

IRM PROCEDURAL UPDATE

DATE: 10/17/2016

NUMBER: wi-21-1016-1542

SUBJECT: Wage and Income Transcripts

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.5.8.4.3

CHANGE(s):

IRM 21.2.3.5.8.4.3 Added a Caution about not disclosing the name and/or address of the borrower to the owner of the SSN.

1. Taxpayers affected by employment or income-related identity theft may request a wage and income transcript. Wage and income-related identity theft occurs when the identity thief uses the victim's SSN to obtain employment, resulting in what may appear as unreported income under the victim's account.
2. Identifiers of wage and income-related identity theft include any of the following on CC ENMOD:
 - TC 971 AC 522/501/506 with a tax source administration code of INCOME or INCMUL
 - TC 971 AC 525
3. The owner of the SSN can only receive the wage and income information that belongs to him/her. The borrower of the SSN can only receive the wage and income information that belongs to him/her if certain conditions are met. Refer to IRM 11.3.2.4.1.1, *Identity Theft and Access to Information Returns*, to determine if a wage and income transcript can be discussed with and provided to the owner and/or borrower of the SSN.

CAUTION: Never disclose the name and/or address of the borrower to the owner of the SSN.

4. If it is determined a wage and income transcript can be provided, and the form requested ONLY contains the taxpayer's information, for example, the taxpayer is requesting W-2 information and all the information is the taxpayer's, TDS can be used. If any of the information is not the taxpayer's, use IAT to generate a CC IRPTRW print since TDS cannot sanitize or filter which pages to print. Remove all information that is not the taxpayer's. Do not print any wage and income information that does not belong to the taxpayer.
5. If IAT is not available, provide CC IRPTRW print using AMS or IDRS.
6. Provide the CC IRPTRW print via postal mail.

CAUTION: Verify the taxpayer's address to ensure the information 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.

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