DATE: 07/25/2013

NUMBER: WI-21-0713-1269

SUBJECT: Transcripts and Identity Theft

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

CHANGE(s):

IRM 21.2.3.4.1.3.3.1 Added procedures for providing a CC TRDBV print and explained the effect of TC 150 and TC 976 on transcripts.

1. A tax return transcript can be issued to the taxpayer who filed the return on a resolved or unsolved identity theft account. In some cases, TDS cannot be used and a Command Code (CC) TRDBV print will be provided.
2. TDS generates a transcript from the Tax Return Database (TRD) compiled from the original return filed on an account. If there are two returns filed, i.e. TC 150 and TC 976, TDS will generate a tax return transcript only for the TC 150 return. If the account involves identity theft and the fraudulent return posts first (TC 150), neither the IRS and/or the taxpayer should order a tax return transcript using TDS. If the identity theft victim needs a tax return transcript and more than one return has posted on the account, determine which return belongs to the taxpayer.
   a. If the taxpayer is the filer of the TC 150 return, provide a tax return transcript using TDS.
   b. If the taxpayer is not the filer of the TC 150 return, **do not** provide a tax return transcript using TDS even if the account has been corrected for the identity theft.
3. If the taxpayer's return is the subsequent return (TC 976), then provide a CC TRDBV print using the IAT Quick Command Code (QCC) Tool to access, grab, sanitize, and print. The first TRDPG response screen lists all the access codes that correspond to the forms and/or schedules filed. This screen also lists access codes for the CODES, STAT-HIST, and SSN-VALDN screens which should not be printed nor provided to the taxpayer. To ensure the taxpayer receives a complete tax return (each form/schedule associated with that return), input the correct access code(s) in the applicable field for each form/schedule filed. For more information on CC TRDBV, see IRM 2.3.73.1.1, *Command Code (CC) TRDBV General.*

   NOTE: Advise that the CC TRDBV print displays information differently than the typical tax return transcript generated using TDS. This alternative display is due to programming limitations.

4. If IAT is not available, provide the CC TRDBV print using AMS or IDRS Command Code ensuring "stat-history" and "SSN-valdn" information is not provided.
5. Provide the CC TRDBV print via postal mail.

   CAUTION: Verify the taxpayer's address to ensure the information is sent to the correct address. If the address is different than Master File (MF), manually prepare the envelope.

   NOTE: Do not offer to deliver the document using EEFAX or manual faxing unless you determine the taxpayer has an immediate need. Each request must be considered based on the information provided by the taxpayer regarding the nature of the request. Manual faxing is only permissible when EEFAX is not available.

6. Complete the contact by following IRM 21.2.3.4.1.3.4, *Call Closure Requirements*.

IRM 21.2.3.4.1.3.3.2 Added procedures for offering a tax return transcript.

1. If the account has been corrected, provide a tax account transcript using TDS. Verify the Taxable Income (TXI) and Adjusted Gross Income (AGI) are corrected to reflect the taxpayer's return and not the fraudulent return.
2. If the account has **not** been corrected, you cannot provide a tax account transcript. Offer a tax return transcript following the procedures in IRM 21.2.3.4.1.3.3.1, *Tax Return Transcript for Identity Theft*. Explain that the tax return transcript will not show amendments or adjustments.
3. Complete the contact by following IRM 21.2.3.4.1.3.4, *Call Closure Requirements*.

IRM 21.2.3.4.1.3.3.3 Added procedures for providing a CC IRPTR print.

1. Refer to IRM 11.3.2.4.1.1, *Identity Theft and Access to Information Returns*, to determine if a wage and income transcript can be provided.
2. If it is determined a wage and income transcript can be provided, use IAT to generate a CC IRPTR definer W print since TDS cannot sanitize or filter which pages to print. Remove all information that is not the taxpayer's. Do not print any wage and income information that does not belong to the taxpayer.
3. If IAT is not available, provide CC IRPTR definer W print using AMS or IDRS.
4. Provide the CC IRPTR print via postal mail.

CAUTION: Verify the taxpayer's address to ensure the information is sent to the correct address. If the address is different than MF, manually prepare the envelope.

