

IRM PROCEDURAL UPDATE

DATE: 10/03/2014

NUMBER: WI-21-1014-1432

SUBJECT: Referral to the TAC; Form 4506-T; Third Parties

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

CHANGE(s):

IRM 21.2.3.5.8 Added Form 4506-T submission information, added a Reminder about third parties, and revised TAC referral procedures.

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*.

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[REDACTED]

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EXAMPLE: #

[REDACTED]

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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: 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.

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*
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 21.2.3.5.8.1 Removed paragraph about not referring to the TAC.

1. Resolved identity theft accounts will show TC 971 Action Code (AC) 501 or AC 506 for the tax year. Refer to IRM 21.2.3.5.8.3, *Type of Transcript Requested for Identity Theft Accounts*, to determine which transcripts can be provided.
2. CC ENMOD will show identity theft accounts affected by tax year. If the request is for a tax year not affected by identity theft, follow normal transcript procedures as outlined in IRM 21.2.3.5.9.2, *IMF Transcript Ordering*. However, if you suspect identity theft may have affected that tax year (e.g., address discrepancy, TC 976), follow IRM 21.2.3.5.8.2, *Accounts with Suspected or Open/Unresolved Identity Theft*.

IRM 21.2.3.5.9 Removed Note about not referring to the TAC.

1. This section of the IRM provides transcript ordering procedures for BMF and IMF assistors. Refer to the links below for respective directions:
 - IRM 21.2.3.5.9.1, *BMF Transcript Ordering*
 - IRM 21.2.3.5.9.2, *IMF Transcript Ordering*
2. BMF and IMF assistors who receive misrouted calls involving Non-Master File (NMF) and Tax Exempt/Government Entities (TEGE) accounts will refer to the links below for respective directions:
 - IRM 21.2.3.5.9.3, *NMF Transcript Ordering*
 - IRM 21.2.3.5.9.4, *TEGE Transcript Ordering*
3. Instructions for NMF, Practitioner Priority Service (PPS), and TEGE assistors are not provided in this IRM. Use the links below for the procedures:

- NMF assistors follow IRM 3.17.46.13.2, *NMF Account Transcript Requests*
- PPS assistors follow IRM 21.3.10.4.4, *Transcript Requests*
- TEGE assistors follow IRM 21.3.8.3.4, *Public Inspection of Determination Applications/Returns and Requests for Copies of Documents and Transcripts*

IRM 21.2.3.5.9.1 Revised documentation procedures and TAC referral procedures.

1. Conduct full authentication as outlined in IRM 21.1.3.2.3, *Required Taxpayer Authentication*. If the taxpayer cannot pass authentication, instruct the taxpayer to obtain their tax documents and personal information and call the IRS back. If the taxpayer still cannot authenticate, instruct the taxpayer to submit Form 4506-T, per IRM 21.1.3.2.3(8)(Note), *Required Taxpayer Authentication*. 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.

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

CAUTION: See IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*, for transcript mailing and faxing restrictions.

2. Identify any account issues on IDRS or AMS that would prohibit the issuance of a transcript. Refer to IRM 21.2.3.5.7, *Transcript Restrictions and Special Handling*, for examples of these conditions.
3. Identify which type of transcript will meet the taxpayer's needs. Refer to IRM 21.2.3.5.2, *Selecting the Type of Transcript*.
4. Use TDS to order tax account, tax return, and record of account transcripts. TDS does not currently support all forms. Refer to (6) for transcripts not supported by TDS. While using TDS, refer to IRM 21.2.3.5.3, *Selecting a Delivery Method*.
5. If TDS is not available, advise the taxpayer that the system required for you to provide assistance is unavailable. Suggest the taxpayer contact IRS at a later time. If the taxpayer then indicates an immediate need, follow the chart below.

Transcript Type	If TDS is Unavailable:	If IAT is Unavailable:
Tax Account	Use IAT QCC Tool to access, grab, sanitize, and print CC BMFOLT documents	Taxpayer must submit Form 4506-T
Tax Return	a. Use IAT Fill Forms to prepare	Taxpayer must

	a "Dummy Return" for employment tax returns OR b. Use IAT QCC Tool to access, grab, sanitize, and print CC TRDBV, CC TXMOD, or CC BRTVU for income tax returns	submit Form 4506-T
Record of Account	Use IAT to generate a tax account and tax return transcript as explained in the two rows above for tax account and tax return.	Taxpayer must submit Form 4506-T

CAUTION: CC TRDBV may display tax return information that was rejected during processing. When CC TRDBV shows return information that is not posted to Master File, do not provide a CC TRDBV print as a substitute tax return transcript. Provide CC TXMOD or CC BRTVU as they accurately show that a return has not been processed to the system.

6. Not all BMF transcript types are available on TDS at this time. See IRM 21.2.3.3.3, *Transcript Delivery System*, for supported forms. For transcript types not available on TDS, follow the direction in the chart below. Always advise the taxpayer of the processing timeframe for the request.

Transcript Type	BMF assistors should use:	If IDRS is Unavailable:
Wage and Income NOTE: For CAWR inquiries, refer to IRM 4.19.4, <i>CAWR Reconciliation Balancing</i>	a. Use IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW for payee requests, OR b. Order the hard copy payer documents using CC IRPTRR, then prepare a Form 4442, <i>Inquiry Referral</i> per IRM 21.3.5.2(1). <i>What is a Referral</i> . Advise of the 30-day timeframe.	Follow IRM 21.3.5.4.2.3, <i>Required Systems Unavailable</i>

CAUTION: The assistor is ultimately responsible to protect the security of taxpayer information. Follow IRM 21.2.3.6, *Sanitizing IDRS Transcripts*, for rules regarding sanitizing IDRS information prior to delivery to the taxpayer.

