

IRM PROCEDURAL UPDATE

DATE: 06/17/2015

NUMBER: WI-21-0615-1046

SUBJECT: Requests for Fraudulent Tax Return Transcripts and TDS Transaction History

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3

CHANGE(s):

IRM 21.2.3.5.8 Added statement regarding requests for fraudulent tax return transcripts. Added cross reference to new IRM 21.2.3.5.8.3.6.

1. Conduct full authentication as outlined in IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and high risk disclosure as outlined in IRM 21.1.3.2.4, *Additional Taxpayer Authentication*. # [REDACTED]

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EXAMPLE: # [REDACTED]

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NOTE: If the taxpayer requests a transcript of a fraudulent tax return, advise them that procedures are not complete at this time. Once the new process is announced, the taxpayer may contact us with their request.

REMINDER: A third party, such as a tax professional with a Power of Attorney, can contact IPSU to request a transcript when a TDS letter instructs his or her client to contact IPSU. Authentication of the client's tax information is required, following IRM 21.1.3.2.3(3), *Required Taxpayer Authentication*.

2. If the taxpayer cannot pass authentication, instruct the taxpayer to obtain their tax documents and personal information and call the IRS back. Only those taxpayers who require expedite service and are unable to pass disclosure over the phone, have obtained their tax documents and personal information, and would benefit from in-person assistance may be directed to the TAC for help.

NOTE: Do not ask the taxpayer to submit Form 4506-T as RAIVS will not provide a transcript, but rather will provide a letter instructing the taxpayer to call the Identity Protection Specialized Unit (IPSU).

REMINDER: Only when expedite service is needed and telephone assistance has been exhausted, can a taxpayer be directed to the TAC

3. If the taxpayer passes authentication, there are specific transcript procedures to follow.
 - For accounts with resolved identity theft, see IRM 21.2.3.5.8.1, *Accounts with Resolved Identity Theft*
 - For suspected or open/unresolved identity theft, see IRM 21.2.3.5.8.2, *Accounts with Suspected or Open/Unresolved Identity Theft*
 - For taxpayers inquiring about the Get Transcript Incident and what transcripts were accessed, see IRM 21.2.3.5.8.3.6, *Researching TDS Transaction History*.
4. If the taxpayer indicates receipt of a transcript and it contains incorrect information due to possible identity theft, see IRM 21.3.1.1.1, *Erroneous Correspondence Procedures*.

IRM 21.2.3.5.8.3.6 Added new content for researching TDS Transaction History.

1. Taxpayers who received a letter about the Get Transcript Incident, as described in IRS.gov, may inquire what information was accessed. If the taxpayer would like to know what information was exposed to the identity thief, and they received Letter 4281-A, *Get Transcript Incident - Impacted Taxpayer*, access TDS and research the TDS transaction history to determine the type of transcript and tax year. Use caution when determining what was accessed as all (legitimate and fraudulent) completed transactions are displayed in the TDS transaction history.
2. To determine the tax year and transcript that was obtained in the Get Transcript incident:
 - a. Select *View Transaction History* from the TDS home page.
 - b. Enter the SSN in the *Taxpayer Identification Number* field and select *Submit*.
 - c. Verify the correct transaction by viewing the transaction histories and *User IDs* shown on the *Results* page.

NOTE: *User IDs* for the Get Transcript application can be identified by an *eAuthentication User ID* which is a 32-digit combination of numbers and letters. The *User IDs* for a Tax professional can be identified by the registered user name. If there is an SEID shown as the *User ID*, the TDS transaction was requested by an IRS assistor.

- d. Select the *Transaction ID* to view the detail of the TDS request.
- e. The *Transaction History* displays the following related information:

- Delivery Method will be *PDF File*
 - Contact Type will be *Taxpayer Self Service*
 - Date IRS Received Request (dates range from February through mid-May 2015)
 - There should be no *Third Party Information*
 - The *Product Detail Information* displays the tax Form Number and Tax Period (Year) and that the product was successfully delivered online.
3. Once the transcript type and year has been determined, inform the taxpayer: "Our records indicate (type of transcript or transcripts) for (tax year or years) was accessed." If the Tax Return transcript was accessed, inform the taxpayer this also includes any schedules and attachments filed with the tax return. Offer to provide the transcript to the taxpayer, refer to IRM 21.2.3.5.9.2(8), *IMF Transcript Ordering*.