NOTE: Do not offer to deliver the document using EEFAX or manual faxing unless you determine the taxpayer has an immediate need. Each request must be considered based on the information provided by the taxpayer regarding the nature of the request. Manual faxing is only permissible when EEFAX is not available.

5. Complete the contact by following IRM 21.2.3.4.1.3.4, *Call Closure Requirements.*

IRM 21.2.3.4.1.3.3.4 Added procedures for providing a CC TRDBV print or tax return transcript.

1. If the taxpayer filed the original return and the account has been corrected to reflect the taxpayer's return information, provide a record of account using TDS.
2. If the taxpayer filed the subsequent return and the account has been corrected to reflect the taxpayer's return information, provide a CC TRDBV print per IRM 21.2.3.4.1.3.3.1(3), *Tax Return Transcript for Identity Theft*, and a tax account transcript using TDS.
3. If the taxpayer filed the original or subsequent return and the account has not been corrected, do not provide a record of account. Offer a tax return transcript following the procedures in IRM 21.2.3.4.1.3.3.1, *Tax Return Transcript for Identity Theft.* Explain that the tax return transcript will not show amendments or adjustments.
4. Complete the contact by following IRM 21.2.3.4.1.3.4, *Call Closure Requirements*.

IRM 21.2.3.4.1.3.3.5 Added procedures for providing Letter 1722 (IO).

1. There may be instances where a fraudulent return was filed and the identity theft victim calls requesting a verification of non-filing letter. This letter cannot be generated using TDS if there is a tax return filed on the account.
2. Provide Letter 1722 (IO) by completing the applicable fields as outlined below. Letter 1722 (IO) fields should be completed electronically, not manually.

Letter 1722 (IO) Field	Input Data
Internal Revenue Service	address of the assistor's directorate/campus
Date	today's date
Person to Contact	assistor's initial in first name, entire last

	name, and SEID per IRM 21.3.3.4.17.1(1), *Preparation of Outgoing Correspondence*
Telephone Number(s)	1-800-829-1040
Refer Reply to	assistor's personal Identification number (badge #)
Your SSN	primary taxpayer's SSN/ITIN
Spouse's SSN	secondary taxpayer's SSN/ITIN, if applicable
Name/Address on Return	address of last return filed/correct address verified by the taxpayer if no previous return filed
In reply to your inquiry of _____, our records indicate the following information	date of contact
We have no record that you filed a return for tax year(s) _____	1. Place check mark in the box 2. List tax years(s) **NOTE:** This is the only field completed in this section
Sincerely yours	assistor signature

3. Provide Letter 1722 (IO) to the taxpayer via postal mail.

   CAUTION: Verify the taxpayer's address to ensure the information is sent to the correct address. If the address is different than MF, manually prepare the envelope.

   NOTE: Do not offer to deliver the letter using EEFAX or manual faxing unless you determine the taxpayer has an immediate need. Each request must be considered based on the information provided by the taxpayer regarding the nature of the request. Manual faxing is only permissible when EEFAX is not available.

4. Complete the contact by following IRM 21.2.3.4.1.3.4, *Call Closure Requirements*.

IRM 21.2.3.4.1.3.4 Added call closure procedures, including AMS documentation.

1. Advise the taxpayer of the primary and alternate delivery timeframe, as applicable.
2. Input AMS history with actions taken if a CC TRDBV, CC IRPTR, or Letter 1722 (IO) was sent to the taxpayer.

3. Input an AMS history item that verifies you addressed the following items when you faxed a transcript:

    a. **RISK** - Taxpayer was advised of the risks inherent in faxing Personally Identifiable Information (PII)

    b. **SECURE** - Taxpayer verified that the fax is in a secure location

    c. **FAX ###-###-####** - Record the number of the receiving fax

    EXAMPLE: AMS Transcript Narrative: RISK, SECURE, FAX ###-###-####

    NOTE: When immediate fax delivery is utilized, do not wait for confirmation from the taxpayer acknowledging receipt of the transcript, unless the taxpayer insists.

4. After the requested document has been sent to the taxpayer, complete call closure per IRM 21.1.1.7, *Communication Skills*.