

IRM PROCEDURAL UPDATE

DATE: 07/30/2014

NUMBER: WI-21-0714-1198

SUBJECT: Record of Account for BMF

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.5.9.1

CHANGE(s):

IRM 21.2.3.5.9.1 Added record of account to paragraph 4 and to the table in paragraph 5, added reference to IRM 21.2.3.3.3 to paragraph 6.

1. Conduct full authentication as outlined in IRM 21.1.3.2.3, *Required Taxpayer Authentication*. 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.

2. Identify any account issues on IDRS or AMS that would prohibit the issuance of a transcript. Refer to IRM 21.2.3.5.7, *Transcript Restrictions and Special Handling*, for examples of these conditions.

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

3. Identify which type of transcript will meet the taxpayer's needs. Refer to IRM 21.2.3.5.2, *Selecting the Type of Transcript*.
4. Use TDS to order tax account, tax return, and record of account transcripts. TDS does not currently support all forms. Refer to (6) for transcripts not supported by TDS. While using TDS, refer to IRM 21.2.3.5.3, *Selecting a Delivery Method*.
5. If TDS is not available, advise the taxpayer that the system required for you to provide assistance is unavailable. Suggest the taxpayer contact IRS at a later time. If the taxpayer then indicates an immediate need, follow the chart below.

Transcript Type	If TDS is Unavailable:	If IAT is Unavailable:
Tax Account	Use IAT QCC Tool to access, grab, sanitize, and print CC BMFOLT documents	Taxpayer must submit Form 4506-T
Tax Return	a. Use IAT Fill Forms to prepare	Taxpayer must

	<p>a “Dummy Return” for employment tax returns</p> <p><i>OR</i></p> <p>b. Use IAT QCC Tool to access, grab, sanitize, and print CC TRDBV, CC TXMOD, or CC BRTVU for income tax returns</p>	submit Form 4506-T
Record of Account	Use IAT to generate a tax account and tax return transcript as explained in the two rows above for tax account and tax return.	Taxpayer must submit Form 4506-T

CAUTION: CC TRDBV may display tax return information that was rejected during processing. When CC TRDBV shows return information that is not posted to Master File, do not provide a CC TRDBV print as a substitute tax return transcript. Provide CC TXMOD or CC BRTVU as they accurately show that a return has not been processed to the system.

- Not all BMF transcript types are available on TDS at this time. See IRM 21.2.3.3.3, *Transcript Delivery System*, for supported forms. For transcript types not available on TDS, follow the direction in the chart below. Always advise the taxpayer of the processing timeframe for the request.

Transcript Type	BMF assistors should use:	If IDRS is Unavailable:
<p>Wage and Income</p> <p>NOTE: For CAWR inquiries, refer to IRM 4.19.4, <i>CAWR Reconciliation Balancing</i></p>	<p>a. Use IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW for payee requests,</p> <p>OR</p> <p>b. Order the hard copy payer documents using CC IRPTRR, then prepare a Form 4442, <i>Inquiry Referral</i> per IRM 21.3.5.2(1). <i>What is a Referral</i>. Advise of the 30-day timeframe.</p>	Follow IRM 21.3.5.4.2.3, <i>Required Systems Unavailable</i>

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.

- Complete the contact by following IRM 21.2.3.7, *Call Closure Requirements*.