

IRM PROCEDURAL UPDATE

DATE: 06/14/2016

NUMBER: wi-21-0616-1070

SUBJECT: Removing OUO

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

CHANGE(s):

IRM 21.2.3.3.2 Removed the OUO designation.

1. The Interactive Voice Response (IVR) is an automated system available for IMF taxpayers to independently obtain a tax return or tax account transcript. Taxpayers can access IVR by calling 1-800-908-9946. This system can:
 - Retrieve a tax return transcript for the current year and returns processed during the prior three processing years.
 - Retrieve a tax account transcript for any account that is active on Master File
 - Process a request for receipt of a Form 4506-T, *Request for Transcript of Tax Return*
 - Mail the tax return and tax account transcripts and Form 4506-T to the address of record

NOTE: This system cannot be used for delivery to an alternate address, nor does it have the capability to fax or email a transcript.

2. In order to complete the request, taxpayers must be able to verify their identity. To do this, they must provide:
 - Social security number (SSN) or individual taxpayer identification number (ITIN)
 - Numbers/digits in the street address currently on file
3. If any tax module on the account has an identity theft indicator, the taxpayer will receive a letter in place of the transcript advising the taxpayer to contact the Identity Protection Specialized Unit (IPSU) (currently Identity Theft toll-free).

IRM 21.2.3.3.4.2 Removed the OUO designation.

1. Access to Get Transcript by MAIL can be either through a computer, tablet, or smartphone. The IRS mobile application (app), IRS2Go, may be used for Get Transcript by MAIL if the version is earlier than 5.0.

2. In order for taxpayers to use the Get Transcript by MAIL option, they must have access to the internet and be able to verify their identity by providing:
 - SSN or ITIN
 - Date of Birth
 - Street address currently on file, including the zip code
3. After successfully authenticating, the user must select the type and year of transcript being requested.