

## IRM PROCEDURAL UPDATE

**DATE: 10/15/2024**

**NUMBER: ts-21-1024-1042**

**SUBJECT: EUP; Individual Online Account; Postal Mail Delivery**

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

**CHANGE(s):**

**IRM 21.2.3.1.5. Added EUP and removed the link to SERP for logging into and out of TDS while the page is being revised.**

(1) There are several systems assistants must be familiar with to provide transcript information to taxpayers. These systems are:

- **Transcript Delivery System (TDS)** - An application used to electronically request transcripts. TDS offers multiple transcripts with a variety of delivery methods. To obtain TDS access for first-time users, submit a request for **TDUS (ESRV-APPL-TDS)** through BEARS.
- **Employee User Portal (EUP)** - An application providing IRS employees access to secured data and systems. Multiple applications are housed on the EUP platform, including TDS. Employees must register for EUP access. The link to EUP is found on IRS Source under the Research Tools section.
- **Secure Object Repository (SOR) Mailbox for e-Services Users** - A TDS delivery method available for authorized representatives where a transcript is deposited into the caller's e-Services Mailbox. IRM 21.2.3.4.4, Secure Object Repository (SOR) Mailbox for e-Services Users, has more information.
- **Integrated Customer Communications Environment (ICCE)** - A platform containing a suite of web and telephone interactive applications allowing taxpayers to select an application to resolve tax account issues, obtain tax information, or direct themselves to the appropriate source for assistance. Interactive Voice Response (IVR) is one such telephone application which permits taxpayers to request a tax account transcript or tax return transcript.
- **Integrated Automation Technologies (IAT)** - IAT is a system featuring multiple tools which interact with Integrated Data Retrieval System (IDRS). One such tool, Quick Command Code (QCC), allows the user to quickly access, grab, sanitize, and print account data for external use. The IAT QCC Tool is recommended over other methods because of the efficiency to generate the print and appearance of the final product.

**IRM 21.2.3.5.9.1 Removed the Notes about the postal mail delivery method not being available for the Business Entity transcripts and the BMF Form 94X Series account transcripts.**

(1) Ask probing questions to determine why the transcript is needed.

(2) Identify which type of transcript will meet the taxpayer's needs based on the purpose of the transcript request. Refer to IRM 21.2.3.2 Types of TDS Transcripts.

**Note:** The new Form 94X Series tax return transcripts (940, 941, 943, 944, 945) cannot be provided until programming issues have been resolved.

(3) Encourage the taxpayer to use self-service methods:

- For Sole Proprietors who file with an EIN, they can access their transcripts online through Business Tax Account. IRM 21.2.3.3.5, Business Tax Account, has additional information.
- Submit Form 4506-T, found on IRS.gov, to have the transcript mailed. The new Business Entity transcripts are not available through Form 4506-T.

(4) If the taxpayer is not using a self-service method, conduct full authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication. Transcript availability is outlined in IRM 21.2.3.3.1(3), Transcript Assistance by an IRS Representative. Only when expedited service is needed and telephone assistance has been exhausted can a taxpayer be directed to the Taxpayer Assistance Center (TAC). When doing so:

- Advise that an appointment is necessary and may not be immediate depending on office availability.
- Provide the toll-free number, 844-545-5640, and offer to transfer them.
- Document the failed authentication attempt and TAC referral in AMS.

(5) Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript; refer to IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for some examples.

**Note:** For Large Corp Program customers, see IRM 21.2.3.5.7(13), Transcript Restrictions and Special Handling.

(6) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:

- Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
- Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.

(7) The IRS policy is to only provide masked transcripts. If the taxpayer insists on an unmasked transcript, see IRM 21.2.3.5.9.1.1, BMF Unmasked Transcripts and Referrals.

**Exception:** The Business Entity transcripts are the only transcripts provided unmasked.

(8) Refer to IRM 21.2.3.5.3, Selecting a Delivery Method, and to IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for mailing restrictions.

(9) If the taxpayer requests an identifying number/customer file number appear on the transcript, enter this number into the Customer File Number field on the TDS Taxpayer Information screen. TINs cannot be accepted. The field accommodates up to 10 numeric digits.

(10) Once all transcripts are in the product queue, and before selecting Continue to process the transaction, verify with the caller that you have the correct transcripts listed and all transcripts requested are included. This must be done regardless of what other checks were done earlier in the call.

1. Ensure the correct Mask or Unmask radio button was selected.
2. Repeat to the caller each transcript in the product queue – transcript type, tax form, tax year, tax month/quarter, etc.
3. Ask the caller if correct. If you are unable to confirm with the caller, do not process the transaction; no transcript can be provided.

**Reminder:** Only the Business Entity transcripts can be provided unmasked; all other transcripts must be masked.

**Note:** Masked and unmasked transcripts cannot be combined in the same TDS session. Separate sessions must be completed for masked transcripts and for unmasked transcripts.

