

INTERIM IRM PROCEDURAL UPDATE

DATE: 11/14/2012

NUMBER: WI-21-1112-1811

SUBJECT: Revised Procedures for Internal Transcripts & EIN

AFFECTED IRM(s)/SUBSECTION(s): 21.3.10

CHANGE(s):

IRM 21.3.10.3.4 Clarified internal transcript and renumbered para (6) thru (21)

- 5) Transcripts designed for **internal** use require sanitization prior to providing them to a practitioner to ensure that no inappropriate disclosures are made. Electronically sanitized transcripts must be provided in lieu of transcripts requiring hand-sanitizing unless there is not one to meet the taxpayer's needs. Use the Quick Command Code Tool to sanitize documents. When the "Sanitize" box is checked, it sanitizes pages for printing. Requests for internal transcripts should not be honored if the information is available using TDS. A cover letter is not required for transcript requests received via a telephone inquiry. These requests will be processed within three (3) business days.
- 6) You **must** review all transcripts thoroughly, including MFTRA and TXMOD. Managerial approval is not required. However, if you have any concerns, see your lead or manager prior to providing them to a practitioner.
- 7) If the caller requests a specific type of transcript (e.g., TXMODA), provide the sanitized transcript.
- 8) For transcripts that are not electronically sanitized, the transcript must be hand-sanitized and photocopied prior to release to a caller. Mail the photocopy and destroy the original as classified waste. You must delete any related data that is on the transaction code lines, or that may be on the lines following the transactions. For additional guidance, see IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*.
- 9) You must provide all pages of the transcript, even if the page is blank. This is to ensure that the caller understands that all the requested information has been provided.

IRM 21.3.10.5(6) Added Note for CSR to establish EIN if trained

- 6) For MF issues that are outside of your (the Practitioner Priority Service (PPS) assistor's) skill levels, transfer calls to the skilled agent group:
 - AM IMF PPS assistors transfer AM BMF PPS calls to #92187.
 - AM BMF PPS assistors transfer AM IMF PPS calls to #92186.

- Requests to establish an EIN - transfer calls to #92042.

NOTE: If the PPS assistor is trained on assigning an EIN, the PPS assistor will establish the EIN and not transfer the call.