

IRM PROCEDURAL UPDATE

DATE: 07/26/2019

NUMBER: wi-03-0719-0909

SUBJECT: 3rd Party Mailing Elimination; Reject Clarifications; Etc.

AFFECTED IRM(S)/SUBSECTION(S): 3.5.20

CHANGE(S):

IRM 3.5.20.2(4) Updated acceptable Form 4506 series revisions.

4. All Form 4506 series requests must have an acceptable revision date in order to process.
 1. Effective July 1, 2019, RAIVS requests on Form 4506-T or Form 4506T-EZ must have a revision date of 6-2019 or later. Requests on Form 4506 must have a revision date of 9-2018 or later.

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2. IVES requests on Form 4506-T or Form 4506T-EZ must have a revision date of 9-2018 or 3-2019. IVES requests on Form 4506-C must have a revision date of 6-2019.

EXCEPTION: Revision dates of 7-2017 or later are acceptable for the SBA Disaster program (Kansas City only).

IRM 3.5.20.2.3(4) Added instructions for third party transcript requests.

4. Effective July 1, 2019, RAIVS transcript requests received on Form 4506-T or Form 4506T-EZ may only be mailed to the taxpayer's address of record. Requests to send transcripts to a third party will be rejected. IVES requests may only be sent to the IVES participant's SOR mailbox or physical address.

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IRM 3.5.20.2.8(5) Added description of address of record, Line 4 exception and third-party instructions.

5. **Verify taxpayer's address** for all requests for return transcripts, account transcripts, record of account transcripts, photocopies, and Form W-2 information. If the TIN matched on the iTV use the addresses from the tool to verify the address on the request.

NOTE: For the purposes of filling RAIVS/IVES requests, the address of record is defined as the current address on Master File, a pending (PN) address on Master File or the new address as input on line 7 of a valid Form 8822 (see Form 8822 instructions below).

CAUTION: In the case of a decedent, the taxpayer is the person that will administer the estate - could be a Personal Representative, an Executor, a Trustee, a person with material interest, etc. The person administering the estate is not a third party and will not have a record on the CAF. In most instances, the address of the decedent and the address of the person administering the estate will not match until a Form 706 has been filed, and then only if IDRS is researched with a "V" definer after the SSN.

NOTE: The maximum allowable characters in IDRS is 35, if address exceeds 35 characters and identity can still be verified then run the request.

EXCEPTION: If Form 4506, Form 4506-T, Form 4506T-EZ or Form 4506-C has Form 2848 attached and indicates Alzheimers or dementia, then accept the address of record or "PN" address and fill the request.

EXCEPTION: If the Form 4506 Line 5 indicates a Nursing Home and the Form 8822 indicates change of address for the same nursing home; then accept the address of record or "PN" address and fill the request.

See **Exhibit 3.5.20-1** Optional Address Abbreviations and **Exhibit 3.5.20-2** for Address Reject Exceptions RAIVS/IVES.

- a. If the **current address** (line 3) or **previous address on last return filed** (line 4) is not available or incomplete, reject the request and mail to the taxpayer at the address of record (e.g., pending address on CC ENMOD, or posted address on CC ENMOD or CC INOLE).

EXCEPTION: If the current address (line 3) is complete and matches Master File, do not reject the request for an incomplete previous address on last return filed (line 4).

- b. Effective July 1, 2019, RAIVS transcript requests received on Form 4506-T or Form 4506T-EZ may only be mailed to the taxpayer's address of record. Requests to send transcripts to a third party will be rejected.

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CAUTION: The **current address** (line 3) on the RAIVS transcript request must match the address of record, # [REDACTED] # If the current address does not match the address of record, reject the request for address and notify the taxpayer that they must submit a Form 8822 or additional identification.

- c. If the request made by a taxpayer (designating information be sent to a third party) does not show a current address and you are unable to find an address of record. Send the appropriate letter to the third party advising them we cannot process the request and direct them to contact the taxpayer. **Do not return a copy of the request.**
- d. If Form 8822 is attached to the Form 4506, Form 4506-T, Form 4506T-EZ or Form 4506-C and **NO** ID Theft Indicators are present:

If	Then
Line 6, <i>Old Address</i> , on Form 8822 matches what is on line 3, <i>Current Name, Address</i> , or Line 4, <i>Previous Address</i> , on the request and what is on Master File,	process the request and send the <i>Form 8822</i> to Entity for updating.
Line 6, <i>Old Address</i> , on Form 8822, does not match what is on line 3, <i>Current Address</i> , or line 4, <i>Previous Address</i> , on the request,	process the request, if line 3 or line 4 of the request matches what is on Master File. Send the Form 8822 to Entity for updating.
Line 3, <i>Current Name, Address</i> , or line 4, <i>Previous Address</i> , of the request does not match what is on Master File,	reject the request and Form 8822, back to the taxpayer for address being incorrect.
Line 7, <i>New Address</i> , on Form 8822, matches what is on Master File,	process the request.

