

IRM PROCEDURAL UPDATE

DATE: 11/10/2015

NUMBER: WI-21-1115-1645

SUBJECT: Delivery Method: Postal Mail and Immediate Need

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.5.3

CHANGE(s):

IRM 21.2.3.5.3 – Clarified the need to offer Postal Mail as a delivery option and explained “immediate need”.

1. # [REDACTED]
2. # [REDACTED] #

Step	Delivery Method
1	# [REDACTED]
2	# [REDACTED] #
3	# [REDACTED] # NOTE: # [REDACTED]

[REDACTED]

[REDACTED] # [REDACTED]

3. When using TDS, a primary and an alternate delivery method must be selected. If an alternate delivery method is not selected, it will default to secure mailbox. If the primary delivery method fails and the transcript defaults to the secure mailbox, the assistors will receive an email that information has been placed in the secure mailbox. The secure mailbox is accessed through the Mailbox link on the TDS toolbar. Assistors must retrieve the transcript manually and attempt to deliver it to the taxpayer following local procedures.

REMINDER: Due to security requirements, information contained in the mailbox only remains three days after reading it and 30 days if unread. Regularly check the mailbox for new mail following local procedures.

4. When postal mail or fax is the primary delivery method, and the transmission is unsuccessful, TDS will default to the alternate delivery method. If the alternate delivery method is postal mail or fax and it also fails, it will be recorded in the TDS Transaction History which is accessed through the link from the TDS home page. A list of attempted transcript deliveries and whether they were successfully completed is displayed once the specific transcript record is retrieved. No email or notification is provided to the assistors that the transcript was undelivered.
5. When postal mail is the primary delivery method, select secure mailbox as the alternate delivery method. When facsimile is the primary delivery method, select postal mail as the alternate delivery method.