

## IRM PROCEDURAL UPDATE

**DATE:** 01/31/2017

**NUMBER:** wi-21-0117-0208

**SUBJECT:** Document Locator Number TDS Programming Change; Call Closure

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

**CHANGE(s):**

**IRM 21.2.3.5.8.4.1 Revised to account for the Document Locator Number TDS programming change.**

1. A tax return transcript can be issued to the taxpayer who filed the return on a resolved or open/unresolved identity theft account. In most cases, TDS can be used. CC TRDBV is an alternate transcript if TDS cannot be used.

**NOTE:** If the SSN owner's tax return for the year requested is posted as a TC 977 instead of a TC 150 or TC 976, perform research on Correspondence Imaging System (CIS) to locate the return. If the return is found, follow IRM 21.5.1.5.5, *Processing/Reprocessing CIS Tax Returns*, to have the return reprocessed. If the return is not found on CIS, follow IRM 21.4.1.3.1, *Locating the Taxpayer's Return*. In either scenario, provide the taxpayer with the timeframe to call back for a transcript; refer to IRM 21.4.1.3(3), *Refund Inquiry Response Procedures*. A transcript cannot be issued until the TC 150 or TC 976 is posted to the account.

2. TDS generates a transcript from the Tax Return Database (TRD) compiled from the original return filed on an account and any subsequent return filed on the account. If there are two returns filed, e.g., TC 150 and TC 976, TDS will generate a tax return transcript for either return using the Document Locator Number (DLN) of the return.
3. Determine which return belongs to the taxpayer. The taxpayer is only entitled to the tax return transcript for the return they filed.

**CAUTION:** If the taxpayer requests a transcript of a fraudulent tax return, see IRM 21.2.3.5.8(8), *Transcripts and Identity Theft*.

4. To generate a transcript in TDS using the DLN, select "DLN Transcript Request" from the TDS home page.
  1. Refer to IRM 21.2.3.5.3, *Selecting a Delivery Method*, to determine the delivery method.

2. If the taxpayer is the filer of the TC 150 return, input the TC 150 DLN to generate the transcript.
3. If the taxpayer is the filer of the TC 976 return, input the TC 976 DLN to generate the transcript.
4. Complete the contact by following IRM 21.2.3.7, *Call Closure Requirements*.

**CAUTION:** Enter the SSN and DLN **carefully**. The transcript will not properly generate with an incorrect entry/mismatch in the DLN, SSN, or both the DLN and SSN. The Get Products TDS page will either display an "unrecoverable error" message or generate the tax return transcript with no tax return data and containing a paragraph beginning with "Tax return transcripts are only available..." Consider using "cut & paste" to enter the SSN and DLN to help ensure a correct entry.

5. If the TC 150 or TC 976 return is not available through TDS, provide a CC TRDBV print using the IAT QCC Tool to access, grab, sanitize, and print. The first TRDPG response screen lists all the access codes that correspond to the forms and/or schedules filed and should NOT be provided. This screen also lists other access codes such as STAT-HIST and SSN-VALDN, which are not necessary to provide. The taxpayer should only receive information which the tax return transcript via TDS provides - a complete tax return. Input the correct access code(s) in the applicable field for each form/schedule filed and associated with that return. For more information on CC TRDBV, see IRM 2.3.73.1.1, *Command Code (CC) TRDBV General*.

**NOTE:** Advise the taxpayer that this is an alternative transcript and displays information differently than the typical tax return transcript due to programming limitations. Entity information, such as name, address, and dependents, may not show on the TRDBV transcript.

**NOTE:** The IAT QCC Tool is recommended over other methods because of the efficiency to generate the print and appearance of the final product.

6. If IAT is not available, provide the CC TRDBV print using AMS or IDRS Command Code, ensuring all forms and schedules submitted by the taxpayer are provided. Other access codes, such as STAT-HIST and SSN-VALDN, are not necessary to provide.
7. Provide the CC TRDBV print via postal mail.

**CAUTION:** Verify the taxpayer's address to ensure the transcript is sent to the correct address.

**NOTE:** Do not offer to deliver the document using Enterprise e-Fax (EEFax) or manual faxing unless you determine the taxpayer has an immediate need **#** [REDACTED] **#** and cannot wait for postal mail delivery. Each request must be considered based on the

information provided by the taxpayer regarding the nature of the request. Manual faxing is only permissible when EEFax is not available.

8. Complete the contact by following IRM 21.2.3.7, *Call Closure Requirements*.

**IRM 21.2.3.5.8.4.4 Revised to account for the Document Locator Number TDS programming change.**

1. If the account has been corrected to reflect the taxpayer's return information, provide a record of account transcript through TDS using the Document Locator Number (DLN). Select "DLN Transcript Request" from the TDS home page.
  1. Refer to IRM 21.2.3.5.3, *Selecting a Delivery Method*, to determine the delivery method.
  2. If the taxpayer is the filer of the TC 150 return, input the TC 150 DLN to generate the transcript.
  3. If the taxpayer is the filer of the TC 976 return, input the TC 976 DLN to generate the transcript.
  4. Complete the contact by following IRM 21.2.3.7, *Call Closure Requirements*.

**CAUTION:** Enter the SSN and DLN **carefully**. The transcript will not properly generate with an incorrect entry/mismatch in the DLN, SSN, or both the DLN and SSN. The Get Products TDS page will either display an "unrecoverable error" message or generate the record of account transcript with no tax data and containing a paragraph beginning with "Record of account transcripts are only available..." Consider using "cut & paste" to enter the SSN and DLN to help ensure a correct entry.

2. If the account has not been corrected to reflect the taxpayer's return information, do not provide a record of account transcript using TDS; instead, offer a tax return transcript following the procedures in IRM 21.2.3.5.8.4.1, *Tax Return Transcript for Identity Theft*. Explain that the tax return transcript will not show amendments or adjustments.

**IRM 21.2.3.7 Further defined AMS narrative to include transcript type, and made editorial changes.**

1. Advise the taxpayer of the primary and alternate delivery timeframe, as applicable.
  - o If using TDS, 5-10 calendar days for postal mail; three attempts within 24 hours for fax

- If using a fax method other than TDS, it will be received immediately. The use of Enterprise e-Fax (EEFax), when available, must be used in lieu of manual faxing.
- If mailing from the office, 5-10 calendar days

**NOTE:** Taxpayers living outside of the U.S. should allow for mailing time reflective of their country.

2. Input AMS history as follows:

1. Select the issue Transcript Request.
2. Document:
  - a. What was provided (tax return transcript, CC TRDBV, TDS Letter 3538, etc.)
  - b. The tax year(s)
  - c. Indicate "IDT" if it involves identity theft

**EXAMPLE:** Provided Tax Return Transcript 2014; Provided TDS Letter 3538 for 2015 IDT; Provided CC TRDBV for 2014 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:** 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:** 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:** 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*.