

## IRM PROCEDURAL UPDATE

**DATE:** 06/17/2016

**NUMBER:** wi-21-0616-1091

**SUBJECT:** Added Infrastructure Upgrade Project Numbers

**AFFECTED IRM(s)/SUBSECTION(s):** 21.2.3.5.9.2

**CHANGE(s):**

**IRM 21.2.3.5.9.2 Added the Infrastructure Upgrade Project (IUP) numbers.**

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:** Taxpayer inquiries, including transcript requests, that meet Taxpayer Protection Program (TPP) criteria should be referred to TPP. See IRM 25.25.6.6, *Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers*, for a list of criteria and actions.

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](http://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] [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](http://www.irs.gov)) by confirming the following:
  - Taxpayer agrees to postal mail delivery (5-10 calendar days) to the address of record, **and**,
  - 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](http://www.irs.gov).

**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. Only those taxpayers who require expedited service and are unable to pass disclosure over the phone, have obtained their tax documents and personal information, and would benefit from in-person assistance may be directed to the TAC for help. Document the failed

authentication attempt in AMS per IRM 21.1.3.2.3(3), *Required Taxpayer Authentication*.

**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. If the taxpayer states that he/she 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.

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*.

**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, 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.

Transcript Type	If TDS is Unavailable	If IDRS is Unavailable
Tax Account	Provide CC MFTRAX  <b>NOTE:</b> If CC MFTRAX cannot be printed at the assistor's location, refer to IRM 21.3.5.4.2.3, <i>Required</i>	Taxpayer must submit Form 4506-T

	<i>Systems Unavailable.</i>	
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	<p>Taxpayer must submit Form 4506-T</p> <p><b>NOTE:</b> 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.</p>
Record of Account	<p>Provide CC MFTRAX and CC RTFTP</p> <p><b>NOTE:</b> 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></p>	Taxpayer must submit Form 4506-T
Verification of Non-Filing	<p>Taxpayer must submit Form 4506-T</p> <p><b>CAUTION:</b> Do not send TDS Letter 3538</p>	<p>Taxpayer must submit Form 4506-T</p> <p><b>CAUTION:</b> Do not send TDS Letter 3538</p>

**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.