

## IRM PROCEDURAL UPDATE

**DATE: 06/15/2015**

**NUMBER: WI-21-0615-1026**

**SUBJECT: Transcript Requests – Add Get Transcript Options**

**AFFECTED IRM(s)/SUBSECTION(s): 21.3.4.12.7**

**CHANGE(s):**

### **IRM 21.3.4.12.7 Tax Return and Tax Account Transcript Requests updated procedures to add Get Transcript options**

1. Refer to IRM 21.3.4.12.7.1, for *Non-Receipt, Incorrect, or Loss of Form W-2, 1099, and 1098 Information Returns*.
2. The IRS receives transcript requests from external and internal sources. These sources can include taxpayers, financial agents, tax professionals, mortgage companies, as well as, IRS personnel or other federal, state, and local government agencies.
3. See IRM 21.2.3, *Transcripts*, for complete guidance on Transcripts and TDS. The purpose of IRM 21.2.3, *Transcripts*, is to provide procedural guidance to taxpayers. This IRM section does not address internal transcripts.

**CAUTION:** Refer to IRM 21.2.3.5.8, *Transcripts and Identity Theft*, for directions in cases of identity theft or suspected identity theft.

4. Effective January 2014, IRS has introduced and new online application called "Get Transcript", located on IRS.gov. "Get Transcript" includes two web options for fulfilling IMF transcript requests.
  - o "Get Transcript ONLINE" and
  - o "Get Transcript by MAIL"

"Get Transcript" will be the primary service for IMF transcript requests. The "Get Transcript" application is available 24 hours a day, 7 days a week.

5. "Get Transcript ONLINE" offers the taxpayer with a Social Security Number (SSN) the ability to generate all five types of transcripts. These can be viewed, downloaded, and printed online.
  1. Tax return transcripts show most line items from the tax return (Form 1040, Form 1040A, or Form 1040EZ) as originally filed, including any accompanying forms and schedules. This transcript does not reflect any changes made after the return was filed. In many cases, a return transcript will meet the requirements of lending institutions offering mortgages and student loans.

2. Tax account transcripts provide any adjustments made after the return was filed. This transcript shows basic data, including marital status, type of return, adjusted gross income, and taxable income.
3. Record of account transcripts combines the information from tax account and tax return transcripts.
4. Wage and income transcripts show data from information returns, such as Form W-2s, Form 1099s, and Form 1098s, reported to the IRS. Most recent tax year information may not be complete until July.
5. Verification of nonfiling letters are proof from the IRS that taxpayer did not file a return for the year. Current year requests are only available after June 15. A taxpayer may fail to file a tax return even though they have a filing requirement. This letter does not address whether or not the taxpayer should have filed a tax return.

**NOTE:** Use of IAT Compliance Suite or compliance check will be used to address compliance concerns.

6. "Get Transcript by MAIL" is the previous "Order a Transcript" application. "Get Transcript by MAIL" offers a taxpayer with a SSN or ITIN, the ability to request either a tax account or tax return transcript delivered by mail only to the address of record.
7. Assistors will direct taxpayers to the "Get Transcript" application, provide the web address, IRS.gov and guidance on how to access it, as needed. Provide a copy of Pub 4201, *Need Tax Return Information or Transcript?* to the taxpayer. Please refer to IRM 21.2.3.3.4.1, *IRS Website (IRS.Gov) Get Transcript ONLINE*, IRM 21.2.3.3.4, *IRS Website (IRS.Gov)*, and IRM 21.2.1.54, *Get Transcript*, for more information.

**NOTE:** Taxpayers may be directed to a Facilitated Self Assistance (FSA) kiosk, if available and the request meets the "Get Transcript by MAIL or ONLINE" criteria. Please note: Not all TACs have FSA kiosks.

8. If the taxpayer is a victim of identity theft, then the assistor will follow IRM 21.2.3.5.8, *Transcripts and Identity Theft*.
9. Certain conditions will not allow the taxpayer to use the "Get Transcript ONLINE", for example:
  - o "Get Transcript ONLINE" is only available in English.
  - o "Get Transcript ONLINE" is available to IMF taxpayers only with a SSN, not an ITIN.
  - o First time filers or anyone with no account or credit history.

