

IRM PROCEDURAL UPDATE

DATE: 05/20/2024

NUMBER: ts-21-0524-0660

SUBJECT: TAC Referrals

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

CHANGE(s):

IRM 21.2.3.5.7 Revised section by relocating COVID-related content to IRM 21.2.3.5.7.3 and revised Department of Education student aid content to account for policy changes.

(1) TDS generates both masked and unmasked transcripts for BMF and IMF accounts. Refer to IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals, for requests for unmasked IMF transcripts.

(2) Special circumstances may exist on IDRS restricting the issuance of a transcript or requiring additional actions after requesting the transcript. For example:

- Criminal Investigation - refer to IRM 21.5.6.4.52, -Z Freeze, and IRM 21.5.6.4.51, Z- Freeze, for specific directions when -Z or Z- freeze codes are present on the account.
- Identity Theft - if the IAT Disclosure tool or the taxpayer indicates identity theft, follow the procedures in IRM 21.2.3.5.8, Transcripts and Identity Theft.

(3) #

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(4) Occasionally, factors on the account prevent certain transcript requests from fully processing and thus require an alternate transcript to TDS be provided. Research CFOL Express for a list of command codes used to generate an alternate transcript.

Example: The transcript does not display specific account activity, e.g., the secondary taxpayer plans to change their filing status to married filing separately for

the next tax year. In the meantime, the taxpayer makes estimated tax payments under their own SSN. Because the filing status is currently married filing jointly, TDS generates the tax account transcript from the primary taxpayer's account information, which does not include the estimated tax payments.

Example: A taxpayer filed a return and it does not match the entity filing requirement, e.g., taxpayer files Form 1120-S, U.S. Income Tax Return for an S Corporation, but the requirement is Form 1120, U.S. Corporation Income Tax Return.

Reminder: All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP has an Internal IDRS Transcripts page containing reference documents on how to mask using an Adobe Acrobat tool, samples of IMF and BMF masked screens, what needs to be masked, and how those fields should display.

(5) Return Request and Display (RRD) is a sub-system of Modernized e-File (MeF) which is an internal system storing electronically filed return information. Printout requests cannot be honored because they may not contain posted return information.

- Offer to provide copies of a return transcript if the return has posted.
- If the return has not posted, advise the taxpayer to contact us after the processing timeframe has passed. Refer to the processing timeframe chart in IRM 21.4.1.4, Refund Inquiry Response Procedures.
- If the taxpayer requests a photocopy of their return, advise the taxpayer to file a Form 4506, Request for Copy of Tax Return, and to enclose the fee.

(6) If you are processing a transcript request and the return meets the criteria in IRM 21.4.1.4.1.2.2, Return Found - Processing Errors Identified, a TDS transcript or an internal IDRS transcript cannot be provided. Transcription errors on these returns result in TDS displaying inaccurate tax return and record of account transcripts. The account transcript can also show inaccurate tax return information if the account has not been corrected. Internal IDRS transcripts, such as CC TRDBV, will not display the correct figures on the taxpayer's return. Letter 1722(IO), Request for a Tax Return Transcript, is a replacement transcript. See IRM 21.2.3.5.7.1, Letter 1722(IO), for procedures on fulfilling tax return, account, and record of account transcript requests.

(7) TDS cannot be used to provide a tax return transcript until the return is available on Master File. The transcript will display a message of **No record of return filed**.

- If the taxpayer requests a tax return transcript before the return has updated to Master File, provide the applicable timeframes and advise the taxpayer to contact the IRS after this timeframe has elapsed, see IRM 21.4.1.4, Refund Inquiry Response Procedures.
- If the taxpayer has an immediate need # [REDACTED] #, research CC TRDBV to determine if the return has been

transcribed. If available, provide a CC TRDBV printout using the IAT Quick Command Code (QCC) Tool to access, grab, sanitize, and print. If information is not available on CC TRDBV, and appropriate processing timeframes have elapsed, follow IRM 21.4.1.4.1.1, Return Not Found.

Reminder: All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP has an Internal IDRS Transcripts page containing reference documents on how to mask using an Adobe Acrobat tool, samples of IMF and BMF masked screens, what needs to be masked, and how those fields should display.

(8) Account transcripts generated before the return has updated to Master File will be incomplete and subject to change until the return is fully processed. For example, account transcripts may display a message of "Requested Data Not Found" or display zeros as placeholders for the refund amount. Inform taxpayers account transcripts will be incomplete and content will change until the IRS has fully processed the return. Encourage taxpayers to wait until the return has processed before requesting an account transcript. The simplest and quickest way for taxpayers to get the status of their return and refund is through Where's My Refund? on IRS.gov. This site also provides certain return-specific information, when applicable, such as when a refund has been applied to a past-due obligation.

