

## IRM PROCEDURAL UPDATE

**DATE: 10/17/2023**

**NUMBER: wi-21-1023-1025**

**SUBJECT: Interactive Voice Response; Secure Mailbox; Unmasked Transcripts; Validating Transcripts in the Queue**

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

**CHANGE(s):**

**IRM 21.2.3.3.3 Removed authentication content and linked to the IRM it is contained in now.**

(1) The Interactive Voice Response (IVR) is an automated system available anytime for IMF taxpayers to have tax return and tax account transcripts mailed to their address of record; to be received within 5-10 calendar days. These transcripts are available for the current and three prior tax years. The IVR only offers masked transcripts.

(2) Taxpayers access the IVR by calling 800-908-9946 and following the authentication prompts contained in IRM 10.10.3.3.11, Identity Proofing for Interactive Voice Response.

(3) If an identity-theft indicator is present for the tax year requested, the taxpayer receives a letter in place of the transcript advising the taxpayer to contact Identity Theft toll-free.

**IRM 21.2.3.5.3.2 Changed the alternate delivery method to Secure Mailbox; emphasized only wage and income transcripts can be unmasked if the exception criteria is met; editorial changes.**

(1) For all authorized representatives, mailing and the use of the e-Services Secure Object Repository (SOR) Mailbox are the only delivery options when requesting TDS transcripts for their clients. Encourage them to use the e-Services SOR mailbox instead of having the TDS transcript mailed.

**Reminder:** If providing an IMF unmasked wage and income transcript, it can only be mailed to the taxpayer's address of record, be mailed to the authorized individual for the decedent, or placed into the authorized representative's e-Services SOR mailbox. An unmasked IMF wage and income transcript cannot be mailed to

authorized representatives.

**Caution:** **ONLY** IMF wage and income transcripts can be provided unmasked if exception criteria is met per IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals. **NO** other transcript type is authorized to be unmasked.

(2) Adhere to the procedures in IRM 21.2.3.5.1, Disclosure Requirements.

**Reminder:** A taxpayer's death impacts authorizations; refer to IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, paragraph 2 Caution.

(3) For routing transcripts to the authorized representative's e-Services SOR mailbox, refer to the subsections below. Since BMF does not offer unmasked TDS transcripts as IMF does, there is only one subsection for BMF.

- IRM 21.2.3.5.3.2.1, BMF Masked TDS Transcripts for Authorized Representatives.
- IRM 21.2.3.5.3.2.2, IMF Masked TDS Transcripts for Authorized Representatives.
- IRM 21.2.3.5.3.2.3, IMF Unmasked TDS Transcripts for Authorized Representatives.
- **#** [REDACTED] **#**

**Note:** Authorized representatives who do not have an e-Services SOR mailbox must first register on IRS.gov by selecting **Access SOR** from the e-Services web page. Once registered, they should call back to request the transcript.

(4) To place the transcript into the authorized representatives e-Services SOR mailbox, go to the TDS **Product Delivery Options** screen and follow the steps below:

1. Select *Secure Mailbox* as the Delivery Method.
2. Select *Secure Mailbox* as the Alternate Delivery Method.
3. Delete your SEID in the *User Name* field and input the e-Services Short ID/username provided by the authorized representative.
4. **Repeat back the Short ID/username provided by the authorized representative to ensure transcripts are deposited into the correct SOR mailbox.** It is only necessary to repeat back the Short ID/username once for the same authorized representative for subsequent clients in the same contact. Ensure the Short ID/username is always input correctly.

**Note:** TDS sends an automated response, via Outlook, to the IRS assistor indicating the transcript was placed into the assistor's Secure Mailbox. No transcript was placed into the assistor's mailbox as the caller is the only one who receives the transcript. The caller receives no automated message indicating a transcript was placed into their e-Services SOR mailbox.

**Note:** Occasionally there can be a problem with the caller's e-Services account resulting in failed attempts to deposit transcripts into the caller's e-Services SOR mailbox. Only the e-help Desk can research the account and address the issue. Direct the caller to the e-help Desk; the telephone number and hours are posted on IRS.gov.

**IRM 21.2.3.5.9.1 Introduced the new Business Tax Account. Further defined the procedure for validating what is in the product queue based on quality reviews.**

(1) When the taxpayer is calling for a transcript, encourage the taxpayer to submit Form 4506-T. The form can be obtained by downloading from IRS.gov, and the transcript is mailed to the taxpayer. Form 4506-T contains complete instructions. Most requests are processed within 10 business days.

(2) If the taxpayer does not want to submit Form 4506-T, 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, then 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(9)(NOTE), Required Taxpayer Authentication. If the taxpayer requests expedited service, advise the taxpayer an appointment is necessary for TAC assistance. Provide the taxpayer with the toll-free number to request an appointment, 844-545-5640. 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 restrictions.

(3) Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript; refer to IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for examples.

**Note:** For Large Corp Program customers, see IRM 21.2.3.5.7(20), Transcript Restrictions and Special Handling.

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

(5) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:

- Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
- Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.