- e. If Form 8822 is attached to the Form 4506, Form 4506-T, Form 4506T-EZ or Form 4506-C and ID Theft Indicators **are present**, reject the Form 8822 back to the address of record on Master File along with Form 14611, *RAIVS/IVES Additional Actions Needed*.
- f. If none of the addresses returned by iTV matches, reject the request. The IAT Tool (Income Transcript Verification Tool (iTV)) should be utilized as the primary source for researching address information. If the IAT Tool is unavailable, research IDRS for the current and one prior tax period addresses for the taxpayer and spouse, which is the

current capability of the IAT Tool, using CC INOLE, CC ENMOD, CC RTVUE, CC TRDBV, CC IMFOLE, or CC BRTVU on all requests.

NOTE: If request is submitted by the Probation Department or the United Nations and there is no address of record, or address on line 3 or 4 of request does not match our address of record or last return filed, complete the request and submit back to the Probation Department or United Nations as applicable. This instruction also applies to a decedent return if third party has sufficient written authorization.

EXCEPTION: Address verification is not required for verification of non-filing requests for accounts with no master file. Use SSA name control to verify identity in this circumstance.

- g. A "PN" address on CC ENMOD should be considered the "address of record".

If ...	And ...	Then ...
The current address (line 3 on Form 4506 series) or the address shown on the last return filed (line 4 of Form 4506 series) matches the address returned by iTV, or IRS address of record or the address on the last return filed,	The remainder of the request is complete	Continue to process the request unless there is an Identity (ID) theft indicator code on the taxpayer's account. See IRM 3.5.20.2.8.1, <i>Identity Theft Indicator</i> .
The address cannot be verified,		Reject the request back to the taxpayer. See IRM 3.5.20.3.2, <i>Rejecting Requests</i>
The IDRS research shows the current address, address at the time of filing or address on the last return filed does not match the address of record,		<ol style="list-style-type: none"> 1. At management or designee discretion contact the taxpayer for additional identification. 2. Reject the request if the taxpayer cannot be reached. See IRM 3.5.20.3.2, <i>Rejecting Requests</i>.
Information is being requested to be sent to the taxpayer,	No address is present on the request,	Reject the request to the address of record.
The return information	The request	1. At management or

request is to be sent to a third party,	is not signed,	designee's discretion contact the taxpayer for a signature, even if the address matches the address of record. 2. Reject the request if the taxpayer cannot be reached. See IRM 3.5.20.3.2, <i>Rejecting Requests</i>
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Exhibit 3.5.20-5 Added reject code for revision date.

Reason for Rejection	Cover Sheet Reject Code
NOTE: Enter all codes if more than one applies	
Line 1a, 2a, or 3 -Taxpayer name is Altered (without taxpayer initials), Illegible, Missing, Incomplete, or Invalid.	1
Line 1b or 2b -Taxpayer SSN/EIN is Altered (without taxpayer initials), Illegible, Missing, Incomplete, Invalid, or has more than or less than 9-digits.	1
Taxpayer Address is: Altered (without taxpayer initials), Illegible, Missing, Incomplete, Invalid, or Two Addresses present on line 3 and/or line 4.	2
Line 5a - Any of the following information is Missing, Altered, Illegible, or Incomplete or is a label: <ul style="list-style-type: none"> • Name (often business name) or two business names listed without DBA or C/O • Address • Participant ID Number • Batch ID or Individual ID • 2 addresses listed 	3
Participant SOR/Mailbox is: Altered, Illegible, Missing, Incomplete, or Invalid. NOTE: The SOR/mailbox is acceptable if found at the top of the request. NOTE: Do not reject a request for a sticker only containing the SOR mailbox. TDS will reject the input if the SOR mailbox does not match the participant ID number. See IRM 3.5.20.4.2.11.	4

Form 4506-T, Form 4506T-EZ or Form 4506-C was not received .	5
Revision date of Form 4506-T, Form 4506T-EZ or Form 4506-C is not acceptable.	5
Form 4506-T Line 6 Form Type: does not match Taxpayer TIN format.	5
Form 4506-T Line 6 is: <ul style="list-style-type: none"> • Altered (without taxpayer initials), Illegible, Incomplete, or Invalid. • Missing or Blank for BMF only • Multiple requests for BMF only. 	5
Form 4506-T Box 6a, 6b, 6c or 8 is: Blank	5
Form 4506-C Box 6a, 6b, 6c or 7 is: Blank	5
Form 4506T-EZ Line 6 is: Altered (without taxpayer initials), Illegible, Incomplete, or Old/Future years not available.	5
FORM 4506-T Box 7 - Checked	5
Form 4506-T Line 9 or Form 4506-C Line 8 is: Altered (without taxpayer initials), Illegible, Incomplete or Missing, Blank or Old/Future years not available.	5
POA did not authorize - Forms, Products, or years requested.	5
POA Signature is - Missing, Illegible, Incomplete, or Altered (without POA initials).	6
Signature is - Missing, Illegible, Incomplete, Altered (without taxpayer initials), or does not match the name on Line 1a, 2a, or 3.	6
Title (BMF ONLY) for person signing is not present.	6
Attestation Box Attestation Box not checked.	6
Signature Date 120 Days - The difference between the IRS Received Date and the signature date is more than 120 days or future date.	7
Signature Date Missing - The signature date is Altered (without taxpayer initials), Illegible, Missing, Incomplete, or Invalid.	7
Information on form is illegible .	8
Information on form is altered .	9
Due to limitations: we cannot process request, TP will receive notice.	10