicate reprisal.
  - a. Refer to the following links for each appropriate TPC Coordinators or input personnel.  
*SBSE W&I, Campus and Collection*  
*SBSE Exam*
  - b. Keep a copy with the case file.
  - c. Document case history to show action taken.
  - d. Notify the TPC Coordinator or input personnel when a Form 12175 has been generated and there was no TPC.
- (4) A TPC record need not be made, or provided to the taxpayer, for TPCs of which the taxpayer has already received notice pursuant to another statute, regulation, or administrative procedure (such as a CDP notice or a summons).

25.27.1.5  
(04-07-2021)  
**Providing Taxpayers  
with TPC List**

- (1) Treas. Reg. 301.7602-2(e)(1) states that a taxpayer may request a record of contacts in any manner that the Commissioner permits.
- (2) Employees are responsible for ensuring that taxpayers understand their rights to receive post third-party contact reports. This may require explanation and assisting the taxpayer with requesting the report. A taxpayer can request a list of TPCs at any time. The request can be made either orally or in writing.
- (3) If a request for a list of TPCs is received in person or by telephone:
  - a. Obtain the taxpayer's name, address, and TIN (taxpayer identification number).
  - b. Advise the taxpayer that he or she should receive the TPC list by mail within 10 days.
  - c. Immediately forward the taxpayer's name, address, and TIN to the TPC Coordinator or input personnel.
- (4) If the request is received by mail, immediately forward the taxpayer's request to the TPC Coordinator or input personnel. See IRM 25.27.1.4, Recording and Reporting TPC, paragraph 3 for additional guidance on TPC coordinator or input personnel.
- (5) Taxpayers must submit a separate request for each list of contacts. Do not accept a blanket request for a list of future contacts.

**Note:** The Commissioner may set reasonable limits on how frequently taxpayer requests need to be honored.

- (6) The TPC Coordinator or input personnel will research the request, prepare and mail Letter 3173.
- (7) Letter 3173 will list all TPCs other than those excluded due to fear of reprisal or other statutory basis:
  - a. Made after January 18, 1999, **or**
  - b. Made since the taxpayer received the last requested report of TPCs.

**Note:** Employees are required to advise the taxpayers of their rights to receive post third-party contact reports and explain to the taxpayers how to request the reports. This communication should be documented in the case file.

25.27.1.6  
(04-07-2021)  
**Area/Campus TPC  
Coordinators and Input  
Personnel**

- (1) The TPC Coordinators and input personnel are listed on the IRWeb: *SBSE W&I, Campus, and Collection SBSE Exam* .
- (2) TPC Coordinators and/or input personnel are responsible for:
  - a. Reviewing Form 12175 to make sure that all appropriate fields are completed.
  - b. Returning to the originator for clarification any forms that are incomplete, inaccurate, or unclear.
  - c. Maintaining Forms 12175.

**Note:** Form 12175 should be retired to the Federal Records Center one year after cutoff (end of processing year). It will be destroyed 10 years after cutoff. See Item 155 in Document 12990, Records Control Schedule.

- d. Entering the data from Forms 12175 into the TPC Command Code database.
- e. Removing erroneous information from the database when notified.
- f. Responding to requests from taxpayers for a list of TPCs.
- g. Preparing Letter 3173, including the taxpayer's list of TPCs, and mailing it to the taxpayer.
- h. Providing guidance regarding IRC 7602(c) TPC procedures to employees.

**Note:** TPC Coordinators only.

- (3) With an emphasis on enhanced computer data/information security, it is important to secure taxpayer/personal information you have in your possession. Make sure that any hard copy records/data are secure by keeping these items in a locked drawer or cabinet. This information is not limited to:

- Form 12175
- Taxpayer requests for TPC lists, and
- TPC error log reports containing personal information

**Caution:** This information, and any other taxpayer information, should not be in full view when you are not at your work site. The same goes for information that may be on your computer screen especially when you are adding TPC information (TPCIN) or compiling information (TPCOL). If you are going to be away from your work site, make sure your computer is secure by locking it so only you or an administrator is able to unlock your computer.