(6) Due to IRS policy, transcripts provided to BMF taxpayers are masked. If the taxpayer insists on an unmasked transcript, see IRM 21.2.3.5.9.1.1, BMF Unmasked Transcripts and Referrals. Use TDS to order tax account, tax return, and record of account transcripts. TDS does not currently support all forms. Refer to (10) 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."

(7) If the taxpayer requests an identifying number or a customer file number appear on the transcript, enter this number into the Customer File Number field on the TDS Taxpayer Information screen. TINs cannot be accepted; DO NOT input a TIN in the field. The field accommodates up to 10 numeric digits.

(8) Once all transcripts are in the product queue, and before selecting Continue to process the transaction, verify with the caller that you have the correct transcripts listed and all transcripts requested are included. This must be done regardless of what other checks were done earlier in the call.

1. Ensure the Mask radio button was selected as all transcripts must be masked.
2. Repeat to the caller each transcript in the product queue – transcript type, tax form, tax year, and tax month/quarter.
3. Ask the caller if correct. If you are unable to confirm with the caller, do not process the transaction; no transcript can be provided.

(9) If TDS is not available (entire application is down), advise the taxpayer the system required for you to provide assistance is unavailable. Suggest the taxpayer contact the IRS later. 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.

<b>Transcript Type</b>	<b>If TDS is Unavailable:</b>	<b>If IAT is Unavailable:</b>
Tax Return	a. Use IAT Fill Forms to prepare a “Dummy Return” for employment tax returns,  OR  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.
Tax Account	Use IAT QCC Tool to access, grab, sanitize, and print CC BMFOLT documents.	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 rejected during processing. When CC TRDBV shows return information 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 a return has not been processed to the system.

(10) Not all BMF transcript types are available on TDS now; see IRM 21.2.3.3.1, Assistance Provided through the 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.

<b>Transcript Type</b>	<b>BMF assistors should:</b>	<b>If IDRS is Unavailable:</b>
Wage and Income.  <b>Note:</b> For CAWR inquiries, refer to IRM 4.19.4, CAWR Reconciliation Balancing.	a. Use IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW for payee requests,  <b>OR</b>  b. For hard copy payer documents, if CC IRPTRI does not provide the requested information, then prepare a Form 4442, Inquiry Referral per IRM 21.3.5.2(1), What is a Referral?. 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, Required Systems Unavailable.

**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.

**Note:** All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP has an Internal IDRS Transcripts page containing reference documents on how to mask using an Adobe Acrobat tool, samples of IMF and BMF masked screens, what needs to be masked, and how those fields should display. # [REDACTED] #

(11) Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.

(12) Business Tax Account has launched on IRS.gov for business taxpayers and there was a new TDS SERP page created to house Alerts and other informational releases as they occur. Future enhancements include making TDS transcripts accessible through Business Tax Account. At that time, IRM procedures will be changed.

#### **IRM 21.2.3.5.9.2 Further defined the procedure for validating what is in the product queue based on quality reviews.**

(1) Ask probing questions to determine why the transcript is needed.

(2) Identify which type of transcript will meet the taxpayer's needs based on the purpose for the transcript. This ensures the correct transcript is provided to meet the taxpayer's needs and avoids the taxpayer having to call back because they were issued the incorrect transcript.

**Example:** If the caller is going to e-file or use tax preparation software, the caller may need an unmasked wage and income transcript as it contains the PII needed to prepare a prior-year return. IRM 21.2.3.2, Types of TDS Transcripts, describes the transcripts available through TDS.

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

**Reminder:** If the taxpayer has an open Taxpayer Protection Program (TPP) case, refer to IRM 25.25.6.1.7, Taxpayer Protection Program Overview. No transcript can be provided, nor transcript information provided verbally, on affected and unaffected years until the TPP issue has been resolved.

(3) If the taxpayer requests any of the five types of transcripts (tax account, tax return, wage and income, record of account, or verification of non-filing letter) at any point during the contact, and has an SSN or ITIN, 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 on IRS.gov, such as by inputting "Get Transcript" in the Search box located on the upper right side of the IRS.gov home page or by selecting *Get Your Tax Record* from the IRS.gov home page. Information about Get Transcript Online is found in IRM 21.2.3.3.2.1, Get Transcript Online through IRS.gov.

**Exception:** If Get Transcript Online is not operational, see (4).

**Note:** If the taxpayer requests a verification of non-filing letter prior to June 15 for the current tax year, encourage the taxpayer to call the IRS back after June 15 or to use Get Transcript Online after June 15. If the taxpayer has an immediate need # [REDACTED] #, proceed to (7).

**Note:** Taxpayers may request the assistor access Get Transcript to review the taxpayer's account. Do not access Get Transcript but follow normal account research procedures.

