MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

EFFECTIVE DATE

(01-01-2024)

PURPOSE

(1)   This transmits new IRM 3.5.21, Accounts Services, Return and Income Verification Services (RAIVS) - Processing Requests for Tax Return/Return Information

MATERIAL CHANGES

(1)   Removed content from existing IRM 3.5.20, Accounts Services, Processing Requests for Tax Return/Return Information

EFFECT ON OTHER DOCUMENTS

None

AUDIENCE

Return and Income Verification Services (RAIVS)

James L. Fish
Director, Submission Processing
Wage and Investment Division

Cat. No. 93676M (11-30-2023)
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Internal Revenue Manual
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3.5.21

Return and Income Verification Services (RAIVS) - Processing Requests for Tax Return/Return Information

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3.5.21.1 (01-01-2024) **Program Scope and Objectives**	(1) This section provides procedures for processing requests for photocopies of tax forms and return information in the Return and Income Verification Services (RAIVS) Units.

(2) This IRM contains the following subsections:

- IRM 3.5.20.2 - General Information for All RAIVS Requests
- IRM 3.5.20.3 - RAIVS Processing
- IRM 3.5.20.5 - Photocopy and Miscellaneous Requests
- IRM 3.5.20.6 - Small Business Administration (SBA) Disaster Requests (Kansas City And Austin Only)

(3) **Purpose:** The purpose of this program is to give instruction to RAIVS employees on how to fulfill requests for photocopies and transcripts of return or return information submitted by Taxpayers and External Customers.

(4) **Audience:** Input clerks who use the Transcript Delivery System (TDS) and the Integrated Data Retrieval System (IDRS) to fulfill requested items that are typically received on Form 4506, Form 4506-T, and Form 4506-T-EZ.

(5) **Policy Owner:** Director, Submission Processing

(6) **Program Owner:** Technical Support Section (a unit within the Specialty Programs Branch)

(7) **Primary Stakeholders:** Accounts Management, ID Theft Units, Office of Taxpayer Correspondence, Criminal Investigation, and Disclosure

(8) **Program Goals:** To fulfill requests from Taxpayers and External Customers in an accurate and timely manner

3.5.21.1.1 (01-01-2024) **Background**	(1) Requests for returns and return information are sent to the RAIVS Units by taxpayers or authorized parties. After authentication, authorization, and consent are verified by IRS employees, transcripts or photocopies of tax returns are sent to the taxpayer or party designated by the taxpayer as outlined in IRC 6103.

3.5.21.1.2 (01-01-2024) **Authority**	(1) Authority for these procedures is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury regulations:

- IRC 6061
- IRC 6062
- IRC 6063
- IRC 6064
- IRC 6103
- IRC 6104
- IRC 6109

(2) Servicewide policy statements are contained in IRM 1.2.1.

(3) Servicewide delegations of authority are contained in IRM 1.2.2.

(4) Wage & Investment Division Delegation Orders are contained in IRM 1.2.61.

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3.5.21.1.3 (01-01-2024) **Responsibilities**	(1)	The Operations Manager is responsible for ensuring that inventories are within the guidelines set forth in this IRM.
	(2)	The Department Manager is responsible for ensuring that inventories are within the guidelines set forth in this IRM.
	(3)	The Managers are responsible for ensuring that inventories are within the guidelines and that procedures set forth in this IRM are followed. They are also responsible for reports that are addressed are timely and accurate.
	(4)	The employees are responsible for ensuring that requests are fulfilled timely and accurately.

3.5.21.1.4
(01-01-2024)
Program Management and Review

(1) **Program Reports:** The reports listed below must be accurately completed and timely submitted.

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1. RAIVS Daily Report: Receipts, production, and timeliness data for RAIVS programs. Email to RAIVS/IVES HQ daily.
2. RAIVS Disaster Claim Report: Receipts and production for SBA Disaster programs. Email to RAIVS/IVES HQ on a daily basis.
3. USDA Report: Receipts, production, and timeliness data for the USDA program. Email to RAIVS/IVES HQ daily.
4. Miscellaneous Inventory Report (MIR): Receipts, production, adjustments and timeliness data for the RAIVS programs. Complete RAIVS section of report weekly. Campus Planning & Analysis staff will email the consolidated MIR to HQ Monitoring Section weekly. See IRM 3.30.124.5, Submission Processing Miscellaneous Inventory Report - Background, and subsequent subsections.
5. LEAP Monthly Reports (Austin Only): Email to RAIVS/IVES HQ by the fifth calendar day after the end of each month. See IRM 3.5.21.4.5.16(1), LEAP Program Report.
6. PII Breach Reports: Email to RAIVS/IVES HQ by the 15th calendar day after the end of the quarter. See IRM 3.5.21.2.1 (7), Inadvertent Unauthorized Disclosure Reporting Procedures.
7. LEAP Quarterly Report (Austin Only): Email to CI contact and RAIVS/IVES HQ by the fifth calendar day after the end of each quarter. See IRM 3.5.21.4.5.16(2), LEAP Program Report.

(2) **Program Effectiveness:** Quality Review is completed as outlined in IRM 3.43.405, Measured Employees Performance System (MEPS) for managers, and IRM 3.30.30, Embedded Quality for Submission Processing (EQSP) System.

3.5.21.1.5
(01-01-2024)
Program Controls

(1) The processes and procedures in this IRM are reviewed and updated annually, with input from all processing campuses, to ensure accuracy and clarity of instructions.