**NOTE:** If the taxpayers do not meet the conditions for "Get Transcript ONLINE", they will be advised to "Get Transcript by MAIL" unless they meet the exception criteria.

10. Taxpayers who do not have internet access may be directed to other alternative services to request a transcript. Taxpayers may call the toll-free line or mail in Form 4506-T, *Request for Transcript of Tax Return*. Provide the

taxpayer a copy of Pub 4201, *Need Tax Return Information or Transcripts?* which provides this information. Transcripts will be mailed to the taxpayer's home address, free of charge. Refer to IRM 21.2.3.5.9.2, *IMF Transcript Ordering*, for more information.

11. If the taxpayer requests a photocopy of his/her return, advise to file Form 4506, *Request for Copy of Tax Return*. See IRM 21.3.4.7.14, *IDRS Input Procedures for Courier Cash Payments*, for instructions on sending Form 4506 received with a payment to the RAIVS Unit.

**NOTE:** Form 4506 is also used when the taxpayer is requesting a certified copy of their return. Employees should not be date stamping transcripts when they receive such a request in the TACs. Date stamping a transcript for the taxpayer does not certify the transcript. See IRM 11.3.6.2, *Requesting Certifications*, IRM 11.3.6.3, *Form of Certification and Preparation of Forms*, and IRM 11.3.5.7.7, *Certification*, for how taxpayers can request certification of documents.

12. If the taxpayer states they accessed "Get Transcript" and had difficulty, please probe the taxpayer to determine cause. For example, was the website down, did the taxpayer fail to authenticate, etc.
  - o TAC employees will follow IRM 21.2.3.5, *Fulfilling Transcript Requests* to determine if the taxpayer can wait the stated timeframe for a transcript, 5 – 10 calendar days to receive the transcript in the mail to the address on record, or secure Form 4506-T, *Request for Transcript of Tax Return*.
  - o If the taxpayer has an immediate need, see exception criteria to determine whether a transcript can be provided. If the exception criterion is not met, managerial discretion applies.

**NOTE:** Systemic issues do not automatically qualify the taxpayer to receive a transcript. They must meet the exception criteria of receiving a transcript.

- o Determine if the taxpayer meets one of the exception criteria. Some examples of exception criteria include:
    - o Home foreclosure or eviction
    - o Immediate and significant need, such as, receiving medical care, purchasing a principal residence, or obtaining tuition and related educational assistance.
    - o Please refer to IRM 21.2.3.5.9.2, *IMF Transcript Ordering*, for additional information and authentication procedures.
    - o Follow IRM 21.2.3.5.7, *Transcript Restrictions and Special Handling*, for examples of condition that prohibit issuance of a transcript through TDS or that may require special handling.
13. Managers may, at their discretion, provide a transcript on a case by case basis in the Taxpayer Assistance Center when it is in the best interest of the Taxpayer or the Service.
  14. The following guidelines apply to transcript requests:

- Transcripts will be provided to "individual taxpayers" who meet the exception criteria.
- Individual taxpayer means the requestor is the taxpayer (IMF or BMF), not a third party (see exception below).
- If a tax practitioner, Title Company, bank or other third party requests bulk return transcripts at a TAC, advise them to complete Form 4506-T, *Request for Transcript of Tax Return*, using the general instructions provided on the form. They may provide the completed form to the TAC, to be forwarded on their behalf to the Submission Processing Center, mail the form in themselves or forward by fax.
- TAC employees will follow IRM 21.2.3.5, *Fulfilling Transcript Requests*, to determine if the taxpayer can wait the stated time frame for a transcript. If the taxpayer has an immediate need, and they meet the conditions of receiving a transcript, it may be provided immediately.

**EXCEPTION:** If a person visits the TAC on behalf of a relative (parent, child, brother, sister, etc.) and has proper authorization, the TAC should provide the transcript as these are considered to be individual taxpayer requests.

- In order to ensure consistency of service, all employees must adhere to these guidelines. Third party requests (other than the exception noted above for relatives) must be referred to alternative sources.