IRM PROCEDURAL UPDATE

DATE: 01/15/2020

NUMBER: wi-21-0120-0102

SUBJECT: Masked and Unmasked Transcripts

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.5.9.2

CHANGE(s):

IRM 21.2.3.5.9.2 Added content about the need to submit separate requests for masked and unmasked transcripts.

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: For Taxpayer Protection Program (TPP) cases, if it is an open TPP case and not resolved, refer to IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers. No transcript can be provided to the taxpayer or authorized representative for affected and unaffected years until the case has been resolved. Resolved is confirmation that the TPP issue has been addressed, such as AMS notes indicating the taxpayer has authenticated for a TPP issue and it was resolved. Pending transactions also indicate resolution, in addition to the notes in AMS.

3. 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 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 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, proceed to (8).

**NOTE:** If the taxpayer has an ITIN, proceed to (4).

**NOTE:** Taxpayers may request that the assistor access Get Transcript to review the taxpayer's account. In such instances, 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 navigating and/or obtaining the transcript, and requests a tax account or tax return transcript, determine if the taxpayer can use a self-service application (IVR or Get Transcript by Mail) by confirming the following:
   - Taxpayer agrees to postal mail delivery (5-10 calendar days within the U.S. or mailing time reflective of those living outside the U.S.) to the address of record, and,
   - Taxpayer has not attempted to utilize the Get Transcript by Mail or IVR self-service applications.

**EXCEPTION:** If Get Transcript by Mail is not operational, then the IVR is available to the taxpayer.

**NOTE:** One reason why a taxpayer 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 self-help applications. If taxpayers indicate 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 (6).

**REMINDER:** Do not refer the taxpayer to help desks to assist with Get Transcript 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.

5. If the criteria in (4) are met, then offer both self-service applications. Based on the taxpayer's response, transfer to IVR using extension 3140 (English) or 3240 (Spanish), or direct to Get Transcript by Mail via www.IRS.gov.
NOTE: If the taxpayer tried using Get Transcript Online and was unsuccessful, emphasize that Get Transcript by Mail is a simpler process than the Online version.

EXCEPTION: If Get Transcript by Mail is not operational, then the IVR is available to the taxpayer.

6. If the taxpayer is not using any of the self-service options listed above, then 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.

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

7. If the taxpayer is not using Get Transcript Online, Get Transcript by Mail, IVR, or Form 4506-T, then proceed to (8) to fulfill the transcript request.

REMINDER: Transcript availability is outlined in IRM 21.2.3.3.1, Assistor Provided through Transcript Delivery System, paragraph 3.

8. 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 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, advise the taxpayer that 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 (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.
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.

9. 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.

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 see IRM 21.2.3.5.9.2.1, IMF Masked and Unmasked Transcripts, before proceeding to (12).

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 that field. The field accommodates up to 10 numeric digits. TDS does not accommodate both Mask and Unmask in the same session. If the caller is requesting both masked and unmasked transcripts, a separate session for each is required. Fully process the request for masked transcripts and then start a new session for the unmasked transcripts. Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.

13. If TDS is not available (entire application is down), advise the taxpayer that 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, 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.
<table>
<thead>
<tr>
<th>Transcript Type</th>
<th>If TDS is Unavailable</th>
<th>If IDRS is Unavailable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Account</td>
<td>Provide CC MFTRAX.</td>
<td>Taxpayer must submit Form 4506-T.</td>
</tr>
<tr>
<td></td>
<td><strong>NOTE:</strong> If CC MFTRAX cannot be printed at the assistor’s location, refer to IRM 21.3.5.4.2.3, <em>Required Systems Unavailable.</em></td>
<td></td>
</tr>
<tr>
<td>Tax Return</td>
<td>Use the IAT QCC Tool to access, grab, sanitize, and print CC RTFTP documents.</td>
<td>Taxpayer must submit Form 4506-T.</td>
</tr>
<tr>
<td>Wage and Income</td>
<td>Use IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW documents.</td>
<td>Taxpayer must submit Form 4506-T. <strong>NOTE:</strong> 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.</td>
</tr>
<tr>
<td>Record of Account</td>
<td>Provide CC MFTRAX and CC RTFTP.</td>
<td>Taxpayer must submit Form 4506-T. <strong>NOTE:</strong> If CC MFTRAX cannot be printed at the assistor’s location, refer to IRM 21.3.5.4.2.3, <em>Required Systems Unavailable.</em></td>
</tr>
<tr>
<td>Verification of Non-Filing</td>
<td>Taxpayer must submit Form 4506-T. <strong>CAUTION:</strong> Do not send TDS Letter 3538.</td>
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</tr>
</tbody>
</table>

**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..#-----------------------------