



PAUL L. MANCINONE COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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PAUL L. MANCINONE, CPA, ESQ.
Attorney at Law, Licensed to practice in CT

Via Certified Mail #7010 1870 0002 7999 2734

July 5, 2012

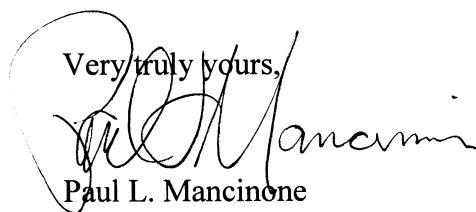
The Office of the Honorable
Douglas Shulman, Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Gentleman/Madam:

The contents of this letter are important, and this office asks that the enclosed be provided to Commissioner Shulman.

Please acknowledge receipt of this mailing by stamping the duplicate copy of this letter, and return to this office in the enclosed, self-addressed, stamped envelope.

Thank you for your attention.

Very truly yours,

Paul L. Mancinone

PLM

Enc.



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July 5, 2012

Hon. Douglas Shulman
Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, DC 20224

Dear Commissioner Shulman:

My name is Paul Mancinone, and I am a certified public accountant and attorney at law, admitted to practice before the United States Tax Court. My office works in the area of federal and state taxation.

As a lifelong student of taxation, I have been particularly focused on the subject of tax return identity theft. I am well read on what is available, and I have been used as a reference for the local television media. My office is a model of advanced data security, and I warn my clients, family and friends about data security and to be aware of whom they allow such information to be privy.

However, it pains me Commissioner, to advise you that one of the most astonishing displays of identity breach comes from the Internal Revenue Service itself. I will outline the events, and enclose the documentation for your personal review.

On April 16, 2012 I retrieved from my home mailbox, Form CP05, "Information Regarding Your Refund" (exhibit 1). I know it wasn't me, because I was on extension. The address was correct, however the Taxpayer's name and the last four digits of her social security number were not familiar to me, and were not consistent with the last four digits of the social security numbers of any of our clients. It is imperative to note that in the communication only the last four digits of this Taxpayer's social security number were provided by the Internal Revenue Service.

Instinctively suspecting tax return identity theft just based upon the language of the letter, we immediately sent a communication to the Holtsville IRS office (where the IRS letter originated), indicated that the address was incorrect, and expressly suspected fraud (exhibit 2).

I had hoped the matter was resolved, and perhaps this office, by being well aware of the tax return identity theft epidemic, prevented a tax refund fraud from occurring.

On May 18, 2012, I received correspondence from the Internal Revenue Service, which indicated "Thank you for your correspondence received April 16, 2012" (exhibit 3). Commissioner Shulman, it was still addressed to the Taxpayer (alleged victim), and not to me as writer of the correspondence. My letter clearly indicated that Taxpayer did not reside at my home address.

That error aside, the identity breach occurred because in this May 18, 2012 correspondence, the entire social security number of the Taxpayer was provided to me. To this practitioner, this is an astonishing breach of the security of personal information of an individual that more likely than not, in my opinion, is already a victim of tax return identity theft. To then provide her entire social security number to another individual (in this case, me) is scary at best.

The good news is that it occurred with my office. I have removed any reference to Taxpayer's name and entire social security number, simply for the victim's protection, in this communication.

However, the fact remains it may be possible to actually retrieve a full social security number from the Internal Revenue Service, using only the name and the last four digits of an individual's social security number. The reason I suspect this, Commissioner Shulman, is because it just happened per the foregoing.

I completely understand that a vast amount of your resources is focused on tax return identity theft. This practitioner commends you on your efforts. However, I hope the above supports the fact that the Internal Revenue Service may have a very serious security issue of its own, apparently within its own computerized response system.

Thank you for your attention.

Very truly yours,



Paul L. Mancinone

PLM

Enc.



Department of the Treasury
Internal Revenue Service
PO Box 9019
Holtsville, NY 11742-9019

064499.185797.0193.005 1 SP 0.450 372

Notice	CP05
Tax Year	2011
Notice date	April 16, 2012
Social Security number	XXX-XX-XXXX
To contact us	Phone 1-800-829-1040
Your Caller ID	515633

Page 1 of 1



EXHIBIT 1

064499

Information Regarding Your Refund

We have received your income tax return and are holding your refund until we complete a more thorough review. This review is part of an ongoing program the IRS conducts to ensure the accuracy of return information.

Your return was selected because we are reviewing:

- Income you reported on your return
- Income tax withholding amounts you reported on your return
- Claims for tax credits you made on your return and/or
- Business income you reported on your return

We will hold your refund until we finish our review.

You are not required to send us anything at this time. If you have not received your refund or been contacted by us within 45 days from the date of this notice, you may call us at the number provided above. Limited third party contacts may be made to determine the correctness of certain return information.

Once our review is completed we may send you your refund, ask you for additional information or clarification of items on your return, or deny your refund. If you do not agree with our decision, you will have a chance to appeal.

If you are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, you may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059.

We understand your tax refund is very important to you and we will work to complete our review as quickly as possible.



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PAUL L. MANCINONE, CPA, ESQ.
Attorney at Law, Licensed to practice in CT

April 14, 2012

Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

EXHIBIT 2

Dear Gentleman/Madam:

The enclosed letter was received by me at my home, regular mail, yesterday, April 13, 2012.

We do not know anyone by the name of [REDACTED], and no one in my household has a social security number with the last four digits [REDACTED].

However, this is concerning to my family, because this document does contain my home address, which is [REDACTED]. We have a single family residence, with no rental apartment.

As a certified public accountant and attorney at law, working in tax matters, I am very well read in what has been transpiring in the identity theft tax return area, and it would appear from all indications that this is a fraud matter. **I was astonished to receive this is MY mailbox!**

Please acknowledge receipt of this letter by stamping the duplicate copy and return to my office in the enclosed, self-addressed, stamped envelope.

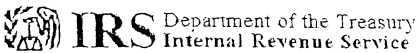
Please feel free to contact me if you should need any additional information regarding this matter.

Thank you for your attention.

Very truly yours,


Paul L. Mancinone

PLM/pm
Enc.



Department of the Treasury
Internal Revenue Service

P.O. BOX 9019
HOLTSVILLE NY 11742-9019

In reply refer to: 0138640000
May 18, 2012 LTR 2645C K0
[REDACTED] 201112 30
Input Op: 0109905466 00011242
BODC: WI

[REDACTED] 000

EXHIBIT 3

037000

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 2011

Form: 1040

Dear Taxpayer:

Thank you for your correspondence received Apr. 16, 2012.

We haven't resolved this matter because we haven't completed all the research necessary for a complete response. We will contact you again within 45 days to let you know what action we are taking. You don't need to do anything further now on this matter.

If you have any questions, please call us toll free at 1-800-829-0922.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number (____) _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Joyce Marto, Operations Mgr.
Accounts Management Op 2

