

Revenue Procedure 94-22

26 CFR 601.601: Rules and Regulations

1994-1 C.B. 608; 1994 IRB REV. PROC. 94-22

February 28, 1994

[*1] SECTION 1. PURPOSE

This revenue procedure provides instructions and information on the Internal Revenue Service's use of the letter-forwarding program. This program is made available to private individuals, companies and organizations, as well as state and federal agencies who are attempting to locate missing individuals. This program may be useful in particular to Plan Administrators or sponsors of qualified retirement plans who are attempting to locate plan participants.

SEC. 2. BACKGROUND

Policy Statement P-1-187 has established a program whereby the Service will forward a letter to an unlocatable individual on behalf of a private individual, company or government agency. The purpose must fall under a humane situation or consist of beneficial information which could not otherwise be relayed to the individual.

SEC. 3. SCOPE

The Service will forward letters that serve a "humane purpose," (e.g., from a family member who is trying to reunite with a relative, or from a company or organization who controls assets that may be due a taxpayer, including Plan Administrators or sponsors of qualified retirement plans who are attempting to locate missing plan participants). The Service will also forward letters for state and federal agencies to be of assistance in locating an individual. The Service will not attempt to trace family trees, nor will it forward letters seeking reparation. Letter forwarding is offered/performed only if it will not interrupt other Service activities or conflict with prior Service commitments. In no case is confidential tax information, such as an address or even the fact an address exists in Service files, disclosed to the requester.

SEC. 4. PROCEDURE

01. The requester should submit a written request briefly explaining the need for letter forwarding, the social security number (SSN) for the individual being sought, and the letter to be forwarded. The SSN is the key element used to access the appropriate tax account and retrieve a mailing address. Therefore,

the SSN for the missing individual must be furnished by the requester. If no SSN is furnished, the request cannot be processed.

02. If an address for the recipient is located, the letter will be forwarded in a Service envelope. The recipient will be advised that (1) the Service is forwarding the letter in accordance with current policy; (2) the Service has not divulged the recipient's address, nor any other tax information, or the fact that the letter has even been forwarded; (3) the Service has no involvement in the matter aside from forwarding the letter; and (4) the decision of whether to respond is entirely up to the recipient.

03. The Service cannot provide the requester with information concerning the results of its efforts. The requester will only be advised that we will attempt to forward the letter if an address for the individual is located. If the requester provides their most current address for a recipient, and it is the same address as in Service files, the Service will not forward the letter. Furthermore, all undeliverables will be destroyed.

04. Requests for letter forwarding assistance involving 49 or fewer recipients should be forwarded to the attention of the Disclosure Officer at the Service's district office nearest the requester. (Where the recipient last resided is irrelevant under this program.) A complete listing of addresses for the district offices can be found in the Service's Appendix B of 31 CFR Part I, and are also listed in local telephone directories. Handling of these requests will be based [*4] on overall workload of the Disclosure Officer (see Sec. 2. Background). There is no charge for this service.

05. Requests involving 50 or more potential recipients, including multiple requests from a single entity that can reasonably be aggregated to meet the 50 recipient threshold, will be processed under Project 753, Computerized Mailout Program. Project 753 is performed on a first-in first-out request basis. Mailouts are "queued" at our service centers for processing. Generally, it will take 90 days from the Service's acknowledgement of the request, before the mailout can be performed. The requester will be charged for this service. The charge for Project 753 requests is subject to change but currently is approximately a flat \$1,750.00 fee per request, plus \$.01 per address search, and \$.50 per letter forwarded.

06. Requests for service under Project 753 should be sent to: Internal Revenue Service, Director, Office of Disclosure, CP:EX:D - Room 1603, 1111 Constitution Avenue, NW, Washington, DC 20224.

The request should contain (1) a brief explanation of the need for letter forwarding; (2) an approximate number of potential recipients; (3) a statement that the [*5] requester has the SSN for each individual, and is aware there is a charge for this service (although the SSNs are required to be submitted on

magnetic tape for processing, the tape will be requested once a reimbursable contract has been issued by the Service); and (4) one copy of the letter to be forwarded. It should be general in nature (not individually addressed because the Service cannot associate with specific envelopes); no more than three typewritten pages; and contain the following disclaimer language:

"In accordance with current policy the Internal Revenue Service has agreed to forward this letter because we do not have your current address. The Service has not disclosed your address or any other tax information and has no involvement in the matter aside from forwarding this letter."

This statement should be conspicuously placed in the letter, preferably in bold print and/or in the opening to immediately catch the attention of the recipient.

SEC. 5. EFFECTIVE DATE

Concurrent with the date of publication.

SEC. 6. DRAFTING INFORMATION

The principal author of this revenue procedure is Connie Robinson of the Office of Disclosure. For further information concerning [*6] letter forwarding procedures, please contact the local Disclosure Officer. Questions involving 50 or more recipients may also be directed to Ms. Robinson at (202) 622-6210.