

## Part III

### Administrative, Procedural, and Miscellaneous

#### 26 CFR 601.601: Rules and Regulations

Rev. Proc. 2012-35

#### SECTION 1. PURPOSE

This revenue procedure modifies and supersedes Revenue Procedure 94-22, 1994-9 I.R.B. 48, 1994-1 C.B. 608, and provides instructions and information on the Internal Revenue Service's (Service's) letter-forwarding program. This program is available to private individuals, as well as state and federal agencies, who are attempting to locate missing individuals.

#### SECTION 2. CHANGES

01. This revenue procedure has been modified to remove language from the "Purpose," "Background," and "Scope" Sections of Revenue Procedure 94-22 that provide that the Service will forward letters on behalf of an individual, company or organization that controls assets that may be due a taxpayer, including Plan Administrators, sponsors of qualified retirement plans, or qualified termination administrators ("QTAs") of abandoned plans under the Department of Labor's Abandoned Plan Program who are attempting to locate missing plan participants. Since the release of this revenue procedure in 1994, several alternative missing person

locator resources, including the Internet, have become available. Accordingly, the Service will no longer consider locating a missing taxpayer who may be entitled to a retirement plan payment or other financial benefit from an individual, company or organization to be a humane purpose for which the Service will provide letter-forwarding services.

02. The “Procedure” section is updated to reflect the correct address to which an individual requesting letter forwarding service must send the written request.

### SECTION 3. BACKGROUND

Under Policy Statement P-1-187, the Service established a program whereby the Service will forward a letter to a missing individual on behalf of a private individual or government agency if this action is for a humane purpose and there is no other way to relay the information to the individual. Revenue Procedure 94-22 allowed an individual, company, or organization that controls assets that may be due a taxpayer, including Plan Administrators, sponsors of qualified retirement plans, or QTAs of abandoned plans under the Department of Labor’s Abandoned Plan Program attempting to locate missing plan participants, to make a written request to the Service to use its letter forwarding program. Under this revenue procedure, the Service will no longer provide letter-forwarding services to locate a taxpayer that may be owed assets from an individual, company, or organization. The letter-forwarding program is now limited to situations in which a person is trying to locate a taxpayer to convey a message for a humane purpose as defined in Section 4 or in an emergency situation.

## SECTION 4. SCOPE

01. The Service will forward letters that serve a “humane purpose.” A humane purpose is one in which a person is seeking to find a missing person to convey a message of an urgent or compelling nature, or is seeking to find a missing person because of an emergency situation. For example, the Service will forward letters to notify a person of a serious illness, imminent death or the death of a close relative, to locate a missing relative to convey an urgent or compelling message, or to help locate persons being sought for a medical study to detect and treat medical defects or diseases.

02. Examples of matters that are not considered to be for a humane purpose include tracing a family tree or attempting to locate individuals for reunion purposes. Likewise, the Service will not forward letters seeking reparation and will not forward letters from individuals, companies or organizations that control assets that may be due taxpayers, including Plan Administrators, sponsors of qualified retirement plans, or QTAs of abandoned plans under the Department of Labor’s Abandoned Plan Program attempting to locate missing plan participants. Letter-forwarding requests that do not serve a humane purpose, such as requests that merely provide a financial benefit, will not be processed.

03. The Service will perform this letter-forwarding service only if the Service determines that it will not interrupt other Service activities or conflict with prior Service commitments. Under no circumstances will the Service disclose to the requester

confidential tax information, such as an address or even the fact that an address exists in Service files.

## SECTION 5. PROCEDURE

01. The requester must submit a written request that briefly explains the requester's need for letter-forwarding, the social security number (SSN) for the individual being sought, and a copy of the letter to be forwarded. The SSN is the key element used to access the appropriate tax account and retrieve a mailing address. If the requester does not furnish a SSN, the Service cannot process the request. Therefore, the SSN for the missing individual must be furnished by the requester.

02. If the Service locates an address for the recipient, it will forward the letter in an envelope bearing the Service's return address. The Service will tell the recipient that: (1) the Service is forwarding the letter in accordance with current policy; (2) the Service has not divulged the recipient's address, 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 will not provide the requester with information concerning the results of the Service's efforts. The Service will tell the requester only that it will attempt to forward the letter if it locates an address for the individual. If the requester provides the most current address for a recipient, and it is the same address that appears in the Service's files, the Service will not forward the letter. All undeliverable letters will be destroyed.

04. Requests for letter forwarding assistance should be directed to the Disclosure Scanning Unit in Chamblee, GA, at the following address:

Internal Revenue Service

Disclosure Scanning Operation - Stop 93A

Chamblee, GA 30341

The Disclosure Scanning Unit will handle these requests as its workload permits (see Sec. 4.03. Scope). There is no charge for this service, except as provided in Section 5.05.

05. Requests involving 50 or more potential recipients, including multiple requests from a single individual or 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 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 \$1,750.00 plus \$.50 per record. A more precise cost estimate will be given upon request. The Project 753 mailout program is only available for humane purposes as described in section 4 of this revenue procedure.

06. The request must contain (1) a brief explanation of the need for letter forwarding, and (2) one copy of the letter to be forwarded. In addition, the following statement should be conspicuously placed in the letter to immediately catch the attention of the recipient:

“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.”

#### SECTION 6. EFFECTIVE DATE

This revenue procedure applies to requests postmarked on and after August 31, 2012.

#### SECTION 7. EFFECT ON OTHER DOCUMENTS

Revenue Procedure 94-22 is modified and superseded.

#### SECTION 8. DRAFTING INFORMATION

The principal author of this revenue procedure is Stephanie Sasarak of the Office of Chief Counsel (Procedure and Administration). For further information regarding this revenue procedure contact Ms. Sasarak at (202) 622-4570 (not a toll free call).