3.5.21.1.6 (01-01-2024) **Terms/Definitions/ Acronyms**	(1)	BMF- Business Master File
	(2)	IMF- Individual Master File
	(3)	TDS - Transcript Delivery System
	(4)	SOR - Secure Object Repository
	(5)	RAIVS - Return and Income Verification Services
	(6)	IVES - Income Verification Express Service
	(7)	FOIA - Freedom of Information Act
	(8)	TAS - Taxpayer Advocate Services
	(9)	POA - Power of Attorney
	(10)	IDRS - Integrated Data Retrieval System
	(11)	IAT- Integrated Automation Technologies
	(12)	Address of Record - current address as shown on Master File in IDRS (may show as pending "PN") or new address as listed on a validated Form 8822.
	(13)	Calendar Year - Twelve-month period from January 1 through December 31.
	(14)	Fiscal Year - A tax year that ends on the last day of any month other than December.

Example: An individual with a fiscal year filing requirement reports income, expenses, withholding, etc. incurred from 5/1/2020 to 4/30/2021 on a Tax Year 2021 (TY 2021) return.

(15) Tax Year (TY) - The calendar year or fiscal year for which information is reported to the IRS on a return or document.

Example: An individual with a calendar year filing requirement reports income, expenses, withholding, etc. incurred from 1/1/2020 to 12/31/2021 on a Tax Year 2021 (TY 2021) return.

(16) Processing Year - The calendar year that a return or document is filed and processed.

Example: TY 2023 returns are due and processed in processing year 2024. A late-filed TY 2021 return filed on 4/1/2024 would be processed in processing year 2024.

3.5.21.1.7 (01-01-2024) **Related Resources**	(1)	Websites, job aids and tools used to process RAIVS requests:

- Servicewide Enterprise Research Portal (SERP) at *http://serp.enterprise.irs.gov/homepage.html*
- IAT job aids at *https://organization.ds.irsnet.gov/sites/WiMttIat/IATJobAids/default.aspx*

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- Integrated Data Retrieval System (IDRS) Command Code Job Aid at *http://serp.enterprise.irs.gov/job-aids/command-code/command-code.html*
- RAIVS job aids and training material located at *https://irsgov.sharepoint.com/sites/le3adm_instcrnr/RAIVS/Forms/AllItems.aspx?viewid=a3eeb1c2%2D3d92%2D4c41%2Db2bf%2Df71fa08062e0*
- Disclosure information located at *https://portal.ds.irsnet.gov/sites/vl003/pages/home.aspx?bookshelf=disclosure*
- Additional Transcript Delivery System (TDS) information on SERP at *http://serp.enterprise.irs.gov/databases/irm-sup.dr/tds/tds.html*
- Remittance Transaction Research at *https://rtr.web.irs.gov/rtr/*

(2)   IRM references can be found at Exhibit 3.5.21-4, IRM Cross-References.

3.5.21.2
(01-01-2024)
General Information for All RAIVS Requests

(1)   IRM deviations must be submitted in writing and signed by the Field Director, following instructions from IRM 1.11.2.2, Internal Revenue Manual (IRM) Standards.

- Service Center Directors, Headquarter Branch Chiefs, and Headquarter Analysts do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through appropriate channels for executive approval. It must be ensured other functional areas are not adversely affected by the change and it does not result in disparate treatment of taxpayers.
- Requests for an IRM deviation must be submitted in writing and signed by the Field Director, following instructions from IRM 1.11.2.2 Internal Revenue Manual (IRM) Standards and IRM 1.11.2.2.4, When Procedures Deviate from the IRM. Any disclosure issues will be coordinated by the Program Owner. No deviations can begin until reviewed by the Program Owner and approved at the Executive level.

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(2)   The following instructions attempt to address the situations that are most frequently encountered when reviewing Form 4506, Form 4506-T, or Form 4506-T-EZ for Return and Income Verification Services (RAIVS) programs. These instructions cannot address every possible issue. Use in conjunction with all of the information contained in this IRM and exercise good judgment.

(3)   During the pre-processing review for remittance and non-remittance requests, ensure all required information is present. If information is missing, ensure to address all missing information on the nationally approved RAIVS letters. See IRM 3.5.21.2.6.2 , Reviewing Requests for Completeness Prior to Processing, and IRM 3.5.21.3.3.1, Correspondence.

(4)   If you discover cash, a check, or a money order that is either loose or associated with a fully processable request, give immediately to manager or designee to log on Form 4287, Record of Discovered Remittances.

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(5) All Form 4506 series requests must have an acceptable revision date to process.

    1.   RAIVS requests on Form 4506-T or Form 4506-T-EZ must have a revision date of 6-2023 or later.

    2.   Requests on Form 4506 must have a revision date of 11-2021 or later.

    3.   If a Form 4506-C is received by a RAIVS program, send to an IVES Co-ordinator to determine the status.

    4.   Effective March 1, 2023, SBA Disaster program (Kansas City and Austin only) requests will be submitted on a Form 4506-C with a revision date of 10-2022 or later.

    5.   United Nation program requests will be submitted on a Form 4506-C with a revision date of 10-2022 or later.

(6) Use Form 14219, Return of Documentation to the Taxpayer, to return original identification documents to the taxpayer.

(7) Requests come from taxpayers or their representatives, federal agencies, or other third parties by mail or by fax.

Types of Forms Submitted

Form Submitted	Used to Request Any of the Following
Form 4506, Request for Copy of Tax Return	Copy of tax return (See IRM 3.5.21.4 , Photocopy and Miscellaneous Requests)
Form 4506-A, Request for Public Inspection or copy of Exempt or Political Organization IRS Form	• Copy of exempt or political organization's return, report, notice, or exemption application, or • An inspection of a return, report, notice, or exemption application at an IRS office (See IRM 3.5.21.4.1.3 , Requests for Copies of Exempt Organization Returns).
Form 4506-T, Request for Transcript of Tax Return	• Return transcript, • Account transcript, • Record of account, • Verification of nonfiling (VNF), or • Form W-2, Form 1099 series, Form 1098 series and/or Form 5498 series transcripts. (See , Return Transcript Requests).
Form 4506-T-EZ, Short Form Request for Individual Tax Return Transcript	Tax return transcript for calendar year Form 1040 series only (See IRM 3.5.21.3.4 , Return Transcript Requests).

