

IRM PROCEDURAL UPDATE

DATE: 04/19/2017

NUMBER: wi-21-0417-0629

SUBJECT: When a Feature of TDS is Not Operational

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

CHANGE(S):

IRM 21.2.3.5.9.1 Added the procedure for when a feature of TDS is not operational.

1. 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 and 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(8)(Note), *Required Taxpayer Authentication*. If the taxpayer requests expedited service, provide the toll-free number, 1-844-545-5640, for the taxpayer to schedule a TAC appointment. Inform the taxpayer the appointment date may not be immediate depending on office availability. 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.

2. Identify any account issues on IDRS or AMS that would prohibit the issuance of a transcript. Refer to IRM 21.2.3.5.7, *Transcript Restrictions and Special Handling*, for examples of these conditions.
3. Identify which type of transcript will meet the taxpayer's needs. Refer to IRM 21.2.3.5.2, *Selecting the Type of Transcript*.
4. Use TDS to order tax account, tax return, and record of account transcripts. TDS does not currently support all forms. Refer to (6) 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.”

5. If TDS is not available (entire application is down), advise the taxpayer that the system required for you to provide assistance is unavailable. Suggest the taxpayer contact IRS at a later time. 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 Account	Use IAT QCC Tool to access, grab, sanitize, and print CC BMFOLT documents	Taxpayer must submit Form 4506-T
Tax Return	a. Use IAT Fill Forms to prepare a “Dummy Return” for employment tax returns, <i>OR</i> b. Use IAT QCC Tool to access, grab, sanitize, and print CC TRDBV, CC TXMOD, or CC BRTVU for income tax returns	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 that was rejected during processing. When CC TRDBV shows return information that is 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 that a return has not been processed to the system.

6. Not all BMF transcript types are available on TDS at this time. See IRM 21.2.3.3.1, *Assistor Provided through Transcript Delivery System*, 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 use:	If IDRS is Unavailable:
Wage and Income. NOTE: For CAWR inquiries, refer to IRM 4.19.4, <i>CAWR Reconciliation Balancing</i> .	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 all of the requested information, then prepare a Form 4442, <i>Inquiry Referral</i> per IRM 21.3.5.2(1), <i>What is a Referral?</i> . 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, <i>Required Systems Unavailable</i> .

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.

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

IRM 21.2.3.5.9.2 Added the procedure for when a feature of TDS is not operational.

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

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

REMINDER: For Taxpayer Protection Program (TPP) cases, refer to IRM 25.25.6.6, *Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers*, to determine if the TPP case has been resolved. Follow IRM 21.2.3.5.8, *Transcripts and Identity Theft*, if the case is unresolved or if the case was resolved and determined to be identity theft.

2. If the taxpayer requests any of the five types of transcripts (tax account, tax return, record of account, wage and income document, or verification of non-filing letter) at any point during the course of contact, and has an SSN, 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, such as through the web address www.irs.gov/transcript, by inputting "Get Transcript" in the Search box located on the upper right side of the IRS.gov homepage, or by selecting the *Get a Transcript* link under the Tools menu on the IRS.gov home page.

EXCEPTION: If Get Transcript *ONLINE* is not operational, see (3).

NOTE: If the taxpayer requests a verification of non-filing letter prior to June 15 for the current tax year, encourage the taxpayer to use Get Transcript *ONLINE* after June 15. If the taxpayer has an immediate need # [REDACTED] #, proceed to (6).

NOTE: If the taxpayer has an ITIN, proceed to (3).

NOTE: Taxpayers may request that the assistor access Get Transcript to review the taxpayer's account. In such instances, do not access Get Transcript, but follow normal account research procedures.

3. If the taxpayer does not want to use Get Transcript *ONLINE* or has any difficulty with navigating and/or obtaining the transcript, and requests a tax account or tax return transcript, determine if the taxpayer can use a self-service application (IVR or Get Transcript *by MAIL* via www.IRS.gov) by confirming the following:
 - o Taxpayer agrees to postal mail delivery (5-10 calendar days within the U.S. or mailing time reflective of those living outside the U.S.) to the address of record, **and**,
 - o Taxpayer has not attempted to utilize the Get Transcript *by MAIL* or IVR self-service applications

EXCEPTION: If Get Transcript *by MAIL* is not operational, then the IVR is the only self-service option available to the taxpayer.

NOTE: If the taxpayer requests a record of account, income document, or verification of non-filing letter, proceed to (6).

REMINDER: Do not refer the taxpayer to help desks to assist with Get Transcript 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.

4. If the criteria in (3) **are** met, then offer both self-service applications. Based on the taxpayer's response, transfer to IVR extension #90276 (English) or #90277 (Spanish); #3140 Infrastructure Upgrade Project (IUP) (English) or #3240 IUP (Spanish) or direct to Get Transcript *by MAIL* via www.IRS.gov.

IRM 1.4.21, *Accounts Management and Compliance Guide for System Administrators/Analysts*, provides an overview of IUP.

NOTE: If the taxpayer tried using Get Transcript ONLINE and was unsuccessful, emphasize that Get Transcript by MAIL is a simpler process than the ONLINE version.

EXCEPTION: If Get Transcript by MAIL is not operational, then the IVR is the only self-service option available to the taxpayer.

5. If the criteria in (3) **are not** met, then the taxpayer cannot use a self-service application. Proceed to (6).
6. 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 and 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(8)(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, provide the toll-free number, 1-844-545-5640, for the taxpayer to schedule a TAC appointment. Inform the taxpayer the appointment date may not be immediate depending on office availability. 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 (3) of IRM 21.2.3.5.5, *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*.

7. Identify any account issues on IDRS or AMS that would prohibit the issuance of a transcript through TDS or that requires special handling. Follow IRM 21.2.3.5.7, *Transcript Restrictions and Special Handling*, for examples of these conditions.
8. 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.”

9. Order the transcript using TDS and complete the contact by following IRM 21.2.3.7, *Call Closure Requirements*.
10. If TDS is not available (entire application is down), advise the taxpayer that the system required for you to provide assistance is unavailable. Suggest the taxpayer contact us again at a later time. 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 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, <i>Required Systems Unavailable</i> .	Taxpayer must submit Form 4506-T.
Tax Return	Use the IAT QCC Tool to access, grab, sanitize, and print CC RTFTP documents.	Taxpayer must submit Form 4506-T.
Wage and Income	Use 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 generally 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.
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, <i>Required Systems Unavailable</i> .	Taxpayer must submit Form 4506-T.
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.