

IRM PROCEDURAL UPDATE

DATE: 03/24/2014

NUMBER: WI-21-0314-0539

SUBJECT: IVR and Identity Theft; Wage and Income Transcripts; Rollout Date; Stamping of Transcripts; Account Research and E-Fax; Call Closure

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

CHANGE(s):

IRM 21.2.3.5.7 Added content on stamping of transcripts.

1. Special circumstances may exist on IDRS that restrict the issuance of a transcript or require additional actions after requesting the transcript. For example:
 - Criminal Investigation. Refer to IRM 21.5.6.4.52, *-Z Freeze*, and IRM 21.5.6.4.51, *Z- Freeze*, for specific directions when *-Z* or *Z-* freeze codes are present on the account.
 - Identity Theft. If the IAT Disclosure tool or the taxpayer indicates identity theft, follow the procedures in IRM 21.2.3.5.8, *Transcripts and Identity Theft*.
2. Requests for prints of IDRS data should not be honored if the information is available using TDS. Encourage the taxpayer to accept the TDS transcript instead. If the information is not available on TDS, refer to IRM 21.2.3.5.9.1, *BMF Transcript Ordering*, and IRM 21.2.3.5.9.2, *IMF Transcript Ordering*.
3. Return Request and Display (RRD) is a sub-system of Modernized e-File (MeF) which is an internal system that stores electronically-filed return information. Printout requests cannot be honored because they may not contain posted return information.
 - Offer to provide copies of a return transcript if the return has posted.
 - If the return has not posted, advise the taxpayer to contact us after the processing timeframe has passed. Refer to the processing timeframe chart in IRM 21.4.1.3(2), *Refund Inquiry Response Procedures*.
 - If the taxpayer requests a photocopy of his/her return, advise to file a Form 4506, *Request for Copy of Tax Return*, and enclose the fee.
4. Generally, balance due accounts do not post to MF before cycle 20. TDS cannot be used to provide a tax return transcript until the return is available on MF.
 - If the taxpayer requests a tax return transcript before the return has updated to MF, provide the applicable timeframes and advise the taxpayer to contact IRS after this timeframe has elapsed, see IRM 21.4.1.3(2), *Refund Inquiry Response Procedures*.
 - If the taxpayer has an immediate need, research CC TRDBV to determine if the return has been transcribed. If available, provide a CC TRDBV

printout using the IAT QCC Tool to access, grab, sanitize, and print. If information is not available on CC TRDBV, and appropriate processing timeframes have elapsed, follow IRM 21.4.1.3.1.1, *Return Not Found*.

5. If the taxpayer requests a verification of non-filing letter before June 15th, encourage the taxpayer to contact IRS after June 15. If the taxpayer has an immediate need, then issue the letter using TDS.

NOTE: June 15 is derived from the paper processing timeframe of 6-8 weeks based on the return being submitted April 15.

6. When a student has filed an amended return and requests a transcript to complete an application for financial aid, see the Department of Education memorandum, Amended Returns section, for what to provide.
7. IRS follows laws which dictate the length of time records need to be retained. Taxpayers requesting transcripts for years which are no longer available can complete Form 4506, *Request for Copy of Tax Return*, if a copy of their tax return will meet their needs. IRS refunds the fee if unable to retrieve the tax return requested. IMF taxpayers can also contact the Social Security Administration per IRM 3.5.20.3.7.1, *Procedures for Form W-2 Tax Information*.
8. If the taxpayer requests a date stamp on a transcript, explain that the IRS does not date stamp any transcript, including a TRDBV or a TDS Letter 3538. The presence of a date stamp does not change the validity of a transcript. Information for mortgage companies related to date stamping can be found in paragraph 1 of IMRS Issue 13-0001826 – Tax return transcripts for mortgage lenders, <http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/IMRS-Monthly-Overview-Special-Edition-February-2014>.

IRM 21.2.3.5.8 Added link to IRM 21.3.1.1.1.

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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2. If the taxpayer cannot authenticate, instruct the taxpayer to obtain the information and call the IRS back.
3. If the taxpayer passes authentication, there are specific procedures to follow when requesting a transcript in which identity theft is suspected or has been resolved.
 - o For accounts with resolved identity theft, see IRM 21.2.3.5.8.1, *Accounts with Resolved Identity Theft*
 - o For suspected identity theft, see IRM 21.2.3.5.8.2, *Accounts with Suspected 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 21.2.3.5.8.3.1 Expanded on the Note in paragraph 1.

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 CC TRDBV print will be provided.

NOTE: If the CC TRDBV does not show the SSN owner's tax return for the year requested, perform research on Correspondence Imaging System (CIS) to locate the return following IRM 21.5.1.5.5, *Processing/Reprocessing CIS Tax Returns*. If the return is not located on CIS, see IRM 21.4.1.3, *Refund Inquiry Response Procedures*, and IRM 21.4.1.3.1, *Locating the Taxpayer's Return*. Provide the taxpayer with the timeframe to call back for a transcript; refer to IRM 21.4.1.3(2), *Refund Inquiry Response Procedures*. Only after the TC 976 has posted can a TRDBV be issued for that return.

IRM 21.2.3.5.9.2 Addressed account research and e-fax, unavailability of MFTRAX, and availability of wage and income transcripts.

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).

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).

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. 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
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	Taxpayer must submit Form 4506-T

	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>	
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.

IRM 21.2.3.7 Added e-fax documentation requirements.

1. Advise the taxpayer of the primary and alternate delivery timeframe, as applicable.
2. Input AMS history as follows:
 1. Select the issue Transcript Request.
 2. Document if a CC TRDBV, CC IRPTR, or TDS Letter 3538 was provided in response to identity theft and include the tax year.

EXAMPLE: Provided TDS 3538 for 2012 IDT; Provided CC TRDBV for 2012 IDT; Provided CC IRPTR for 2012 IDT.

3. If sending a transcript to an e-fax, refer to (4) on documentation required or (5) if it involves a third-party. Otherwise, document to verify the following was addressed when faxing a transcript:
 - a. **RISK** - Taxpayer was advised of the risk 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 of 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. Document to verify the following was addressed when sending a transcript to an e-fax:
 - a. **RISK** - Taxpayer was advised of the risk inherent in faxing Personally Identifiable Information (PII)
 - b. **E-FAX ###-###-####** - Record the number of the receiving e-fax
Example of AMS Transcript Narrative: RISK, E-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.

5. Document if the taxpayer designated through written consent that a third-party e-fax service provider could receive tax information:
 - a. **RISK** - Taxpayer was advised of the risk inherent in faxing Personally Identifiable Information (PII)
 - b. **FAX ###-###-####** - Record the number of the receiving fax
Example of AMS Transcript Narrative: RISK, FAX ###-###-####, EFAX 3rd-PARTY WRITTEN CONSENT
3. After the requested transcript has been sent to the taxpayer, complete call closure per IRM 21.1.1.7, *Communication Skills*.