

## IRM PROCEDURAL UPDATE

**DATE:** 04/16/2014

**NUMBER:** WI-21-0414-0697

**SUBJECT:** Description of Get Transcript; Addition to Disclosure; Change in Terminology for Identity Theft

**AFFECTED IRM(s)/SUBSECTION(s):** 21.2.3.5.1

**CHANGE(s):**

**IRM 21.2.3.5.1 Reorganized some content and added paragraph 3 relating to wage and income transcripts.**

1. In addition to standard and high risk taxpayer authentication procedures covered in IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, special consideration must be given when releasing Personally Identifiable Information (PII) to taxpayers through postal mail or by fax.
2. Transcripts cannot be released to an unauthorized person. Confirm the taxpayer or his/her authorized representative is legally entitled to receive the information prior to sending the transcript. See IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*.
3. Wage and income transcripts are specific to the individual taxpayer and not to both spouses, see IRM 11.3.2.4.1(2), *Individuals*, for an example.
  - If wage and income information is requested for a non-tax matter, then written consent is required from the spouse to whom the tax information pertains. Form 2848, *Power of Attorney and Declaration of Representative*, Form 8821, *Tax Information Authorization*, or a document containing the same information as Form 8821 may be used, see IRM 21.3.7.5.1, *Essential Elements for Form 2848 and Form 8821*.
  - For tax matters, oral consent is acceptable.
4. Even when the taxpayer responds accurately to authentication probes, the assistor may still doubt the validity of the taxpayer's identity or authorization. In such cases, mail the information only to the taxpayer's address of record. In identity theft cases, see IRM 21.2.3.5.8, *Transcripts and Identity Theft*.

**NOTE:** If you have any questions, consult your lead or manager, who will then consult with the Disclosure Help Desk # [REDACTED] # as needed.

# [REDACTED] #

5. Oral Disclosure Consent (ODC) as defined in IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821)*, allows an authorized party to give verbal consent to have tax information released to a third party when it relates to the resolution of a tax matter.
  - a. ODC **can only** be accepted from the taxpayer to fax information when assisting in resolving a tax matter.
  - b. ODC **does not apply** to non-tax matters. For example, faxing a tax account transcript to a lending company for the purpose of securing a loan requires written authorization, generally on Form 4506-T, *Request for Transcript of Tax Return*.
6. Due to the processing delay in releasing taxpayer information when using TDS, the assistor must follow the disclosure rules in IRM 11.3.1.11, *Facsimile Transmission of Tax Information*, and IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*.
7. Use of fax delivery requires adherence to the following disclosure procedures:
  - a. Advise the taxpayer of the security risk associated with fax transmissions.
  - b. Verify the receiving fax is in a secure location and only the intended recipient or his/her authorized representative will receive the fax. Refer to *Just the FAX! Guidelines for Faxing SBU Information*, <http://discl.web.irs.gov/HotTopics/irc6103/3272.asp>.
  - c. Conduct additional authentication per IRM 21.1.3.2.3(8), *Required Taxpayer Authentication*.
  - d. When an e-fax system is used by the recipient, follow the guidance in IRM 21.2.3.5.5, *Using Electronic Fax Services*.
  - e. A fax cover sheet is required. See IRM 21.2.3.5.4, *Fax Cover Sheets*.
8. Use of postal mail delivery requires adherence to the following disclosure procedures:
  - a. Verify the mailing address.
  - b. If mailing the transcript to an address other than the address of record, additional authentication is required per IRM 21.1.3.2.3(8), *Required Taxpayer Authentication*.
  - c. Do not release wage and income transcripts if a third party provides a prison address. Follow procedures in IRM 5.19.2.5.4.5.7, *IMF Response Taxpayer Incarcerated*.