(8) Requests for photocopies of tax forms and return information, submitted on a Form 4506, Form 4506-T, or Form 4506-T-EZ are not considered taxpayer correspondence unless indicated by the taxpayer/authorized requester and do not fall under Action 61 guidelines in IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.

    1.   A 30-day interim letter is not required.

    2.   Form 4506 instructions include notification that it may take 75 calendar days to receive copies.

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3.   If the request is not filled within the 75 days stated on Form 4506, notify the requester of status using the appropriate letter.

(9)   KCSPC and AUSPC process Form 4506-C for SBA Disaster requests within 24 - 48 hours.

Note: Regular Disaster transcript requests are processed at the receiving site. See IRM 3.5.21.2.4(5) How Requests are Received.

Reminder: SBA requests will be submitted on a Form 4506-C with a revision date of 10-2022 or later.

(10)   Other requests on Form 4506, Form 4506-T and Form 4506-T-EZ are submitted to and worked by the campus indicated in the specific form instructions (based on the State in which the taxpayer resided when the return was filed).

a.   Do not reject a request with instructions that the requester submit the request to another campus.
b.   Do not transfer requests to another campus for processing unless a specific agreement exists between campuses.
c.   If faxes are received in error, contact the person(s) who mis-sent the information to see if they want the information faxed back or destroyed.

If ...	And ...	Then ...
Request received may have been sent to another campus		Work the request at the receiving campus. *Exception:* Form 4506-A, Request for Public Inspection or copy of Exempt or Political Organization IRS Form, is only processed by the Ogden Campus.
The request is for a photocopy	The campus deposited the fee but the return cannot be located	Refund the fee. *Note:* If research indicates payment is deposited at another site, coordinate with that site.
It appears that there may be a hardship situation or the taxpayer asks to be referred to the Taxpayer Advocate Service (TAS),		See IRM 13.1.7.2, TAS Case Criteria, or IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for procedures.

(11)   Do not refer requests for copies of returns, Return Transcripts, or Account Transcripts to the Scheme Development Center when there is an open CI freeze. Freeze codes can be found on IDRS using command code IMFOLI

(IMF) or BMFOLI (BMF) and are listed under the **"FREEZE CODES"** title. CI freeze codes are Z- and -Z. Requests received for any other form/product/ service must be referred.

(12)   Refer taxpayers to TAS whenever you cannot resolve the taxpayer's issues the same day.

- The definition of "same day" is 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue.
- Do not refer "same day" cases to TAS unless the taxpayer asks to be transferred and the case meets Taxpayer Advocate Service (TAS) criteria. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.
- Complete and forward Form 911, Request for Taxpayer Advocate Service Assistance (And Application of Taxpayer Assistance Order) to TAS.

   Reminder: Hardship alone is not a basis for referring cases to TAS if the IRS can resolve the issue in the same day.

(13)   IRS employees have access to the Transcript Delivery System (TDS) to order the following:

- Transcripts
- Verification of non-filing (VNF)
- Wage and income information

   Caution: Photocopies **cannot** be ordered on TDS.

(14)   TDS is the primary system used to request transcripts.

   a.   Use the Postal Mail delivery option for RAIVS requests.

      Exception: Use On-Line delivery when printing and mailing transcripts with a RAIVS letter.

   b.   Internal use transcripts (IDRS prints) are used for certain products when the information is not available in TDS or TDS is down. Use the IAT Quick Command Code (QCC) tool to sanitize and print from IDRS. Sanitize additional information that the QCC tool did not remove, and any transcripts ordered in IDRS (e.g., MFTRA) per IRM 21.2.3.6, Sanitizing IDRS Transcripts. Additional information and instructions are found on the Internal IDRS Transcripts page at *http://serp.enterprise.irs.gov/databases/ irm-sup.dr/tds/internal-idrs-transcripts.html*.

   Exception: Form 709 has been removed from TDS. Form 706 is available on TDS but must only be used to print a transcript if available. Do not use TDS to determine a Form 706 filing or to search for account data. Use IDRS instead.

(15)   The items listed below are **not** currently available on TDS. These items must be printed from other sources, if available, and mailed to the taxpayer along with a cover letter and any associated transcript requested from TDS.

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- Wage and Income information for 2012 or prior
- Record of Account for 2019 or prior
- VNF for 2019 or prior
- A transcript (any type) for a future year

> *Exception:* Account Transcript may be available if account is active on Master File.

- Wage and Income Documents for an Employer Identification Number (EIN) (00-XXXXXXX)
- Form 709 has been removed from TDS. Form 706 is available on TDS but must only be used to print a transcript if available. Do not use TDS to determine a Form 706 filing or to search for account data. Use IDRS instead.
- Return transcripts for 2020 and prior are not available except for those processed during the current or prior three processing years.

> *Example:* Information will be available for a tax year 2020 return that should have been filed in 2021 but was filed late and processed in 2023 instead of 2021.

(16) The TDS Tutorials are available on the system to provide procedures for ordering information through TDS. Systems used to produce transcripts prior to TDS (i.e., IDRS) will still be available for back-up.

> *Reminder:* When inputting on the Additional Fields Screen in TDS, the date the taxpayer signed the request is **mandatory** and must be entered.

> *Caution:* If the date is not input it defaults to the current date, also if for some reason you change information in that screen you will have to reinput the date.

(17) If a letter refers to the Freedom of Information Act (FOIA), send the document to Disclosure at the address listed below.

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(18) These procedures do not provide guidelines for release of IRS internal documents (documents not part of the original filing). Internal document requests **must** be submitted to Disclosure Offices under FOIA.

