

Contacting Missing Participants or Beneficiaries

With appropriate safeguards to protect the privacy rights of each tax-paying citizen, the IRS affords employers an opportunity to try and contact their former employees. Known as the Letter-Forwarding Program, the Service offers assistance to individuals who have retained the social security numbers of the persons they wish to contact, but whose address or whereabouts currently are unknown to the inquirer. For humanitarian purposes (which includes financial entitlement) the IRS will search its database for a recent address and forward the inquirer's letter to the missing person. [Revenue Procedure 94-22](#) provides instructions and information on the IRS' use of the letter-forwarding program.

The program is useful to individuals, pension plan administrators, financial institutions, and state and federal agencies who are attempting to locate individuals. However, this program does not apply to locating a party to pending litigation or for service of process.

The IRS is precluded under section 6103 of the Internal Revenue Code from giving addresses or any other information to the individuals who have initiated a search. Tax returns and return information are considered so confidential that an inquirer who activates the letter-forwarding service will not be informed of the disposition of the inquiry. To divulge any information regarding the disposition of a letter submitted for forwarding would indicate whether or not the IRS had a current address on file for that individual, and whether or not that individual had filed a return. Therefore, the Service does not inform individuals, or former employers who attempt to send letters through the Letter-Forwarding Program as to whether or not their correspondence has been delivered. Letters intended for individuals for whom the IRS has no current records and letters forwarded by IRS and then returned as undeliverable, are destroyed without informing the sender of the action taken.

The Service's Letter-Forwarding Program is comprised of two components:

1. [Forwarding Letters to 49 or Fewer Individuals](#), and
2. [Forwarding Letters to 50 or More Individuals](#).