(4) If the taxpayer does not want to use Get Transcript Online or has any difficulty with authenticating, navigating, or obtaining the transcript, and requests a tax account or tax return transcript, encourage the taxpayer to use the IVR or Get Transcript by Mail. Both these options are a simpler process than the Online version. The IVR will be operational should there be an issue with the Get Transcript application. Based on the taxpayer's response, transfer to the IVR using extension 3140 (English) or 3240 (Spanish), or direct to Get Transcript by Mail via [www.irs.gov](http://www.irs.gov).

**Note:** One reason taxpayers may not be able to complete authentication in self-service applications is if they are a victim of a data breach where the IRS has blocked authentication in online services, such as Get Transcript; see IRM 25.23.2.8.6, Disabled Online Accounts TC 971 AC 527. If a taxpayer indicates difficulty with registration, fulfill the transcript request.

**Note:** If the taxpayer requests a record of account, wage and income transcript, or verification of non-filing letter, proceed to (5) as the IVR and Get Transcript by Mail only offer tax account and tax return transcripts.

**Reminder:** Do not refer the taxpayer to a help desk to assist with 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 when using Get Transcript.

(5) If the taxpayer is not using any of the self-service options listed above, then encourage the taxpayer to submit Form 4506-T. All transcript types are available through the form. The form can be obtained by downloading from IRS.gov, and the transcript is mailed to the taxpayer. Form 4506-T contains complete instructions. Most requests are processed within 10 business days.



**Note:** Form 4506-T cannot be used to request a verification of non-filing letter prior to June 15.

(6) If the taxpayer is not using Get Transcript Online, Get Transcript by Mail, IVR, or Form 4506-T, then proceed to (7) to fulfill the transcript request.

**Reminder:** Transcript availability is outlined in IRM 21.2.3.3.1(3), Assistance Provided through the Transcript Delivery System.

(7) 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, then 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(9)(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, advise the taxpayer an appointment is necessary for TAC assistance. Provide the taxpayer with the toll-free number to request an appointment, 844-545-5640. 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 IRM 21.2.3.5.5(3), 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.

(8) Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript through TDS or requiring special handling. Follow IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for examples of these conditions.

(9) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:

- Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
- Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.



(10) 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."

(11) The transcripts the IRS provides to IMF taxpayers are masked. The IRS policy is to provide only the masked transcript to the taxpayer # [REDACTED] #; see IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals, before proceeding to (10).

(12) Order the transcript using TDS. If the taxpayer requests an identifying number, or customer file number, appear on the transcript, enter this number into the Customer File Number field on the TDS Taxpayer Information screen. TINs cannot be accepted; DO NOT input a TIN in the field. The field accommodates up to 10 numeric digits. Masked and unmasked transcript requests cannot be combined in the same transaction. Separate transactions must be completed for masked transcripts and for unmasked transcripts. For example, the caller is receiving an unmasked wage and income transcript and a masked record of account transcript. Fully process the unmasked transcript transaction and then start a new transaction for the masked transcript. Ensure the correct radio button is selected (Mask or Unmask) at the top right of the Taxpayer Information page.

(13) Once all transcripts are in the product queue, and before selecting Continue to process the transaction, verify with the caller that you have the correct transcripts listed and all transcripts requested are included. This must be done regardless of what other checks were done earlier in the call.

1. Ensure the correct Mask or Unmask radio button was selected.
2. Repeat to the caller each transcript in the product queue - transcript type, tax form, and tax year.
3. Ask the caller if correct. If you are unable to confirm with the caller, do not process the transaction; no transcript can be provided

**Reminder: ONLY** the wage and income transcript can be provided unmasked if the exception criteria is met. All other transcripts must be masked. Masked and unmasked transcripts cannot be combined in the same session.

(14) Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.

(15) If TDS is not available (the entire application is down), advise the taxpayer the system required for you to provide assistance is unavailable. Suggest the taxpayer contact the IRS later. 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.

<b>Transcript Type</b>	<b>If TDS is Unavailable</b>	<b>If IDRS is Unavailable</b>
Tax Return	Use the IAT QCC Tool to access, grab, sanitize, and print CC RTFTP documents.	Taxpayer must submit Form 4506-T.
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, Required Systems Unavailable.	Taxpayer must submit Form 4506-T.
Record of Account	Provide CC MFTRAX and CC RTFTP.  <b>Note:</b> If CC MFTRAX cannot be printed at the assistor's location, refer to IRM 21.3.5.4.2.3, Required Systems Unavailable.	Taxpayer must submit Form 4506-T.
Wage and Income	Use the IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW documents.	Taxpayer must submit Form 4506-T.  <b>Note:</b> If the taxpayer is requesting information for the current year, it is usually 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.
Verification of Non-Filing	Taxpayer must submit Form 4506-T.  <b>Caution:</b> Do not send TDS Letter 3538.	Taxpayer must submit Form 4506-T.  <b>Caution:</b> 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.

**Note:** All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP has an Internal IDRS Transcripts page containing reference documents on how to mask using an Adobe Acrobat tool, samples of IMF and BMF masked screens, what needs to be masked, and how those fields should display. #