(11) If TDS is not available (entire application is down), follow IRM 21.3.5.4.2.3, Required Systems Unavailable. If an aspect of TDS is not working, such as a specific form is not properly displaying the correct information due to a programming error, provide an internal IDRS transcript in lieu of the TDS transcript. # [REDACTED]  
[REDACTED] #

(12) Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.

**IRM 21.2.3.5.9.2 At the request of CQRS, clarified the need to offer Individual Online Account first as a self-service method.**

(1) Ask probing questions to determine why the transcript is needed.

**Note:** Refer to IRM 21.2.1.40, E-file 1040 Series Online Filing, if the caller is requesting a transcript to obtain prior-year AGI information.

**Note:** Follow IRM 21.2.3.5.8, Transcripts and Identity Theft, if the taxpayer self-identifies as a victim of identity theft.

(2) Identify which type of transcript will meet the taxpayer's needs based on the purpose for the transcript request. This ensures the correct transcript is provided and avoids the taxpayer having to call back because they were issued the incorrect transcript. Refer to IRM 21.2.3.2, Types of TDS Transcripts.

**Example:** If the caller is going to e-file, the caller may need an unmasked wage and income transcript as it contains the PII needed to prepare a prior-year return.

(3) Encourage the taxpayer to use self-service methods. All methods provide only masked transcripts. Offer Individual Online Account first. If the taxpayer is not using Individual Online Account, then offer the remaining options as applicable: Get Transcript by Mail, Interactive Voice Response (IVR), and Form 4506-T. The IVR extensions are 3140 (English) and 3240 (Spanish). Information about Individual Online Account is in IRM 21.2.3.3.2, Individual Online Account through IRS.gov.

- **Tax Return:** Individual Online Account, Get Transcript by Mail, IVR, Form 4506-T.
- **Tax Account:** Individual Online Account, Get Transcript by Mail, IVR, Form 4506-T.
- **Record of Account:** Individual Online Account, Form 4506-T.
- **Wage and Income:** Individual Online Account, Form 4506-T.

**Note:** For unmasked wage and income transcript requests, proceed to paragraph 4.

- **Verification of Non-Filing Letter:** Individual Online Account, Form 4506-T.

**Note:** If the verification of non-filing letter request is prior to June 15 for the current tax year, encourage the taxpayer to use the self-service methods after June 15. For an immediate need # [REDACTED] # [REDACTED], proceed to paragraph 4.

(4) If the taxpayer is not using a self-service method, conduct full authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication. If the assistor suspects identity theft, or there is an identity-theft indicator on the account, see IRM 21.2.3.5.8, Transcripts and Identity Theft.

**Note:** If the taxpayer has an open Taxpayer Protection Program (TPP) case, refer to IRM 25.25.6.1.7, Taxpayer Protection Program Overview. No transcript can be provided, nor transcript information provided verbally, on affected and unaffected years until the TPP issue has been resolved.

(5) Transcript availability is outlined in IRM 21.2.3.3.1(3), Transcript Assistance by an IRS Representative. Only when expedited service is needed and telephone assistance has been exhausted can a taxpayer be directed to the Taxpayer Assistance Center (TAC). When doing so:

- Advise that an appointment is necessary and may not be immediate depending on office availability.
- Provide the toll-free number, 844-545-5640, and offer to transfer them.
- Document the failed authentication attempt and TAC referral in AMS.

(6) Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript; refer to IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for some examples.

(7) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:

- Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
- Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.

(8) The IRS policy is to only provide masked transcripts. If the taxpayer insists on an unmasked transcript, see IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals. Refer to this section for exception criteria for when an unmasked wage and income transcript can be provided.

(9) Refer to IRM 21.2.3.5.3, Selecting a Delivery Method, and to IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for mailing restrictions.

(10) If the taxpayer requests an identifying number/customer file number appear on the transcript, enter this number into the Customer File Number field on the TDS Taxpayer Information screen. TINs cannot be accepted. The field accommodates up to 10 numeric digits.

(11) Once all transcripts are in the product queue, and before selecting Continue to process the transaction, verify with the caller that you have the correct transcripts listed and all transcripts requested are included. This must be done regardless of what other checks were done earlier in the call.

1. Ensure the correct Mask or Unmask radio button was selected.
2. Repeat to the caller each transcript in the product queue - transcript type, tax form, tax year, tax month/quarter, etc.
3. Ask the caller if correct. If you are unable to confirm with the caller, do not process the transaction; no transcript can be provided

**Reminder:** Only the wage and income transcript can be provided unmasked if the exception criteria is met; all other transcripts must be masked.

**Note:** Masked and unmasked transcripts cannot be combined in the same TDS session. Separate sessions must be completed for masked transcripts and for unmasked transcripts.

(12) If TDS is not available (entire application is down), follow IRM 21.3.5.4.2.3, Required Systems Unavailable. If an aspect of TDS is not working, such as a specific form is not properly displaying the correct information due to a programming error, provide an internal IDRS transcript in lieu of the TDS transcript. # [REDACTED]

[REDACTED] #

(13) Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.