IRM PROCEDURAL UPDATE

DATE: 12/12/2023

NUMBER: wi-21-1223-1169

SUBJECT: Business Tax Account; TDS Transcripts

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3

CHANGE(s):

IRM 21.2.3.5.9.1 Added a procedure to refer Sole Proprietors to Business Tax Account and removed the paragraph indicating the application was coming.

(1) When the taxpayer is calling for a transcript, encourage the use of a self-service method:

- For Sole Proprietors who file with an EIN, they can access their transcripts online through Business Tax Account. IRM 21.2.3.3.5, Business Tax Account, has additional information.
- For all taxpayers, submit Form 4506-T found on IRS.gov. The transcript is mailed to the taxpayer and the form contains complete instructions.

(2) If the taxpayer is not using a self-service method, 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, then 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(7)(NOTE), Required Taxpayer Authentication. If the taxpayer requests expedited service, advise the taxpayer 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 restrictions.

(3) Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript; refer to IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for examples.

Note: For Large Corp Program customers, see IRM 21.2.3.5.7(20), Transcript Restrictions and Special Handling.

(4) Identify which type of transcript will meet the taxpayer's needs. Refer to IRM 21.2.3.5.2, Selecting the Type of Transcript.

(5) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:

- Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
- Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.

(6) Due to IRS policy, transcripts provided to BMF taxpayers are masked. If the taxpayer insists on an unmasked transcript, see IRM 21.2.3.5.9.1.1, BMF Unmasked Transcripts and Referrals. Use TDS to order tax account, tax return, and record of account transcripts. TDS does not currently support all forms. Refer to (10) below for transcripts not supported by TDS. While using TDS, refer to IRM 21.2.3.5.3, Selecting a Delivery Method.

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."

(7) If the taxpayer requests an identifying number or a 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 the field. The field accommodates up to 10 numeric digits.

(8) Once all transcripts are in the product queue, and before selecting Continue to process the transaction, verify with the caller that you have the correct transcripts listed and all transcripts requested are included. This must be done regardless of what other checks were done earlier in the call.

1. Ensure the Mask radio button was selected as all transcripts must be masked.
2. Repeat to the caller each transcript in the product queue – transcript type, tax form, tax year, and tax month/quarter.
3. Ask the caller if correct. If you are unable to confirm with the caller, do not process the transaction; no transcript can be provided.

(9) If TDS is not available (entire application is down), advise the taxpayer 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.

Transcript Type	If TDS is Unavailable:	If IAT is Unavailable:
Tax Return	a. Use IAT Fill Forms to prepare a "Dummy Return" for employment tax returns, OR b. Use IAT QCC Tool to access, grab, sanitize, and print CC TRDBV, CC TXMOD, or CC BRTVU for income tax returns.	Taxpayer must submit Form 4506-T.
Tax Account	Use IAT QCC Tool to access, grab, sanitize, and print CC BMFOLT documents.	Taxpayer must submit Form 4506-T.
Record of Account	Use IAT to generate a tax account and tax return transcript as explained in the two rows above for tax account and tax return.	Taxpayer must submit Form 4506-T.

Caution: CC TRDBV may display tax return information rejected during processing. When CC TRDBV shows return information not posted to Master File, do not provide a CC TRDBV print as a substitute tax return transcript; provide CC TXMOD or CC BRTVU, as they accurately show a return has not been processed to the system.

(10) Not all BMF transcript types are available on TDS now; see IRM 21.2.3.3.1, Assistance by an IRS Representative, for supported forms. For transcript types not available on TDS, follow directions in the chart below. Always advise the taxpayer of the processing timeframe for the request.

Transcript Type	BMF assistors should:	If IDRS is Unavailable:
Wage and Income. **Note:** For CAWR inquiries, refer to IRM 4.19.4, CAWR Reconciliation Balancing.	a. Use IAT QCC Tool to access, grab, sanitize, and print CC IRPTRW for payee requests, **OR** b. For hard copy payer documents, if CC IRPTRI does not provide the requested	Follow IRM 21.3.5.4.2.3, Required Systems Unavailable.

	information, then prepare a Form 4442, Inquiry Referral per IRM 21.3.5.2(1), What is a Referral?. Include in the referral to order CC IRPTRR and retrieve the documents from Control-D. Advise the caller it can take between 30 and 45 days for a response.	

Caution: The assistor is responsible for protecting 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. **#** ███████████████████████████████████ **#**

(11) Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.