

INTERIM IRM PROCEDURAL UPDATE

DATE: 05/16/2012

NUMBER: WI-21-0512-1060

SUBJECT: Procedural Change for Providing Internal Transcripts

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.4.1.11

CHANGE(s):

IRM 21.2.3.4.1.11 - Revised entire section to eliminate outdated content and to reorganize, added current examples and consolidated internal transcripts to one location.

1. Authority to provide a taxpayer or his/her representative a copy of the Record of Assessment is provided by IRC Section 6203 and in accordance with IRC Section 6103. Requests received in Disclosure should be routed to Accounts Management in the campus.
2. If TDS is unavailable, offer to provide the taxpayer the appropriate transcript(s) according to the table below. Electronically sanitized transcripts must be provided in lieu of transcripts requiring hand-sanitizing unless there is not one to meet the taxpayer's needs. Requests for internal transcripts should not be honored if the information is available using TDS. A cover letter is not required in response to a telephone inquiry.

NOTE: If TDS is unavailable and you must print from IDRS, each screen will print on a separate page even though it only takes up one-half of a page. To print more than one screen on a page, use IDRS MultiPrint. Access MultiPrint by selecting the Shortcuts folder from your desktop, then select "AMS", then "MultiPrint.

If the request is for	Then provide
Tax Account Transcript	CC MFTRAX (Individual/IMF and Business/BMF)
Tax Return Transcript	<ul style="list-style-type: none">• CC RTFTP (Individual/IMF)• CC BRTVU (Business/BMF) Hand-Sanitize BRTVU
Record of Account	<ul style="list-style-type: none">• CC MFTRAX and CC RTFTP (Individual/IMF)• CC MFTRAX and CC BRTVU (Business/BMF) Hand-Sanitize BRTVU

Verification of Non-Filing	No substitute transcript can be provided as it is only available through TDS. See IRM 21.3.5.4.2.3, <i>Required Systems Unavailable</i> , for requests when TDS is unavailable.
Wage and Income Documents	CC IRPTR with the definer "W" (Individual/IMF)

3. For those transcripts which are not electronically sanitized, hand-sanitizing must be done before release. Mandated items to be sanitized include Transaction Codes (TCs) 596 and 91X. All items to be sanitized should be blacked out using a grease pencil or other marker, pen, or pencil which will make the information unreadable. Care must be taken to ensure that sanitizing is complete. If necessary to ensure proper sanitizing, use correction fluid and cover-up tape. Photocopy the transcript and make sure that redacted information cannot be discerned in any way on the photocopy. Carefully review the document before providing the photocopy to the requestor and maintain the original according to local practice.
4. Do not provide transcript information to persons other than the taxpayer unless such person is authorized to receive the tax information as prescribed by IRC Section 6103(c) or IRC Section 6103(e). See IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*, for more information. If the requestor has authorization provided by a signed Form 2848, Power of Attorney and Declaration of Representative, and/or Form 8821, Tax Information Authorization, or is a secondary taxpayer, sanitize all mandated items plus any items not covered by the authorization. Release to your Lead or Manager for review and approval. Consult Disclosure as needed.
5. Do not furnish the following information:
 - o Copies of internal use forms or documents such as Form 4251, Return Charge Out
 - o Microfilm printouts. Refer to IRM 3.17.21.7.3, *Preparation of Form 3413 from Retention Register Microfilm*
6. Forward requests for Non-Master File returns and tax periods to the NMF function for research as outlined in IRM 3.17.46.13, *The Automated Non-Master File*.