(9) If the taxpayer requests a verification of non-filing letter for the current tax year prior to June 15th, encourage the taxpayer to contact the IRS after June 15 or to use Get Transcript ONLINE after June 15. If the taxpayer has an immediate need # [REDACTED] #, then issue the letter using TDS.

Note: June 15 is derived from the paper-processing timeframe of 6-8 weeks, based on the return being submitted April 15.

(10) There is a new process for students applying for financial aid through the Department of Education (ED) beginning with the 2024-2025 school year. There is a direct data-exchange of the necessary tax data between the IRS and ED; see Tax Information for Federal Student Aid Applications. The IRS no longer provides TDS transcripts. Refer taxpayers having questions to the Federal Student Aid help page.

(11) A wage and income transcript is not available in TDS until May 26, 2024, for the current processing year. A wage and income transcript requested prior to May 26 will display a message of "No record of return filed" instead of displaying actual wage and income information. Encourage the taxpayer to contact the IRS after May 26. If the taxpayer has an immediate need # [REDACTED] #, then provide CC IRPTRW by using the IAT QCC Tool to access, grab, sanitize, and print. Complete income information may not display on the transcript until all earnings are reported.

Reminder: All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP has an Internal IDRS

Transcripts page containing reference documents on how to mask using an Adobe Acrobat tool, samples of IMF and BMF masked screens, what needs to be masked, and how those fields should display. # [REDACTED] #

(12) For tax year 2020 and 2021, Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments, is not available through a wage and income transcript in TDS. When requesting "ALL FORMS," there will be no Form 1099-H displaying on the transcript. If Form 1099-H is requested as an individual form, the transcript will display a message of "Form 1099-H not valid for Tax Period Requested." Refer to IRM 21.6.3.4.2.9.5, Health Coverage Tax Credit (HCTC) - Inquiries, for how to address requests for the form.

(13) The IRS follows laws which dictate the length of time records, in hard copy and electronic format, need to be managed, retained, and archived in accordance with the National Archives and Records Administration (NARA) approved records retention and disposition authority. All records are required, under the Federal Records Act, to be efficiently managed until final disposition. Taxpayers requesting transcripts for years which are no longer available can complete Form 4506, Request for Copy of Tax Return, if a copy of their tax return will meet their needs. The IRS refunds the fee if unable to retrieve the tax return requested. IMF taxpayers can also contact the Social Security Administration.

(14) If the taxpayer requests a date stamp on a transcript, explain the IRS does not date stamp any transcript, including a TRDBV or a TDS Letter 3538. The presence of a date stamp does not change the validity of a transcript.

(15) Every year, large business accounts with a potential for creating complex processing problems are identified. These customers are designated by a Large Corp Indicator (LCI) number on IDRS. LCI customers requesting internal transcripts (e.g., MFTRA, ENMOD), should be referred to the Large Corp Unit, which will fulfill the request; see IRM 21.7.1.4.11.3, Routing Large Corp Cases and Inquiries. LCI customers requesting TDS transcripts do not require a referral to the Large Corp Unit.

(16) 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.

(17) There are restrictions on providing information verbally and in transcript form for those calling in response to receiving Letter 12C, Individual Return Incomplete for Processing: Forms 1040 & 1040-SR. Refer to paragraph 6 in IRM 21.6.3.4.2.3, Estimated Tax (ES).

IRM 21.2.3.5.8.1 Editorial changes and added the procedure to offer to transfer callers requesting TAC appointments.

(1) Conduct full authentication as outlined in IRM 21.1.3.2.3, Required Taxpayer Authentication, and high-risk disclosure as outlined in IRM 21.1.3.2.4, Additional Taxpayer Authentication. # [REDACTED]

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Example: # [REDACTED]

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Reminder: A third-party, such as a tax professional with a Power of Attorney, can contact Identity Theft toll-free to request a transcript when a TDS letter instructs their client to call. Sometimes the third-party may not be able to provide sufficient information for the assistor to research the account and only the taxpayer may have enough history and documentation to resolve the inquiry. Authentication of the third-party is required, following IRM 21.1.3.2.3, Required Taxpayer Authentication.

(2) If the taxpayer cannot pass authentication, instruct the taxpayer to obtain their tax documents and personal information and call the IRS back. Taxpayers can only be referred to the Taxpayer Assistance Center (TAC) when telephone assistance has been exhausted and they have their tax documents and personal information. Advise taxpayers an appointment is necessary for TAC assistance 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.

