

IRM PROCEDURAL UPDATE

DATE: 11/22/2016

NUMBER: wi-21-1116-1690

SUBJECT: Taxpayer Rights, IRPTRR, TAC Referral

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

CHANGE(s):

IRM 21.2.3.1 Added taxpayer rights information and referral to TAS.

1. The IRS receives transcript requests from external and internal sources. These sources can include taxpayers, financial agents, tax professionals, mortgage companies, as well as IRS personnel or other federal, state, and local government agencies.
2. The purpose of IRM 21.2.3, *Systems and Research Programs - Transcripts*, is to provide procedural guidance to all Accounts Management (AM) assistors who fulfill transcript requests from taxpayers. IRS is dedicated to providing quality service to all taxpayers and their representatives. Providing quality service includes the following:
 - a. Advise, explain, and protect taxpayer rights, as applicable, throughout your contact with taxpayers. For more information, see IRM 21.1.3.1, *Overview*, and the Taxpayer Bill of Rights.
 - b. Refer taxpayers to the Taxpayer Advocate Service (TAS) when the contact meets TAS criteria, see IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*.
3. The IRM is divided into the following sections:
 - IRM 21.2.3.1, *Transcripts Overview*, describes the purpose of this IRM, the Privacy Act of 1974, IRS systems, and employee training and resources.
 - IRM 21.2.3.2, *Types of Transcript Delivery System (TDS) Transcripts*, describes the transcripts available through the Transcript Delivery System (TDS) and information contained in each transcript.
 - IRM 21.2.3.3, *Transcript Systems and Forms*, describes the IRS systems and forms used to order transcripts, such as TDS.
 - IRM 21.2.3.4, *TDS Transcript Delivery Methods*, describes the delivery options available through TDS, such as postal mail.
 - IRM 21.2.3.5, *Fulfilling Transcript Requests*, provides direction for processing transcript requests, including disclosure considerations, transcript restrictions, and identity theft.
 - IRM 21.2.3.6, *Sanitizing IDRS Transcripts*, describes what information needs to be sanitized before issuance of transcripts, such as Criminal Investigation codes.

- o IRM 21.2.3.7, *Call Closure Requirements*, includes what to advise the taxpayer and documentation required in Account Management Services (AMS).
- o IRM 21.2.3.8, *Certified Documents*, content resides in IRM 3.17.243.8, *Certified Documents*.

IRM 21.2.3.5.8.1 Revised as referral to TACs is made by appointment.

1. Conduct full authentication as outlined in IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and high risk disclosure as outlined in IRM 21.1.3.2.4, *Additional Taxpayer Authentication*. # [REDACTED]

[REDACTED] #

EXAMPLE: # [REDACTED]
[REDACTED] #

REMINDER: A third party, such as a tax professional with a Power of Attorney, can contact Identity Theft toll-free to request a transcript when a TDS letter instructs his or her client to call. Sometimes the third party may not be able to provide sufficient information for the assistor to research the account, and only the taxpayer may have enough history and documentation to resolve the inquiry. Authentication of the third party is required, following IRM 21.1.3.2.3(3), *Required Taxpayer Authentication*.

2. If the taxpayer cannot pass authentication, instruct the taxpayer to obtain their tax documents and personal information and call the IRS back. Taxpayers can only be referred to the Taxpayer Assistance Center (TAC) when telephone assistance has been exhausted and taxpayers have their tax documents and personal information. Provide the taxpayer with the toll-free number to request an appointment, 1-844-545-5640. Document the failed authentication attempt and TAC referral in AMS.

NOTE: Do not ask the taxpayer to submit Form 4506-T as RAIVS will not provide a transcript, but rather will provide Form 14611, *RAIVS/IVES Additional Actions Needed*, instructing the taxpayer to call the Identity Theft toll-free number.

3. If the taxpayer passes authentication, there are specific transcript procedures to follow.
 - o For accounts with resolved identity theft, see IRM 21.2.3.5.8.2, *Accounts with Resolved Identity Theft*

- For suspected or open/unresolved identity theft, see IRM 21.2.3.5.8.3, *Accounts with Suspected or Open/Unresolved Identity Theft*

IRM 21.2.3.5.9.1 Extended the time frame for IRPTRR processing; revised as referral to TACs is made by appointment.

1. 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 taxpayer requests expedited service, provide the toll-free number, 1-844-545-5640, for the taxpayer to schedule a TAC appointment. 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.

2. Identify any account issues on IDRS or AMS that would prohibit the issuance of a transcript. Refer to IRM 21.2.3.5.7, *Transcript Restrictions and Special Handling*, for examples of these conditions.
3. Identify which type of transcript will meet the taxpayer's needs. Refer to IRM 21.2.3.5.2, *Selecting the Type of Transcript*.
4. Use TDS to order tax account, tax return, and record of account transcripts. TDS does not currently support all forms. Refer to (6) 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."

5. If TDS is not available, advise the taxpayer that the system required for you to provide assistance is unavailable. Suggest the taxpayer contact IRS at a later

time. If the taxpayer then indicates an immediate need # [REDACTED] #, follow the chart below.

Transcript Type	If TDS is Unavailable:	If IAT is Unavailable:
Tax Account	Use IAT QCC Tool to access, grab, sanitize, and print CC BMFOLT documents	Taxpayer must submit Form 4506-T
Tax Return	a. Use IAT Fill Forms to prepare a “Dummy Return” for employment tax returns, <i>OR</i> 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
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 that was rejected during processing. When CC TRDBV shows return information that is 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 that a return has not been processed to the system.

- Not all BMF transcript types are available on TDS at this time. See IRM 21.2.3.3.1, *Assistor Provided through 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.

Transcript Type	BMF assistors should use:	If IDRS is Unavailable:
Wage and Income. NOTE: For CAWR inquiries, refer to IRM 4.19.4, <i>CAWR Reconciliation Balancing</i> .	a. Use IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW for payee requests, OR b. For hard copy payer documents, if CC IRPTRI does not provide all of the requested information,	Follow IRM 21.3.5.4.2.3, <i>Required Systems Unavailable</i> .

	<p>then prepare a Form 4442, <i>Inquiry Referral</i> per IRM 21.3.5.2(1), <i>What is a Referral?</i>. 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.</p>	
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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.

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

IRM 21.2.3.5.9.2 Revised as referral to TACs is made by appointment.

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: For Taxpayer Protection Program (TPP) cases, refer to IRM 25.25.6.6, *Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers*, to determine if the TPP case has been resolved. Follow IRM 21.2.3.5.8, *Transcripts and Identity Theft*, if the case is unresolved or if the case was resolved and determined to be identity theft.

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, 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]

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. If the taxpayer requests expedited service, provide the toll-free number, 1-844-545-5640, for the taxpayer to schedule a TAC appointment. 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 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. NOTE: 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> .	Taxpayer must submit Form 4506-T.
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.	Taxpayer must submit Form 4506-T. NOTE: 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.
Record of Account	Provide CC MFTRAX and CC RTFTP. NOTE: 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> .	Taxpayer must submit Form 4506-T.
Verification of Non-Filing	Taxpayer must submit Form 4506-T. CAUTION: Do not send TDS Letter 3538.	Taxpayer must submit Form 4506-T. CAUTION: 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.