

## IRM PROCEDURAL UPDATE

**DATE:** 02/07/2024

**NUMBER:** wi-03-0224-0229

**SUBJECT:** Review Requests for Proper Photocopy Fee Due to Updating Photocopy Fee

**AFFECTED IRM(s)/SUBSECTION(s):** 3.5.21.2.6.1

**CHANGE(s):**

**IRM 3.5.21.2.6.1 - Updated Review Requests for Proper Photocopy Fee due to updating Photocopy Fee.**

(1) Starting January 01, 2024, taxpayers must pay a fee of \$30.00 to the IRS to process a request for a **copy** of their previously filed tax return.

**Exception:** A fee is **not required** for a copy of a completed miscellaneous form filed with the IRS that is not a tax return.

(2) Photocopy requests will be expedited, and a copy provided free of charge in the following cases:

**Note:** If a payment was received and deposited, **issue a refund**.

- Disaster program
- Killed in terrorist action (KITA)
- Killed in action (KIA)
- Astronauts killed in the line of duty after December 31, 2002
- Combat zone
- Taxpayer Advocate program
- Congressional or White House cases
- Requests received as a result of applications for Qualified Mortgage Subsidy Bonds
- All federal agencies
- Any case where IRS initiated contact

(3) Follow all security guidelines when handling remittances. Use procedures in IRM 3.8.44, Campus Deposit Activity and IRM 3.8.45, Manual Deposit Process.

(4) Process requests as follows:

1. **Do not** reject a full paid copy request if it is for a tax form and year that may have been destroyed according to our records retention or collection statute guidelines. Research to determine availability.
2. Keep "multiple requests" from one source (e.g., from law or accounting firms) together for processing, especially if one check is received for the batch.

If ...	And...	Then ...
Remittance is for taxes owed,		<ol style="list-style-type: none"> <li>1. Do not process as payment for copies of forms.</li> <li>2. Follow procedures in IRM 3.8.44, Campus Deposit Activity and IRM 3.8.45, Manual Deposit Process.</li> </ol>
Payment includes remittance for tax and payment for photocopy fees,	Payment is not "split,"	<ol style="list-style-type: none"> <li>1. Process request for copies of tax form(s) as "received with no payment."</li> <li>2. Notate the copy of the request form with, "Tax Payment to MF."</li> </ol>
Request is for photocopies of returns only,	No payment is received,	<ol style="list-style-type: none"> <li>1. Review request to determine if payment is required. (See IRM 3.5.21.2.6.1 , Review Requests for Proper Photocopy Fee.)   <b>Note:</b> If no green rocker from R &amp; C, give to Management or designee for research on RTR for payment for that request. Also research Photo Refund System (PHOREF) for previous refund issued.</li> <li>2. Complete the review within three (3) business days.</li> <li>3. Reject if the request is incomplete or payment is required. (See IRM 3.5.21.3.2, Rejecting Requests)</li> <li>4. If rejecting, send requester a letter indicating payment required and/or any required items that were incomplete.</li> </ol>

Request is for multiple products (e.g., transcripts and photocopies, or for multiple copies of forms),	Correct payment is received,	<ol style="list-style-type: none"> <li>1. Complete the remaining review.</li> <li>2. If not rejected for another reason, deposit payment and continue processing request.</li> </ol>
Request is for copies of returns only,	Payment is insufficient # [REDACTED] #	<ol style="list-style-type: none"> <li>1. Complete the remaining review.</li> <li>2. Reject the request. (See IRM 3.5.21.3.2, Rejecting Requests)</li> </ol>
Request is for copies of returns only,  <b>Note:</b> If the difference between the total payment received and the amount due is less # [REDACTED] #, accept the request.	Payment does not cover all tax years requested  <b>Example:</b> Four (4) tax years were requested for a total fee of \$120 but only \$126 received.	Reject for full payment within five (5) to seven (7) business days.
Request is for copies of returns,	The check received has been stamped "non-negotiable."	<ol style="list-style-type: none"> <li>1. Complete remaining review.</li> <li>2. Reject the request within three (3) business days.</li> <li>3. Advise requester that a check stamped "non-negotiable" cannot be cashed.</li> </ol>
Remittance is received with request,	Items requested are "no-charge" items,	<ol style="list-style-type: none"> <li>1. <b>Do not</b> deposit payment.</li> <li>2. Stamp check "non-negotiable"</li> <li>3. Return payment to requester (or to third-party if indicated on Form 4506)</li> <li>4. Advise taxpayer their request is being processed but no charge applies.</li> <li>5. Continue processing the request.</li> </ol>
Request is received where payment is required,	The requester has overpaid,	<ol style="list-style-type: none"> <li>1. Complete the review of the request.</li> <li>2. If no other reason to reject, deposit the payment.</li> <li>3. Notate amount of remittance deposited on the face of the request.</li> <li>4. Continue processing.</li> </ol>

Any line marked with a # is for Official Use Only

		5. Request a refund after processing is completed.
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(5) Take the following actions when handling checks and money orders:

1. Make every effort to mail any rejected request with payment directly from the secured area where the review is done.

If ...	Then ...
Receipt and Control rejects a request directly to the requester,	Do not stamp the check "Non-negotiable".
Request must be sent to another area prior to rejection,	<ol style="list-style-type: none"> <li>1. Stamp any check received "Non-negotiable"</li> </ol> <p><b>Caution:</b> Do not stamp "Non-negotiable" on money orders.</p> <ol style="list-style-type: none"> <li>2. Return check to requester.</li> <li>3. Maintain stamped checks in locked cabinet. Follow the same procedures as if the payment were a live check in IRM 3.8.44, <b>Campus Deposit Activity</b>.</li> </ol>

**Editorial Changes made throughout the IRM to update title change, grammar, titles, website addresses, legal references, and IRM references.**