Note: Do not direct the taxpayer to request the transcript through self-help methods such as Get Transcript, the IVR, or by submitting/resubmitting the Form 4506 Series.

(3) If the taxpayer passes authentication, there are specific transcript procedures to follow.

- For accounts with resolved identity theft, see IRM 21.2.3.5.8.2, Accounts with Resolved Identity Theft.
- For suspected or open/unresolved identity theft, see IRM 21.2.3.5.8.3, Accounts with Suspected or Open/Unresolved Identity Theft.

IRM 21.2.3.5.9.1 Editorial changes and added the procedure to offer to transfer callers requesting TAC appointments.

(1) When the taxpayer is calling for a transcript, encourage the use of a self-service method:

- 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.
- For all taxpayers, submit Form 4506-T found on IRS.gov. The transcript is mailed to the taxpayer and the form contains complete instructions.

(2) If the taxpayer is not using a self-service method, conduct full authentication as outlined in IRM 21.1.3.2.3, Required Taxpayer Authentication. If the taxpayer cannot pass authentication, instruct the taxpayer to obtain their tax documents and personal information, then call the IRS back. If the taxpayer still cannot authenticate, instruct the taxpayer to submit Form 4506-T, per IRM 21.1.3.2.3(7)(NOTE), Required Taxpayer Authentication. If the taxpayer requests expedited service, advise that an appointment is necessary for TAC assistance and the appointment date 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.

Reminder: Only when expedited service is needed and telephone assistance has been exhausted can a taxpayer be directed to the TAC.

Caution: See IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for transcript mailing restrictions.

(3) 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 examples.

Note: For Large Corp Program customers, see IRM 21.2.3.5.7(15), Transcript Restrictions and Special Handling.

(4) Identify which type of transcript will meet the taxpayer's needs. Refer to IRM 21.2.3.5.2, Selecting the Type of Transcript.

(5) 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.

(6) Due to IRS policy, transcripts provided to BMF taxpayers are masked. If the taxpayer insists on an unmasked transcript, see IRM 21.2.3.5.9.1.1, BMF Unmasked Transcripts and Referrals. Use TDS to order tax account, tax return, and record of

account transcripts. TDS does not currently support all forms. Refer to (10) below for transcripts not supported by TDS. While using TDS, refer to IRM 21.2.3.5.3, Selecting a Delivery Method.

Note: It is not necessary to input the taxpayer’s name and address into TDS if the transcript is being mailed to the taxpayer’s address of record. If the transcript is being mailed to a different address or the taxpayer’s name has changed, select Postal Mail as the Delivery Method and complete the “Recipient’s First Name, MI” and “Recipient’s Last Name/Business Name” fields. Click Continue and complete the remaining required address fields.

Caution: When entering a mailing address into TDS, be very careful to complete address fields correctly and ensure the right country is selected for “Recipient’s Country.”

(7) If the taxpayer requests an identifying number or a 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; DO NOT input a TIN in the field. The field accommodates up to 10 numeric digits.

(8) 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 Mask radio button was selected as all transcripts must be masked.
2. Repeat to the caller each transcript in the product queue – transcript type, tax form, tax year, and tax month/quarter.
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.

(9) If TDS is not available (entire application is down), advise the taxpayer the system required for you to provide assistance is unavailable. Suggest the taxpayer contact the IRS later. If the taxpayer then indicates an immediate need # [REDACTED] #, follow the chart below.

Note: If a specific TDS feature needed to fulfill the transcript request is not operational, do not process the transcript request. Follow IRM 21.3.5.4.2.3, Required Systems Unavailable.

Transcript Type	If TDS is Unavailable:	If IAT is Unavailable:
Tax Return	a. Use IAT Fill Forms to prepare a “Dummy Return” for employment tax returns, OR b. Use IAT QCC Tool to access, grab,	Taxpayer must submit Form 4506-T.

	sanitize, and print CC TRDBV, CC TXMOD, or CC BRTVU for income tax returns.	
Tax Account	Use IAT QCC Tool to access, grab, sanitize, and print CC BMFOLT documents.	Taxpayer must 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 rejected during processing. When CC TRDBV shows return information 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 a return has not been processed to the system.

(10) Not all BMF transcript types are available on TDS now; see IRM 21.2.3.3.1, Transcript Assistance by an IRS Representative, for supported forms. For transcript types not available on TDS, follow directions in the chart below. Always advise the taxpayer of the processing timeframe for the request.

