

IRM PROCEDURAL UPDATE

DATE: 11/09/2020

NUMBER: wi-21-1120-1222

SUBJECT: Requests for Verbal Account Information

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.5.1

CHANGE(s):

IRM 21.2.3.5.1 Added a new paragraph to address requests for verbal account information.

1. Disclosure has a resource page on IRS Source, under "Technical Tools & Administrative Sites." The Disclosure and Privacy Knowledge Base Site offers information on multiple topics, including who can access tax data, through the "Access and Authentication" link. If you still have disclosure questions after reviewing the information on this site, consult with your lead or manager. Disclosure has a Help Desk, and the number can be found under "Disclosure Basics and Contacts," "Contact Disclosure."

NOTE: The Disclosure Help Desk is for the IRS use ONLY, and the number cannot be given to the caller.

2. Taxpayers or authorized representatives may ask for account information to be provided verbally instead of asking to receive the transcript. Refer to IRM 21.1.3.2.3(9), Required Taxpayer Authentication, for requests for verbal account information.
3. Transcripts cannot be released to an unauthorized person. Confirm the taxpayer or his/her authorized representative is legally entitled to receive the information prior to sending the transcript, see IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication. Transcripts can be provided to authorized persons even if the boxes indicating/delegating authority to have copies of tax information, notices, and communications sent to the appointee/representative are not checked on Form 8821, Tax Information Authorization, or Form 2848, Power of Attorney and Declaration of Representative. Form 8821 and Form 2848 provide the necessary taxpayer consent even when the boxes are not checked.
4. The transcripts the IRS provides to Individual taxpayers (IMF) are masked. The IRS policy is to provide only the masked transcript to the taxpayer
[REDACTED]
5. Wage and income transcripts are specific to the individual taxpayer and not to both spouses, see IRM 11.3.2.4.1(2), Individuals, for an example.

- For non-tax matters, written consent is required from the spouse to whom the income pertains. Form 8821, Tax Information Authorization, or a document containing the same information as Form 8821 may be used. See IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821.
 - For tax matters, oral consent is acceptable from the individual to whom the income pertains.
6. Even when the taxpayer responds accurately to authentication probes, the assistor may still doubt the validity of the taxpayer's identity or authorization. In such cases, mail the information only to the taxpayer's address of record. In identity-theft cases, see IRM 21.2.3.5.8, Transcripts and Identity Theft.
 7. Oral Disclosure Consent (ODC) as defined in IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821), allows a taxpayer to give oral consent to have tax information released to a third-party when it relates to the resolution of a tax matter.
 - a. ODC **can only** be accepted from the taxpayer when assisting in resolving a tax matter, such as an open CP2000 or IRS-issued notice.
 - b. ODC **does not apply** to non-tax matters.
 8. Due to the processing delay in releasing taxpayer information when using EEFax, the assistor must follow the disclosure rules in IRM 11.3.1.14, Facsimile (FAX), Electronic Facsimile (E-FAX), and IRS Internal Enterprise Electronic Facsimile (EEFAX) Transmission of Tax Information, and IRM 21.1.3.9, Mailing and Faxing Tax Account Information.

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9. # [redacted] # requires adherence to the following disclosure procedures:
 - a. Advise the taxpayer of the security risk associated with fax transmissions.
 - b. Verify the receiving fax is in a secure location and only the intended recipient will receive the fax. Refer to Fax and E-Fax.
 - c. Conduct additional authentication per IRM 21.1.3.2.3(8), Required Taxpayer Authentication.
 - d. When an e-fax system is used by the recipient, follow the guidance in IRM 21.2.3.5.5, Using Electronic Fax Services. The use of Enterprise e-Fax (EEFax), when available, is required in lieu of manual faxing.
 - e. A fax cover sheet is required. See IRM 21.2.3.5.4, Fax Cover Sheets.
10. Use of postal mail delivery requires adherence to the following disclosure procedures:
 - a. Verify the mailing address.

- b. If mailing the transcript to an address other than the address of record, additional authentication is required per IRM 21.1.3.2.3(8), Required Taxpayer Authentication.
- c. Do not release wage and income transcripts if a third-party provides a prison address. Follow procedures in IRM 5.19.2.6.4.6.7, IMF Response Taxpayer Incarcerated.