

IRM PROCEDURAL UPDATE

DATE: 02/20/2014

NUMBER: WI-21-0214-0353

SUBJECT: New Procedure for Get Transcript ONLINE

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.5.9.2

CHANGE(s):

IRM 21.2.3.5.9.2 Added procedure to encourage use of Get Transcript ONLINE.

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 or by inputting "Get Transcript" in the Search box located on the upper right side of the irs.gov homepage.

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

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:
 - o Taxpayer agrees to postal mail delivery (5-10 calendar days) to the address of record, **and**,
 - o 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).

NOTE: AM transcript procedures do not allow for taxpayer referral to a TAC.

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*, and additional authentication as warranted in paragraph 8. If the taxpayer cannot authenticate, instruct the taxpayer to submit Form 4506-T, per IRM 21.1.3.2.3(8) (Note), *Required Taxpayer Authentication*.

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

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
Tax Account	Provide CC MFTRAX	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
Record of Account	Provide CC MFTRAX and CC RTFTP	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

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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.