3.5.21.2.1
(01-01-2024)
Inadvertent
Unauthorized Disclosure
Reporting Procedures

(1) An **inadvertent unauthorized disclosure** is the unintentional disclosure of Sensitive But Unclassified (SBU) data, including Personally Identifiable Information (PII) and tax information, to a party other than the requester (e.g., PII is faxed to a wrong number, account information is transmitted to an incorrect provider, etc.).

(2) **Immediately upon discovery, you must report all inadvertent unauthorized disclosures to the Office of Privacy, Governmental Liaison and Disclosure Incident Management Office, using the PII Breach Reporting form, see (4)**.

(3) Report disclosures by the number of **individual** taxpayers and not by tax years.

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3.5.21.2.2
(01-01-2024)
Authorization of Release
of Tax Return/Return
Information

(1) IRC 6103(c), Disclosure of Returns and Return Information to the Designee of
the Taxpayer, and IRC 6103(e), Disclosure to Persons having Material Interest,
authorize release of information covered in these procedures.

   a. Requests submitted under IRC 6103 must be signed by the taxpayer, a
   person having material interest, or an authorized representative. See IRM
   3.5.21.2.7 , Signature Authority for Return/Return Information Requests.
   Research Disclosure information by going to *https://irsgov.sharepoint.*
   com/sites/ETD-KMT-KB003 and IRM 11.3.2.4, Persons Who May Have
   Access to Returns and Return Information Pursuant to IRC 6103(e). If
   you still have questions or there are questions regarding **material inter-**
   est, send an email to *Disclosure* for assistance.

   Reminder: Documentation of authorization such as Form 2848, Power of Attorney
   and Declaration of Representative, or Form 8821, Tax Information Au-
   thorization, must be submitted if the request is signed by anyone other
   than the taxpayer.

(2) Providing information to the wrong party is considered unauthorized disclosure.

   a. Sending a taxpayer's return or return information to a party not autho-
   rized on the Form 4506 series or a valid authorization document (e.g.,
   Form 2848, Form 8821, etc.) is an unauthorized disclosure.

   b. Sending a taxpayer's return or return information for a tax year not au-
   thorized on the Form 4506 series, even if the recipient is a third-party
   authorized to receive information for another tax year, is considered an
   unauthorized disclosure.

   c. The incorrect RAIVS products sent to an authorized party could be unau-
   thorized disclosure or a processing error, depending on the products. It is
   important to understand the products and the order of expanding informa-

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tion, see IRM 3.5.21.2.3 , Description of RAIVS Products and Services.

Note: If the authorized product requested is Record of Account, providing an Account Transcript or Return Transcript would be providing less information than was authorized, and thus would be a processing error.

Note: If the authorized product requested is Account Transcript, providing a Record of Account would be providing more information than was authorized, and thus would be unauthorized disclosure.

d.   It is important for the employee and manager to make the distinction between a processing error and an unauthorized disclosure of taxpayer information. Below is decision table with various scenarios. This is not an all-inclusive list of scenarios.

If ...	And ...	Then ...
Taxpayer signs a request to provide ABC Company with copies of TY 2020 and TY 2021 returns,	A copy of the TY 2022 return is provided to ABC Company,	Unauthorized disclosure.
John Jupiter requests a copy of his TY 2020 return transcript,	Information is sent to Mary Meteor, who is not an authorized party,	Unauthorized disclosure.
Robert Solstice requests all transcript products for TY 2020 and TY 2021. Both years are Married Filing Jointly accounts, but the request only has Robert Solstice's signature,	Sarah Solstice's wage and income information is provided,	Unauthorized disclosure. *Note:* Wage and income information may only be provided for the taxpayer(s) who signed the request. See IRM 3.5.21.2.7 Signature Authority for Tax Return/ Return Information Requests.
Request is for Return Transcript,	Record of Account, Account Transcript, and/or Wage and Income information is provided,	Unauthorized disclosure.
Request is for Account Transcript,	Record of Account is provided,	Unauthorized disclosure.
Request is for Forms 1099,	Information for Form W-2 is provided,	Unauthorized disclosure.
Request is for all forms,	Return Transcript is provided,	Unauthorized disclosure.
Request is for all forms,	Forms 1099 are provided,	Processing error.
Request is for Record of Account,	Account Transcript is provided,	Processing error.

(3)   There are criminal and civil penalties for unauthorized disclosure of returns or return information. Annual employee briefings by the local Disclosure Managers regarding these penalties are recommended.

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(4) Throughout this IRM, any reference to "taxpayer" includes a third-party with a valid Power of Attorney (POA) or Tax Information Authorization, if the authorization covers the items requested.

(5) Treat the holder of these valid authorizations as if they were the taxpayer. See IRM 11.3.3.4, Distinction Between Disclosure to Designees and the Conference and Practice Requirements, for additional information.

Reminder: IRM 3.5.21.2.1, Inadvertent Unauthorized Disclosure Reporting Procedures, provides instructions for reporting unauthorized disclosures.

3.5.21.2.3
(01-01-2024)
Description of RAIVS Products and Services

(1) The following customer products are currently available:

Note: If a Form 4506-T has multiple boxes checked, provide the requester all products that are available when working RAIVS requests. If multiple boxes are checked or indicated, work each requested type as if it were a separate request following procedures for each requested type.