7. Complete the contact by following IRM 21.2.3.7, *Call Closure Requirements*.

IRM 21.2.3.5.9.2 Revised documentation procedures and TAC referral procedures.

1. Identify which type of transcript will meet the taxpayer's needs. Refer to IRM 21.2.3.5.2, *Selecting the Type of Transcript*.

NOTE: Follow IRM 21.2.3.5.8, *Transcripts and Identity Theft*, if the taxpayer self-identifies as a victim of identity theft.

2. If the taxpayer requests any of the five types of transcripts (tax account, tax return, record of account, income document, or verification of non-filing letter) at any point during the course of contact, and has an SSN, refer the taxpayer to Get Transcript ONLINE. Encourage the taxpayer to use Get Transcript ONLINE as it provides instant access to a viewable and printable transcript. It can be accessed various ways, such as through the web address www.irs.gov/transcript, by inputting "Get Transcript" in the Search box located on the upper right side of the IRS.gov homepage, or by selecting the *Get Transcript of Your Tax Records* link under the Tools menu on the IRS.gov home page.

NOTE: If the taxpayer requests a verification of non-filing letter prior to June 15 for the current tax year, encourage the taxpayer to use Get Transcript ONLINE after June 15. If the taxpayer has an immediate need, proceed to (6).

NOTE: If the taxpayer has an ITIN, proceed to (3).

NOTE: Taxpayers may request that the assistor access Get Transcript to review the taxpayer's account. In such instances, do not access Get Transcript, but follow normal account research procedures.

3. If the taxpayer does not want to use Get Transcript ONLINE or has any difficulty with navigating and/or obtaining the transcript, and requests a tax account or tax return transcript, determine if the taxpayer can use a self-service application (IVR or Get Transcript by MAIL via www.IRS.gov) by confirming the following:
 - Taxpayer agrees to postal mail delivery (5-10 calendar days) to the address of record, **and**,
 - Taxpayer has not attempted to utilize the Get Transcript by MAIL or IVR self-service applications

NOTE: If the taxpayer requests a record of account, income document, or verification of non-filing letter, proceed to (6).

4. If the criteria in (3) **are** met, then offer both self-service applications. Based on the taxpayer's response, transfer to IVR extension # 90276 (English) or # 90277 (Spanish) or direct to Get Transcript by MAIL via www.IRS.gov.

NOTE: If the taxpayer tried using Get Transcript ONLINE and was unsuccessful, emphasize that Get Transcript by MAIL is a simpler process than the ONLINE version.

5. If the criteria in (3) **are not** met, then the taxpayer cannot use a self-service application. Proceed to (6).
6. Prior to fulfilling any transcript request, conduct full authentication as outlined in IRM 21.1.3.2.3, *Required Taxpayer Authentication*. If the taxpayer cannot pass authentication, instruct the taxpayer to obtain their tax documents and personal information and call the IRS back. If the taxpayer still cannot authenticate, instruct the taxpayer to submit Form 4506-T, per IRM 21.1.3.2.3(8) (Note), *Required Taxpayer Authentication*. If the assistor suspects identity theft or there is an identity theft indicator on the account, see IRM 21.2.3.5.8, *Transcripts and Identity Theft*, as the taxpayer should not submit Form 4506-T. 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.

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

CAUTION: See IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*, for transcript mailing and faxing restrictions. If the taxpayer states that he/she is using a third party e-fax service provider as defined in (3) of IRM 21.2.3.5.5, *Using Electronic Fax Services*, then a valid, written consent from the taxpayer designating the e-fax service provider as a recipient of tax information is required.

7. Identify any account issues on IDRS or AMS that would prohibit the issuance of a transcript through TDS or that requires special handling. Follow IRM 21.2.3.5.7, *Transcript Restrictions and Special Handling*, for examples of these conditions.
8. After determining a transcript may be issued, choose the delivery method by referring to IRM 21.2.3.5.3, *Selecting a Delivery Method*.
9. Order the transcript using TDS and complete the contact by following IRM 21.2.3.7, *Call Closure Requirements*.
10. If TDS is not available, advise the taxpayer that the system required for you to provide assistance is unavailable. Suggest the taxpayer contact us again at a later time. If the taxpayer then indicates an immediate need, follow the chart below.

Transcript Type	If TDS is Unavailable	If IDRS is Unavailable
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Tax Account	Provide CC MFTRAX NOTE: If CC MFTRAX cannot be printed at the assistor's location, refer to IRM 21.3.5.4.2.3, <i>Required Systems Unavailable</i> .	Taxpayer must submit Form 4506-T
Tax Return	Use the IAT QCC Tool to access, grab, sanitize, and print CC RTFTP documents	Taxpayer must submit Form 4506-T
Wage and Income	Use IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW documents	Taxpayer must submit Form 4506-T NOTE: If the taxpayer is requesting information for the current year, it is generally not available until the year after it is filed. Encourage the taxpayer to call back when the assistor can determine if the product is available.
Record of Account	Provide CC MFTRAX and CC RTFTP NOTE: If CC MFTRAX cannot be printed at the assistor's location, refer to IRM 21.3.5.4.2.3, <i>Required Systems Unavailable</i> .	Taxpayer must submit Form 4506-T
Verification of Non-Filing	Taxpayer must submit Form 4506-T CAUTION: Do not send TDS Letter 3538	Taxpayer must submit Form 4506-T CAUTION: Do not send TDS Letter 3538

CAUTION: The assistor is ultimately responsible to protect the security of taxpayer information. Follow IRM 21.2.3.6, *Sanitizing IDRS Transcripts*, for rules regarding sanitizing IDRS information prior to delivery to the taxpayer.