

IRM PROCEDURAL UPDATE

DATE: 04/26/2013

NUMBER: WI-21-0413-0817

SUBJECT: Transcripts and Identity Theft

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

CHANGE(s):

IRM 21.2.3.4.1.3 through IRM 21.2.3.4.1.3.3.5 Added Identity Theft procedures.

IRM 21.2.3.4.1.3 Transcripts and Identity Theft

1. There are specific procedures to follow if a taxpayer requests a transcript in which identity theft has occurred or is suspected:
 - For suspected identity theft, see IRM 21.2.3.4.1.3.1, *Accounts with Suspected Identity Theft*
 - For accounts with confirmed identity theft, see IRM 21.2.3.4.1.3.2 , *Accounts with Confirmed Identity Theft*

IRM 21.2.3.4.1.3.1 Accounts with Suspected Identity Theft

1. If during the conversation, the taxpayer self-identifies as a victim of identity theft, refer to IRM 21.9.2.3, *Identity Theft – Telephone Overview*, for actions to take.
2. If during the conversation, the assistor suspects identity theft, refer to IRM 21.9.2.2(3), *Identity Theft - Expanded Procedures*, and IRM 10.5.3.2.6.2, *IRS Initiated Suspicion of Identity Theft - TC 971 AC 522 IRSID*, for actions to take.
3. Refer to IRM 21.2.3.4.1.3.3, *Type of Transcript Request for Identity Theft Accounts*, to determine which transcripts can be provided for the scenarios mentioned in paragraphs 1 and 2.

IRM 21.2.3.4.1.3.2 Accounts with Confirmed Identity Theft

1. Refer to IRM 21.2.3.4.1.3.3, *Type of Transcript Request for Identity Theft Accounts*, to determine which transcripts can be provided for confirmed identity theft accounts.
2. Do not refer the taxpayer to a Taxpayer Assistance Center (TAC).

IRM 21.2.3.4.1.3.3 Type of Transcript Request for Identity Theft Accounts

1. Refer to the respective sections below based on the type of transcript requested:
 - IRM 21.2.3.4.1.3.3.1, *Tax Return Transcript*
 - IRM 21.2.3.4.1.3.3.2, *Tax Account Transcript*
 - IRM 21.2.3.4.1.3.3.3, *Wage and Income Transcript*
 - IRM 21.2.3.4.1.3.3.4, *Record of Account*
 - IRM 21.2.3.4.1.3.3.5, *Verification of Non-Filing Letter*

IRM 21.2.3.4.1.3.3.1 Tax Return Transcript

1. TDS generates a transcript from the original return filed on an account. If there are two returns filed, i.e. TC 150 & TC 976/977, only the TC 150 document will generate. If the taxpayer is not the filer of the TC 150 document, DO NOT provide a tax return transcript even if the account has been corrected for the identity theft.

IRM 21.2.3.4.1.3.3.2 Tax Account Transcript

1. Provide an account transcript ONLY if the account has been corrected. The Taxable Income (TXI) and Adjusted Gross Income (AGI) are corrected to reflect the taxpayer's return and not the fraudulent return.

IRM 21.2.3.4.1.3.3.3 Wage and Income Transcript

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.

NOTE: Sanitize the transcript to remove all information that is not the taxpayer's.

IRM 21.2.3.4.1.3.3.4 Record of Account

1. Provide a record of account ONLY if the taxpayer filed the original return on the account and the account has been corrected to reflect the taxpayer's return information.

IRM 21.2.3.4.1.3.3.5 Verification of Non-Filing Letter

1. You cannot provide a verification of non-filing letter if there is a return filed on the account for the tax year in question.