Transcript Type	BMF assistors should:	If IDRS is Unavailable:
Wage and Income. Note: For CAWR inquiries, refer to IRM 4.19.4, CAWR Reconciliation Balancing.	a. Use IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW for payee requests, OR b. For hard copy payer documents, if CC IRPTRI does not provide the requested information, then prepare a Form 4442, Inquiry Referral per IRM 21.3.5.2(1), What is a Referral?. Include in the referral to order CC IRPTRR and retrieve the documents from Control-D. Advise the caller it can take between 30 and 45 days for a response.	Follow IRM 21.3.5.4.2.3, Required Systems Unavailable.

Caution: The assistor is responsible for protecting 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.

Note: All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP has an Internal IDRS Transcripts page containing reference documents on how to mask using an Adobe Acrobat tool,

samples of IMF and BMF masked screens, what needs to be masked, and how those fields should display. # [REDACTED] #

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

IRM 21.2.3.5.9.2 Editorial changes and added the procedure to offer to transfer callers requesting TAC appointments.

(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 for the transcript. This ensures the correct transcript is provided to meet the taxpayer's needs and avoids the taxpayer having to call back because they were issued the incorrect transcript.

Example: If the caller is going to e-file or use tax preparation software, the caller may need an unmasked wage and income transcript as it contains the PII needed to prepare a prior-year return. IRM 21.2.3.2, Types of TDS Transcripts, describes the transcripts available through TDS.

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

Reminder: 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.

(3) If the taxpayer requests any of the five types of transcripts (tax account, tax return, wage and income, record of account, or verification of non-filing letter) at any point during the contact, and has an SSN or ITIN, refer the taxpayer to Get Transcript Online. Encourage the taxpayer to use Get Transcript Online as it provides instant access to a viewable and printable transcript. It can be accessed various ways on IRS.gov, such as by inputting "Get Transcript" in the Search box located on the upper right side of the IRS.gov home page or by selecting *Get Your Tax Record* from the IRS.gov home page. Information about Get Transcript Online is found in IRM 21.2.3.3.2, Get Transcript Online through IRS.gov.

Exception: If Get Transcript Online is not operational, see (4).

Note: If the taxpayer requests a verification of non-filing letter prior to June 15 for the current tax year, encourage the taxpayer to call the IRS back after June 15 or to use Get Transcript Online after June 15. If the taxpayer has an immediate need # [REDACTED] #, proceed to (7).

Note: Taxpayers may request the assistor access Get Transcript to review the taxpayer's account. Do not access Get Transcript but follow normal account research procedures.

(4) If the taxpayer does not want to use Get Transcript Online or has any difficulty with authenticating, navigating, or obtaining the transcript, and requests a tax account or tax return transcript, encourage the taxpayer to use the IVR or Get Transcript by Mail. Both these options are a simpler process than the Online version. The IVR will be operational should there be an issue with the Get Transcript application. Based on the taxpayer's response, transfer to the IVR using extension 3140 (English) or 3240 (Spanish), or direct to Get Transcript by Mail via www.IRS.gov.

Note: One reason taxpayers may not be able to complete authentication in self-service applications is if they are a victim of a data breach where the IRS has blocked authentication in online services, such as Get Transcript; see IRM 25.23.2.8.6, Disabled Online Accounts TC 971 AC 527. If a taxpayer indicates difficulty with registration, fulfill the transcript request.

Note: If the taxpayer requests a record of account, wage and income transcript, or verification of non-filing letter, proceed to (5) as the IVR and Get Transcript by Mail only offer tax account and tax return transcripts.

Reminder: Do not refer the taxpayer to a help desk to assist with authentication as help desks do not have account access. There is a Frequently Asked Questions (FAQs) link from the Get Transcript home page which the taxpayer can review when using Get Transcript.

(5) If the taxpayer is not using any of the self-service options listed above, then encourage the taxpayer to submit Form 4506-T. All transcript types are available through the form. The form can be obtained by downloading from IRS.gov, and the transcript is mailed to the taxpayer. Form 4506-T contains complete instructions. Most requests are processed within 10 business days.

Note: Form 4506-T cannot be used to request a verification of non-filing letter prior to June 15.

(6) If the taxpayer is not using Get Transcript Online, Get Transcript by Mail, IVR, or Form 4506-T, then proceed to (7) to fulfill the transcript request.

Reminder: Transcript availability is outlined in IRM 21.2.3.3.1(3), Transcript Assistance by an IRS Representative.

