

IRM PROCEDURAL UPDATE

DATE: 08/15/2017

NUMBER: wi-21-0817-1248

SUBJECT: Form 14611, Internal Transcripts

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

CHANGE(s):

IRM 21.2.3.5.8 - Reorganized Form 14611 content, added content to help explain SP procedures, and added content to better understand and respond to why taxpayers are calling.

1. Transcript Delivery System (TDS) is programmed to restrict the delivery of transcripts to external users when certain identity theft indicators are present for the tax year requested. These external users include tax professionals accessing TDS via e-Services and individual taxpayers using Get Transcript and the IVR. Assistors must be cautious when fulfilling transcript requests as there are no TDS restrictions for internal users. Follow account authentication and research procedures for identity theft as instructed in these subsections:
 - IRM 21.2.3.5.8.1, *Authentication Procedures for Identity Theft*
 - IRM 21.2.3.5.8.2, *Accounts with Resolved Identity Theft*
 - IRM 21.2.3.5.8.3, *Accounts with Suspected or Open/Unresolved Identity Theft*
 - IRM 21.2.3.5.8.4, *Type of Transcript Requested for Identity Theft Accounts*

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2. Submission Processing (SP) receives tax return and transcript requests on Form 4506, *Request for Copy of Tax Return*, Form 4506-T, *Request for Transcript of Tax Return*, and Form 4506-T-EZ, *Short Form Request for Individual Tax Return Transcript*. SP will not fulfill requests when their research shows identity theft indicators are present on either the Primary or cross reference SSN account. The taxpayer is mailed Form 14611, *RAIVS/IVES Additional Actions Needed*, instructing the taxpayer to call the

Identity Theft toll-free number. The original form the taxpayer submitted is not enclosed with Form 14611. More information on SP procedures is found in IRM 3.5.20.2.8.1, *Identity Theft Indicator*.

NOTE: If the taxpayer is not aware of identity theft and there is no indicator on their SSN, check the cross-reference SSN for identity theft or deceased indicators. The Submission Processing IAT tool checks for any cross reference SSN, even if that cross reference SSN has not been associated with the taxpayer for a long time. The SP IAT tool is in the process of being updated, and when the new programming is implemented, will only check a cross reference SSN for a tax year requested that is Married Filing Joint.

3. The taxpayer may not know why they received Form 14611, and may not even remember submitting Form 4506, or Form 4506-T, or Form 4506-T-EZ. Ask if they recently tried to refinance a mortgage, or are purchasing a new home, or taking out a loan. The taxpayer may also not remember the tax year(s) requested on the form. Usually, if a mortgage company is requesting a tax return transcript, it will be for the current filing tax year and the previous tax year. If the taxpayer is not sure, they can contact the mortgage company and call IRS back.

NOTE: A third party, such as a tax professional with a Power of Attorney, can contact Identity Theft toll-free to request a transcript when his or her client receives Form 14611. Authentication of the client's tax information is required, following IRM 21.2.3.5.8.1, *Authentication Procedures for Identity Theft*.

4. If the taxpayer is in receipt of Form 14611, and:
 - Submitted Form 4506, refer to IRM 21.3.6.4.3.2, *Return Copy Procedures and Identity Theft*.
 - Is calling for a transcript, refer to IRM 21.2.3.5.8.1, *Authentication Procedures for Identity Theft*, to authenticate before providing the transcript. Apologize and explain we are protecting their tax account and personal information. Do not direct the taxpayer to request the transcript through Get Transcript, by calling the IVR, or by submitting/resubmitting Form 4506-T or Form 4506-T-EZ.
 - Is questioning why we did not send the transcript to the mortgage company, explain that for an account with possible identity theft, we need to make sure we are providing the correct information as sometimes there may be a fraudulent tax return previously filed on the account. In these instances, the mortgage company will not be able to authenticate the correct tax information. Follow IRM 21.2.3.5.8.1, *Authentication Procedures for Identity Theft*, to authenticate the taxpayer and verify the correct tax information before providing the transcript.
5. If the taxpayer indicates they filed Form 4506, *Request for Copy of Tax Return*, and received Form 14611, refer to IRM 21.3.6.4.3.2, *Return Copy Procedures and Identity Theft*, for handling instructions.

6. If the taxpayer requests transcripts be sent to a third party, apologize to the taxpayer and explain that we do not send transcripts directly to a third party when there is the possibility of identity theft.

NOTE: If the taxpayer is requesting a tax return transcript for a mortgage company, please provide the following information: "In cases of identity theft, the financial community has been made aware that we will only release transcripts to the taxpayer. A mortgage company or lender does not need to obtain the transcript directly from the IRS." See Treasury Regulation 12 CFR § 1026.43(c)(4).

7. If the taxpayer indicates receipt of a transcript they did not request, probe to find out if their spouse or someone who is authorized (such as a tax professional) could have requested the transcript. If the taxpayer indicates no one requested the transcript on their behalf, see IRM 21.2.3.5.8.3, *Accounts with Suspected or Open/Unresolved Identity Theft*.

NOTE: Do not refer the taxpayer to Phishing at IRS.gov.

8. If the taxpayer indicates receipt of a transcript they requested that contains incorrect information due to possible identity theft, see IRM 21.2.3.5.8.3, *Accounts with Suspected or Open/Unresolved Identity Theft*.
9. If the taxpayer requests a transcript of a fraudulent tax return, see IRM 25.23.3.2.5, *Responses to Requests for copies of Fraudulent Return(s) for Identity Theft Victims*. Taxpayers must submit Form 4506-F, *Request for Copy of Fraudulent Tax Return*. Taxpayer instructions are available on Instructions for Requesting Copy of Fraudulent Returns.

IRM 21.2.3.5.9.5 - Added a reference to IRM 21.3.10.4.4.

1. Taxpayers may ask for specific information not contained on a TDS transcript, such as statute dates, entity changes, or a history of letters sent. Taxpayers may also ask for specific, internal IDRS prints, not available through TDS. Examples include: CC MFTRAX, CC TXMOD, CC BRTVU/RTVUE, CC ENMOD, CC BMFOL/IMFOL, and others.

CAUTION: Internal transcripts, such as IDRS prints, can only be provided for forms and periods for which a third party has been authorized. Any tax information beyond the scope of what was authorized must be removed before providing the IDRS print to the third party.

NOTE: For BMF, also refer to IRM 21.3.10.4.4(7), *Transcript Requests*.

2. Requests for these products should not be honored if the information is available using TDS. Encourage the taxpayer to accept a TDS transcript instead. If the information is not available on TDS, or the taxpayer insists on

an IDRS print, then the print can be provided using the IAT Quick Command Code Tool. IDRS references include CFOL Express, and the IDRS Command Codes Job Aid.

3. Prior to providing internal transcripts to the taxpayer, sanitization is necessary to ensure that no inappropriate disclosures are made. Follow IRM 21.2.3.6, *Sanitizing IDRS Transcripts*.
4. Determine the delivery method based on the taxpayer's requested timeframe. Manual faxing is only permissible when Enterprise e-Fax (EEFax) is not available.

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

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