Products Available

Product	Description
Photocopy of Tax Form	Copy of original return and all disclosable attachments/schedules, including Form W-2, Wage and Income Statement.
Tax Return Transcript	A sanitized record of line items transcribed from the original return during processing. • Does not reflect any changes made after original processing. • Available for the current and three prior **processing** years.
Account Transcript	A sanitized record of Transaction Codes (TC) posted to Master File for a specific tax year. • Includes changes posted after original processing. • In response to requests for account transcripts, RAIVS provides TDS transcripts or MFTRA-X, sanitized transcripts. • Upon specific request, internal use transcripts such as MFTRA-C, **Complete Transcripts,** MFTRA-S, **Specific Transcripts,** are also provided. Internal use transcripts must be manually sanitized. See IRM 3.5.21.3.6 Account Transcript Requests, for sanitizing procedures. • Available in TDS for tax years active on Master File.
Record of Account	A transcript combining the tax return and account transcripts. • Available for current year and three prior **tax** years.
Verification of Non-Filing	A notification disclosing that a return was not filed. • Available in TDS for the current and three prior **tax** years. • Older tax years are provided on a Form 13873 series.
Wage and Income	A sanitized record of wage and income information returns filed on the account (Forms W-2, Forms 1099 series, etc.) • Available for the current and prior nine tax years.

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Product	Description
Closed Audit Reports and Copies of CP 2000, CP 2501 and/or Letter 2893C	Copies of letters and assessment information previously provided to the taxpayer. • Requests are referred to RAIVS from Customer Service Representative (CSR)s and Taxpayer Assistance Centers (TACs). • The closed audit report responds to a taxpayer's claim of non-receipt of a Notice of Proposed Changes to Income, Payments, Credits, Deductions, or Examination Reports.
Copies of Miscellaneous Non-Tax Return Forms	Form 8821, Tax Information Authorization, received without a Form 4506 or Form 4506–T will be routed to the appropriate Accounts Management for processing based on the state of residence. • Memphis • Ogden, and • Philadelphia Refer to the General Instructions of the Form 8821 for states served by each location and their respective fax number to refer the Form 8821. ***Exception:*** Form 8821 can be used by the Small Business Administration (SBA) through Kansas City or Austin RAIVS for disaster requests. SBA is able to send Form 4506-C for disasters with electronic signatures. Requests for miscellaneous non-tax returns will be processed in either BMF RAIVS locations under existing procedures: • Form 1128, Application to Adopt, Change, or Retain a Tax Year, and • Form 2553, Election by a Small Business Corporation

(2) Both IMF and BMF transcript information is masked. Masked is the default method of delivery. There is a radio button on TDS for masked and unmasked for the use of other Business Units, but the RAIVS Units will **NEVER** select unmasked.

Exception: SBA disaster requests are worked in Kansas City and Austin. See IRM 3.5.21.5 , Small Business Administration (SBA) Disaster Requests (Kansas City And Austin City Only).

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

3.5.21.2.4
(01-01-2024)
How Requests are Received

(1) Requests are generally received from taxpayers or their representatives on:

- Form 4506, Request for Copy of Tax Return
- Form 4506-T, Request for Transcript of Tax Return
- Form 4506-T-EZ, Short Form Request for Individual Tax Return Transcript

(2) IRS employees send **Form 4442**, Inquiry Referral, to RAIVS for **copies of closed audit reports and CP 2000, CP 2501, or Letter 2893C.** See IRM 3.5.21.4.3 , Requests for Closed Underreporter or Audit Reconsideration Cases, for processing procedures.

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(3)   Requesters are directed to mail or fax their requests to the geographic location listed on Form 4506, Form 4506-T, or Form 4506-T-EZ.

    a.   Work the requests at the receiving campus unless otherwise instructed in this IRM.

    b.   Do not reject a request with instructions that the requestor submit to another campus.

    c.   Do not transfer requests to another campus unless a specific agreement exists between campuses.

(4)   KCSPC and AUSPC process all SBA Disaster Transcript Requests.

Note: If a regular Disaster Transcript Request is received in another site, the receiving site will process per IRM IRM 3.5.21.5(2) & (3).

    a.   The requester writes the word "Disaster" or the name of the disaster to indicate a need for expedited processing. The notation is generally on the top but will be accepted anywhere on the form.

Example: "California wildfires" is notated in the left margin of the Form 4506-T. Process as a disaster request.

    b.   RAIVS provides tax return transcripts for individual, corporation, and partnership returns generally within 24 - 48 hours of receipt.

    c.   The maximum time frame for providing this service is **two (2) days**.

(5)   Requests for photocopies from disaster victims are sent to the office indicated on Form 4506.

    a.   The requests may be faxed or mailed.

    b.   The requester writes the word "Disaster" on the top of the request and receives expedited processing with no charge assessed for the copies.

      Note: If a payment was received and deposited, **issue a refund**.

    c.   Use Form 2275, Records Request, Charge, and Recharge, to order these returns using the following Location Codes below.

File Location Codes

If the DLN begins with…	Then the return is filed in…	Fax Number	
18, 50, 53, 71, 73, 74, 20, 21	Austin		#
01, 02, 03, 04, 05, 06, 08, 15, 24, 33, 68, 77, 89, 94, 95	Kansas City (previously processed in Fresno)		#
07, 09, 36, 37, 39, 40, 41, 42, 43, 44, 47, 48, 58, 59	Kansas City		#
11, 13, 17, 19, 23, 25, 28, 29, 31, 34, 49, 51, 52, 54, 55, 56, 61, 62, 63, 81, 82, 83, 84, 85, 86, 87, 91, 96, 99	Ogden		#

Exception: Request Forms 709 from the C-Site in Independence, MO. Fax number

                                                                                                                         #

    d.   Notate "*Disaster*" in the comments.

    e.   The maximum time frame for providing this service is **30 calendar days**.

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(6)   Photocopies of signatures **are acceptable** for all requests for copies of tax forms or return information.

(7)   Electronic signatures and stamped signatures are not acceptable on RAIVS requests.

