

## IRM PROCEDURAL UPDATE

**DATE: 01/09/2024**

**NUMBER: wi-21-0124-0062**

**SUBJECT: Call Closure Delivery Timeframes**

**AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.7**

**CHANGE(s):**

**IRM 21.2.3.7 Removed the requirement to advise of the alternate delivery timeframe, and editorial changes.**

(1) Advise the taxpayer of the primary delivery timeframe, as applicable.

- If using TDS Postal Mail, 5-10 calendar days. When providing other correspondence as well, such as a CRX letter, advise that the transcript is being mailed separately from the other correspondence. Those living outside of the U.S. should allow for mailing time reflective of their country.
- If mailing the transcript from the office, 5-10 calendar days. Those living outside of the U.S. should allow for mailing time reflective of their country.
- If routing to the authorized representative's e-Services SOR mailbox, it should be received **within 45 minutes, although it can take up to 48 hours.**
- If using EEFax, it will be received momentarily. EEFax, when available, must be used in lieu of manual faxing.

(2) In AMS, select the issue/topic based on the primary purpose of the call. If the primary topic is transcripts, select Transcript Request. When transcripts are provided, the following must be included in AMS history:

1. Document:
  - a. What was provided (tax return transcript, CC TRDBV, TDS Letter 3538, etc.).
  - b. If providing an unmasked wage and income transcript, specify an unmasked wage and income transcript was provided.
  - c. If submitting an electronic Form 4442 to the group mailbox, include the specific reason the taxpayer gives for requiring an unmasked transcript as well as the complete business, agency, etc. information and contact name and telephone number, and the taxpayer's telephone number. Also include the specific transcript(s) requested. For internal IDRS transcripts, # [REDACTED]
  - d. If the transcript was deposited into the authorized representative's e-Services SOR mailbox, include that the e-Services SOR mailbox was the delivery method.

- e. The tax year(s).
- f. Indicate **IDT** if it involves identity theft.

**Example:** Provided Tax Return Transcript 2022 to e-Services SOR mailbox; Provided TDS Letter 3538 for 2022 IDT; Provided CC TRDBV for 2022 IDT.

- 2. Document to verify the following were addressed when faxing a transcript. However, if sending a transcript to an e-fax, refer to (3); and if sending the transcript to a third-party e-fax service provider, refer to (4).
  - a. **RISK** - Taxpayer was advised of the risk inherent in faxing Personally Identifiable Information (PII).
  - b. **SECURE** - Taxpayer verified the fax is in a secure location.
  - c. **FAX ###-###-####** - Record the number of the receiving fax.

**Example:** RISK, SECURE, FAX ###-###-####.

**Note:** When immediate fax delivery is used, do not wait for confirmation from the taxpayer acknowledging receipt of the transcript unless the taxpayer insists.

- 3. Document to verify the following were addressed when sending a transcript to an e-fax:
  - a. **RISK** - Taxpayer was advised of the risk inherent in faxing Personally Identifiable Information (PII).
  - b. **E-FAX ###-###-####** - Record the number of the receiving e-fax.

**Example:** RISK, E-FAX ###-###-####.

**Note:** When immediate fax delivery is used, do not wait for confirmation from the taxpayer acknowledging receipt of the transcript unless the taxpayer insists.

- 4. Document if the taxpayer designated, through written consent, that a third-party e-fax service provider could receive tax information:
  - a. **RISK** - Taxpayer was advised of the risk inherent in faxing Personally Identifiable Information (PII).
  - b. **FAX ###-###-####** - Record the number of the receiving fax.

**Example:** RISK, FAX ###-###-####, EFAX 3rd-PARTY WRITTEN CONSENT.

(3) After the requested transcript has been sent to the taxpayer, complete call closure per IRM 21.1.1.4, Communication Skills.