(7) Prior to fulfilling any transcript request, conduct full authentication as outlined in IRM 21.1.3.2.3, Required Taxpayer Authentication. If the taxpayer cannot pass authentication, instruct the taxpayer to obtain their tax documents and personal information, then call the IRS back. If the taxpayer still cannot authenticate, instruct the taxpayer to submit Form 4506-T, per IRM 21.1.3.2.3(7)(NOTE), 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, as the taxpayer should not submit Form 4506-T.** If the taxpayer requests expedited service, advise that an appointment is necessary for TAC assistance 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.

Reminder: Only when expedited service is needed, and telephone assistance has been exhausted, can a taxpayer be directed to the TAC.

Caution: See IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for transcript mailing and faxing restrictions. It is not permissible to fax a transcript to a mobile device, such as a smartphone using a fax “app.” If the taxpayer is using a third-party e-fax service provider as defined in IRM 21.2.3.5.5(3), Using Electronic Fax Services, then a valid, written consent from the taxpayer designating the e-fax service provider as a recipient of tax information is required.

Caution: If a caller is requesting a transcript to obtain prior-year AGI information, see IRM 21.2.1.40(7), E-file 1040 Series Online Filing.

(8) Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript through TDS or requiring special handling. Follow IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for examples of these conditions.

(9) 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.

(10) After determining a transcript may be issued, choose the delivery method by referring to IRM 21.2.3.5.3, Selecting a Delivery Method. If a caller is requesting a transcript to obtain prior-year AGI information, see IRM 21.2.1.40(7), E-file 1040 Series Online Filing.

Note: It is not necessary to input the taxpayer’s name and address into TDS if the transcript is being mailed to the taxpayer’s address of record. If the transcript is being mailed to a different address, or the taxpayer’s name has changed, select Postal Mail as the Delivery Method, and complete the "Recipient’s First Name, MI" and "Recipient’s Last Name/Business Name" fields. Click Continue and complete the remaining required address fields.

Caution: When entering a mailing address into TDS, be very careful to complete address fields correctly and ensure the right country is selected for “Recipient’s

Country.”

(11) The transcripts the IRS provides to IMF taxpayers are masked. The IRS policy is to provide only the masked transcript to the taxpayer # [REDACTED] # ; see IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals, before proceeding to (10).

(12) Order the transcript using TDS. If the taxpayer requests an identifying number, or 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; DO NOT input a TIN in the field. The field accommodates up to 10 numeric digits. Masked and unmasked transcript requests cannot be combined in the same transaction. Separate transactions must be completed for masked transcripts and for unmasked transcripts. For example, the caller is receiving an unmasked wage and income transcript and a masked record of account transcript. Fully process the unmasked transcript transaction and then start a new transaction for the masked transcript. Ensure the correct radio button is selected (Mask or Unmask) at the top right of the Taxpayer Information page.

(13) 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, and tax year.
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. Masked and unmasked transcripts cannot be combined in the same session.

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

(15) If TDS is not available (the entire application is down), advise the taxpayer the system required for you to provide assistance is unavailable. Suggest the taxpayer contact the IRS later. If the taxpayer then indicates an immediate need # [REDACTED] # , follow the chart below.

Note: If a specific TDS feature needed to fulfill the transcript request is not operational, do not process the transcript request. Follow IRM 21.3.5.4.2.3, Required Systems Unavailable.

Transcript Type	If TDS is Unavailable	If IDRS is Unavailable
Tax Return	Use the IAT QCC Tool to	Taxpayer must submit Form 4506-T.

	access, grab, sanitize, and print CC RTFTP documents.	
Tax Account	Provide CC MFTRAX. Note: If CC MFTRAX cannot be printed at the assistor's location, refer to IRM 21.3.5.4.2.3, Required Systems Unavailable.	Taxpayer must submit Form 4506-T.
Record of Account	Provide CC MFTRAX and CC RTFTP. Note: If CC MFTRAX cannot be printed at the assistor's location, refer to IRM 21.3.5.4.2.3, Required Systems Unavailable.	Taxpayer must submit Form 4506-T.
Wage and Income	Use the IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW documents.	Taxpayer must submit Form 4506-T. Note: If the taxpayer is requesting information for the current year, it is usually not available until the year after it is filed. Encourage the taxpayer to call back when the assistor can determine if the product is available.
Verification of Non-Filing	Taxpayer must submit Form 4506-T. Caution: Do not send TDS Letter 3538.	Taxpayer must submit Form 4506-T. Caution: Do not send TDS Letter 3538.

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.

Note: All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP has an Internal IDRS Transcripts page containing reference documents on how to mask using an Adobe Acrobat tool, samples of IMF and BMF masked screens, what needs to be masked, and how those fields should display. #

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