3.5.21.2.5
(01-01-2024)
Sorting and Controlling Form 4506, Form 4506-T, and Form 4506-T-EZ Requests

(1)   Sort all requests as follows:

- Requests for transcripts
- Requests for copy of tax return
- Mixed product requests (copy and transcript)
- Miscellaneous: includes Fed-State requests, Form 4442, and Form 4442 for Photocopy Requests with ID Theft
- Exempt Organization (EO) requests (Form 4506-A)
- USDA (CCC-941)
- SBA requests
- UN requests
- LEAP requests (Form 8821-A)
- Form 4506-F, Request for Copy of Fraudulent Return, Form 4506, Form 4506-T, Form 4506-T-EZ, or any correspondence received with an indication of "**Request for copies of Fraudulent Returns**" will not be processed by RAIVS. Route the form to Accounts Management (ICT unit) following instructions in IRM 25.23.3.2.7.1(1)Intake – Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s).

Caution: If the request, be it by form or correspondence, does not have "**Request for copies of Fraudulent Returns**" indicated, you will continue processing as normal.

(2)   Control all cases as follows:

Exception: Transcripts sent by TDS and requests that can be rejected or completed same day.

Note: Do not use the CASE CNT on the IAT Tool to control cases.

1.   For controlling and researching purposes the Employee IDRS number or SEID is required to be on the request for RAIVS and on the History Sheet (follow local procedures) for Photocopy requests.
2.   Check Command Code (CC) INOLES to verify taxpayer's name and SSN. Do not control the case to an incorrect SSN.
3.   Check CC SUMRY to see if case is controlled to another clerk.

IF	THEN
All years are assigned to another clerk, and it is a duplicate request,	Hand the request off to the person it is assigned to.
The request is not a duplicate,	Control and distribute as a brand new request and assign out to a RAIVS clerk working Photocopies.

4.   Use IDRS to control cases.
5.   Put cases in background (B) status.

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6. Use the case category codes provided in the table below. A complete list of the case category codes is located in Document 6209, *IRS Processing Codes and Information*.

7. Close cases using (C) status when work is completed.

Note: Aging is based on the average time it takes to fill the request rather than the time RAIVS must fill the request.

Case Category Codes

Category Code	Description	After IRS receipt cases will Age at
ACKN	Account transcripts not processed in TDS (MFTRA)	30 calendar days.
COPY	CP 2000, CP 2501, Letter 2893C, and closed audit reports	60 calendar days
COPY	Copies of return	75 calendar days
IRTL	Wage and income transcripts not processed in TDS (IRPTRR and IRPTRE)	30 calendar days
PRNQ	Fed-State	45 calendar days
TPRQ	Form 4442	60 calendar days

3.5.21.2.5.1
(01-01-2024)
Reporting Time for RAIVS Requests

(1) Count each **product** for every tax period requested, not each request.

Example: Form 4506-T requests a Return Transcript and a Wage and Income (Form W-2, etc.) transcript for tax years 2020, 2021 and 2022 for a single taxpayer. Six products have been requested (two transcripts each for three tax years).

(2) Report time on the Work Plan and Control (WP&C) using the following programs:

Type of Request or Activity and Program Codes

Type of Request or Activity	Program Code
SBA Disaster Program Transcripts (Kansas City and Austin only) - Reports, Receiving, Sorting, Consent Verification, Batching, and Miscellaneous Activity	720-82360
SBA Disaster Program Transcripts (Kansas City and Austin only) - Time used for disaster transcripts for SBA disaster (Form 4506-C)	790-82360
Disaster Photocopy - Time used for Disaster Tax return photocopy requests (Form 4506)	790-82361
Disaster Transcripts - Time used for Disaster transcripts (Form 4506-T and Form 4506-T-EZ)	790-82362
Exempt Organization (EO) - Ogden only	790-34200

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Type of Request or Activity	Program Code
Fed-State	790-51620
USDA Counting	210-80600
USDA Processing	790-80600
USDA Paperless Counting	210-80601
USDA Paperless Processing	790-80601
Form 4442, Form 4442 ICP or e-4442 processing	790-34009
Original returns copied by RAIVS/Reimbursable Photocopy Fees for RAIVS and Exempt Organization (EO)	520-34000
Photocopy (Form 4506)	790-34000
Pre-processing	210-34000
Form 4442 for Photocopy with ID Theft	790-34007
Taxpayer Advocate	790-36720
RAIVS transcripts for both IMF and BMF for all products including: • Return transcripts • Verification of non-filing • Form W-2 and Form 1099 information requests • Account transcripts • Record of accounts	790-85120
RAIVS transcript clerical	790-85121
United Nations Processing	790-85123
Form 8821-A IRS Disclosure Authorization for Victims of Identity Theft to request copies of returns (Input) - Austin only	790–34004
Form 8821-A IRS Disclosure Authorization for Victims of Identity Theft (Clerical) - Austin only	790–34005

3.5.21.2.5.2
(01-01-2024)
**Records Retention for
RAIVS Requests**

(1)   Retain all RAIVS forms and correspondence received for copies of tax forms or return information in accordance with Document 12990, *Records Control Schedules* (RCS).

Request Type	Authorized Disposition
Request received with remittance,	See RCS 29, Item 93 (4) (a) 3. for retention/disposition require-ments: • Retire to Federal Records Center (FRC) 1 year after the processing year. • Destroy 6 years, 3 months after the processing year.
Requests received without remit-tance,	See RCS 29, Item 93 (4) (a) 1. for retention/disposition require-ments: Destroy 45 calendar days after request is closed.

