

## IRM PROCEDURAL UPDATE

DATE: 10/19/2015

NUMBER: WI-21-1015-1535

SUBJECT: Use of EEFax and Letter 4281-G

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

CHANGE(s):

### IRM 21.2.3.5.1 Added the need to use EEFax.

1. In addition to standard and high risk taxpayer authentication procedures covered in IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, special consideration must be given when releasing Personally Identifiable Information (PII) to taxpayers through postal mail or by fax.
2. Transcripts cannot be released to an unauthorized person. Confirm the taxpayer or his/her authorized representative is legally entitled to receive the information prior to sending the transcript. See IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*.
3. Wage and income transcripts are specific to the individual taxpayer and not to both spouses, see IRM 11.3.2.4.1(2), *Individuals*, for an example.
  - o For non-tax matters, written consent is required from the spouse to whom the income pertains. Form 2848, *Power of Attorney and Declaration of Representative*, Form 8821, *Tax Information Authorization*, or a document containing the same information as Form 8821 may be used, see IRM 21.3.7.5.1, *Essential Elements for Form 2848 and Form 8821*.
  - o For tax matters, oral consent is acceptable from the individual to whom the income pertains.
4. Even when the taxpayer responds accurately to authentication probes, the assistors may still doubt the validity of the taxpayer's identity or authorization. In such cases, mail the information only to the taxpayer's address of record. In identity theft cases, see IRM 21.2.3.5.8, *Transcripts and Identity Theft*.

**NOTE:** If you have any questions, consult your lead or manager, who will then consult with the Disclosure Help Desk # [REDACTED] # as needed. #

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5. Oral Disclosure Consent (ODC) as defined in IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821)*, allows an authorized party to give

verbal consent to have tax information released to a third party when it relates to the resolution of a tax matter.

- a. ODC **can only** be accepted from the taxpayer to fax information when assisting in resolving a tax matter.
- b. ODC **does not apply** to non-tax matters. For example, faxing a tax account transcript to a lending company for the purpose of securing a loan requires written authorization, generally on Form 4506-T, *Request for Transcript of Tax Return*.

6. Due to the processing delay in releasing taxpayer information when using TDS, the assistor must follow the disclosure rules in IRM 11.3.1.11, *Facsimile Transmission of Tax Information*, and IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*.
7. Use of fax delivery requires adherence to the following disclosure procedures:
  - a. Advise the taxpayer of the security risk associated with fax transmissions.
  - b. Verify the receiving fax is in a secure location and only the intended recipient or his/her authorized representative will receive the fax. Refer to *Just the FAX! Guidelines for Faxing SBU Information*, <http://discl.web.irs.gov/HotTopics/irc6103/3272.asp>.
  - c. Conduct additional authentication per IRM 21.1.3.2.3(8), *Required Taxpayer Authentication*.
  - d. When an e-fax system is used by the recipient, follow the guidance in IRM 21.2.3.5.5, *Using Electronic Fax Services*. The use of EEFax, when available, must be used in lieu of manual faxing.
  - e. A fax cover sheet is required. See IRM 21.2.3.5.4, *Fax Cover Sheets*.
8. Use of postal mail delivery requires adherence to the following disclosure procedures:
  - a. Verify the mailing address.
  - b. If mailing the transcript to an address other than the address of record, additional authentication is required per IRM 21.1.3.2.3(8), *Required Taxpayer Authentication*.
  - c. Do not release wage and income transcripts if a third party provides a prison address. Follow procedures in IRM 5.19.2.5.4.6.7, *IMF Response Taxpayer Incarcerated*.

#### **IRM 21.2.3.5.8.4.6 Added Letter 4281-G.**

1. Taxpayers who received a letter about the Get Transcript Incident, as described in IRS.gov, may inquire what information was accessed. If the taxpayer would like to know what information was exposed to the identity thief, and they received Letter 4281-A, *Get Transcript Incident - Impacted Taxpayer*, or Letter 4281-G, *New Letter for Impacted Primary Taxpayers*, access TDS and research the TDS transaction history to determine the type of transcript and tax year. Use caution when determining what was accessed

as all (legitimate and fraudulent) completed transactions are displayed in the TDS transaction history.

2. To determine the tax year and transcript that was obtained in the Get Transcript incident:
  - a. Select *View Transaction History* from the TDS home page.
  - b. Enter the SSN in the *Taxpayer Identification Number* field and select *Submit*.
  - c. Verify the correct transaction by viewing the transaction histories and *User IDs* shown on the *Results* page.

**NOTE:** *User IDs* for the Get Transcript application can be identified by an *eAuthentication User ID* which is a 32-digit combination of numbers and letters. The *User ID* for a tax professional can be identified by the registered user name. If there is an SEID shown as the *User ID*, the TDS transaction was requested by an IRS assistor.

- d. Select the *Transaction ID* to view the detail of the TDS request.
- e. The *Transaction History* displays the following related information:
  - o Delivery Method will be *PDF File*
  - o Contact Type will be *Taxpayer Self Service*
  - o Date IRS Received Request (dates range from February through mid-May 2015)
  - o There should be no *Third Party Information*
  - o The *Product Detail Information* displays the tax Form Number and Tax Period (Year) and that the product was successfully delivered online.
3. Once the transcript type and year has been determined, inform the taxpayer: "Our records indicate (type of transcript or transcripts) for (tax year or years) was accessed." If the Tax Return transcript was accessed, inform the taxpayer this also includes any schedules and attachments filed with the tax return. Offer to provide the transcript to the taxpayer, refer to IRM 21.2.3.5.9.2(8), *IMF Transcript Ordering*.

#### **IRM 21.2.3.7 Added the need to use EEFax.**

1. Advise the taxpayer of the primary and alternate delivery timeframe, as applicable.
  - o If using TDS, 5-10 calendar days for postal mail; within 24 hours for fax
  - o If using a fax method other than TDS, it will be received immediately. The use of EEFax, when available, must be used in lieu of manual faxing.
  - o If mailing from the office, 5-10 calendar days
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*.