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Request Type	Authorized Disposition
Form 4506-A, Request for Public Inspection or Copy of Exempt or Political Organization IRS Form,	See RCS 29, Item 93 (5) for retention/disposition requirements: • Retire to FRC 1 year after the processing year. • Destroy 6 years, 3 months after the processing year.
Form 8821-A, IRS Disclosure Authorization for Victims of Identity Theft,	See RCS 30, Item 9 for retention/disposition requirements: Destroy 3 years after processing. ***Note:*** Do not retire to FRC.
USDA (CCC-941),	See RCS 29, Item 442 for retention/disposition requirements. • Boxes of records are stored in Files until they are sent to FRC. ***Note:*** Provide file retirement listing. Label the box with the volume and processing dates • Retire to FRC 1 year after the processing year. • Destroy 6 years after the processing year. ***Note:*** Processing dates are stored in the Third-Party Contact (TPC) database based on the CC TPCINA input date.

a.   Retaining paper documents, microfilm, or magnetic tape is acceptable, if verified.

b.   Keep records in "closed date, Taxpayer Identification Number (TIN)" order.

c.   Multiple processing dates can be combined into batches, in TIN order, if they are labeled and easily researchable.

d.   Maintain a list of retired files, including volumes and processing dates, for every box of records.

e.   Label boxes of records with the volumes and processing dates.

> ***Note:*** Date range may be used for processing dates (e.g., 1/1/2022 - 3/31/2022 closures)

3.5.21.2.6
(01-01-2024)
Pre-processing Review of Requests for Tax Return/Return Information

(1)   A pre-processing review must be performed on all requests received with a remittance immediately upon receipt so that fees are not deposited when we cannot process the request.

(2)   Use Organization Function Program (OFP) 210-34000 for all pre-processing reviews completed in Deposit.

(3)   The review of requests with a remittance must be completed by Receipt and Control (R&C) employees or RAIVS employees working in the R&C Deposit work area since checks must remain in a secured area until deposited, or if necessary, returned to the requester.

Note: During the pre-processing review for remittance and non-remittance requests, ensure all required information is present (this could be a *photocopy or original* of a POA, letter of testamentary, court document, etc.). If information is missing, then identify and address **all** missing items on the nationally approved RAIVS letters. IRM 3.5.21.3.3.1, Correspondence.

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(4) Review of requests without remittance can be done in the RAIVS work area.

(5) A review must be done for criteria that the request is processable. The criteria include:

- Proper payment (See IRM 3.5.21.2.6.1, Review Requests for Proper Photocopy Fee)
- Complete request (See IRM 3.5.21.2.6.2, Reviewing Requests for Completeness Prior to Processing)
- Identification and authentication (See IRM 3.5.21.2.8, Identification and Authentication for Requests During Pre-processing)
- Proper authorization for disclosure (See IRM 3.5.21.2.7, Signature Authority for Return/Return Information Requests)

(6) Send all rejected requests back to the taxpayer or authorized third-party **within three (3) business days of review**. (See IRM 3.5.21.3.2), Rejecting Requests.

Reminder: Use only nationally approved RAIVS letters when rejecting requests. IRM 3.5.21.3.3.1, Correspondence.

(7) Record volumes of rejects.

(8) Date stamp all Form 4506, Form 4506-T, and Form 4506-T-EZ documents.

Exception: Do not date stamp RAIVS requests received via fax machine.

(9) Sort requests as follows:

- Requests for copies of returns with remittance
- Requests for copies of returns without remittance
- Other requests with remittance
- Other requests without remittance

Caution: If R&C is performing this sort, then R&C must send these requests immediately to the RAIVS unit since some requests require complete processing within 7 to 10 business days from IRS receipt.

(10) All RAIVS requests received on a Form 4506 series must have an acceptable revision date to be processed.

a. RAIVS requests on Form 4506-T or Form 4506-T-EZ must have a revision date of 6-2023 or later.
b. Requests received on Form 4506 must have a revision date of 11-2021 or later.
c. SBA Disaster program (Kansas City and Austin only) requests will utilize Form 4506-C with a revision date of 10-2022 or later.

3.5.21.2.6.1
(01-01-2024)
Review Requests for Proper Photocopy Fee

(1) Starting October 1, 2020, taxpayers must pay a fee of $43.00 to the IRS to process a request for a **copy** of their previously filed tax return.

Exception: A fee is **not required** for a copy of a completed miscellaneous form filed with the IRS that is not a tax return.

(2) Photocopy requests will be expedited, and a copy provided free of charge in the following cases:

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Note: If a payment was received and deposited, **issue a refund**.

- Disaster program
- Killed in terrorist action (KITA)
- Killed in action (KIA)
- Astronauts killed in the line of duty after December 31, 2002
- Combat zone
- Taxpayer Advocate program
- Congressional or White House cases
- Requests received as a result of applications for Qualified Mortgage Subsidy Bonds
- All federal agencies
- Any case where IRS initiated contact

(3) Follow all security guidelines when handling remittances. Use procedures in IRM 3.8.44, Campus Deposit Activity and IRM 3.8.45, Manual Deposit Process.

(4) Process requests as follows:

1. **Do not** reject a full paid copy request if it is for a tax form and year that may have been destroyed according to our records retention or collection statute guidelines. Research to determine availability.
2. Keep "multiple requests" from one source (e.g., from law or accounting firms) together for processing, especially if one check is received for the batch.

If ...	And...	Then ...
Remittance is for taxes owed,		1. Do not process as payment for copies of forms. 2. Follow procedures in IRM 3.8.44, Campus Deposit Activity and IRM 3.8.45, Manual Deposit Process.
Payment includes remittance for tax and payment for photocopy fees,	Payment is not "split,"	1. Process request for copies of tax form(s) as "received with no payment." 2. Notate the copy of the request form with, "Tax Payment to MF."

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If ...	And...	Then ...	
Request is for photocopies of returns only,	No payment is received,	1. Review request to determine if payment is required. (See IRM 3.5.21.2.6.1 , Review Requests for Proper Photocopy Fee.) ***Note:*** If no green rocker from R & C, give to Management or designee for research on RTR for payment for that request. Also research Photo Refund System (PHOREF) for previous refund issued. 2. Complete the review within three (3) business days. 3. Reject if the request is incomplete or payment is required. (See IRM 3.5.21.3.2 , Rejecting Requests) 4. If rejecting, send requester a letter indicating payment required and/or any required items that were incomplete.	
Request is for multiple products (e.g., transcripts and photocopies, or for multiple copies of forms),	Correct payment is received,	1. Complete the remaining review. 2. If not rejected for another reason, deposit payment and continue processing request.	
Request is for copies of returns only,		1. Complete the remaining review. 2. Reject the request. (See IRM 3.5.21.3.2, Rejecting Requests)	# # #
Request is for copies of returns only, ***Note:*** If the difference between the total payment received and the amount due accept the request.	Payment does not cover all tax years requested ***Example:*** Four (4) tax years were requested for a total fee of $172 but only $129 received.	Reject for full payment within five (5) to seven (7) business days.	# #
Request is for copies of returns,	The check received has been stamped "non-negotiable."	1. Complete remaining review. 2. Reject the request within three (3) business days. 3. Advise requester that a check stamped "non-negotiable" cannot be cashed.	

If ...	And...	Then ...
Remittance is received with request,	Items requested are "no-charge" items,	1. **Do not** deposit payment. 2. Stamp check "non-negotiable" 3. Return payment to requester (or to third-party if indicated on Form 4506) 4. Advise taxpayer their request is being processed but no charge applies. 5. Continue processing the request.
Request is received where payment is required,	The requester has overpaid,	1. Complete the review of the request. 2. If no other reason to reject, deposit the payment. 3. Notate amount of remittance deposited on the face of the request. 4. Continue processing. 5. Request a refund after processing is completed.

(5)   Take the following actions when handling checks and money orders:

1.   Make every effort to mail any rejected request with payment directly from the secured area where the review is done.

If ...	Then ...
Receipt and Control rejects a request directly to the requester,	Do not stamp the check "Non-negotiable".
Request must be sent to another area prior to rejection,	1. Stamp any check received "Non-negotiable" *Caution:* Do not stamp "Non-negotiable" on money orders. 2. Return check to requester. 3. Maintain stamped checks in locked cabinet. Follow the same procedures as if the payment were a live check in IRM 3.8.44, **Campus Deposit Activity**.

3.5.21.2.6.2
(01-01-2024)
Reviewing Requests for Completeness Prior to Processing

(1)   This process is part of the initial screening of the Form 4506, Form 4506-T, or Form 4506-T-EZ.

(2)   All requests are reviewed to make sure all information is provided before sending the request forward for input on TDS or on IDRS Command Code ESTAB. It is also allowable to use the IAT Tool ESTAB.

a.   If an Identity Theft Indicator is on the request, **generally**, you would stop reviewing and reject the request. See IRM 3.5.21.2.8.1, Identity Theft

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      Indicator and/or IRM 3.5.21.2.8.2, Identity Theft Procedures for Photocopy Requests.

    b.   If the Form Type on Line 6 of the request is for Form 706 or Form 709, bypass the ID Theft Indicators and process the request if valid authorization is attached. If a decedent request with a valid POA authorization is received, send the requested information to the POA addressed to "The Estate of (input taxpayer name)" and remove the word "DECD".

> **Note:** Request Form 709 with a Form 2275.

    c.   All RAIVS, and Small Business Administration (SBA) Disaster requests must have the attestation box marked on the most current acceptable revision (See IRM 3.5.21.2 , General Information for All RAIVS Requests, for acceptable revisions). If this box is not clearly marked, then reject the request for signature.

    d.   During the pre-processing review for remittance and non-remittance requests, ensure all required information is present (this could be a *photocopy or original* of a POA, testamentary, court document, etc.). If information is missing, ensure to address **all** missing information on the nationally approved RAIVS letters. IRM 3.5.21.3.3.1, Correspondence.

(3)   All requests must be complete before they can be processed, regardless of how the request was received.

Note: A reviewed form must still go through the *Identification and Authentication* process outlined in , Identification and Authentication for Requests During Pre-processing.

(4)   The Internal Revenue Service has authority to disclose taxpayer return information to a party designated by the taxpayer in the manner prescribed in the regulations for IRC 6103(c).

    a.   The regulation requires that the IRS receive the consent within 120 days of the date that the taxpayer signed the consent.

    b.   A consent on Form 4506, Form 4506-T, or Form 4506-T-EZ that is pre-dated or has future dates is not valid.

    c.   A consent on Form 4506, Form 4506-T, or Form 4506-T-EZ that is more than 120 days old is not valid.

(5)   The taxpayer's signature or authorized person's signature must be on the request document to provide authorization for disclosure.

(6)   **Do not** send information to a third-party whose name and address is not listed on the properly signed authorization.

Reminder: 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.

Caution: An intentional disclosure of taxpayer information by a federal employee based on an invalid consent is an unauthorized disclosure and could result in a felony criminal offense.

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Types of Request and Required Information Needed to Complete the Request

Type of Request	Required Information
Request is submitted by the taxpayer to be delivered to him/her (submitted under IRC 6103(e), *Material Interest*. ***Caution:*** "Current address" may not necessarily be the taxpayer's address of record. Consider Pending "(PN)" address or the primary account's address for joint filers, to be the taxpayer address of record.	The request must contain the following items: 1. Sufficient information to identify the taxpayer. All of the three items must be present: a. Taxpayer name b. Taxpayer Identification Number (TIN) c. Taxpayer address (either current or prior address) 2. Indication of product requested (e.g., return transcript, photocopy of a return, Form W-2 information, etc.) 3. Applicable tax form number or tax type 4. Tax year(s) or period(s) requested 5. Signature of taxpayer or authorized person. 6. Attestation box is marked. 7. The **signature date must be present and be within 120 days of the IRS received date.** ***Note:*** Forms that are pre-dated or have future dates are not valid. 8. Correct payment, if applicable. ***Reminder:*** If you discover cash, a check, or a money order that is either loose or associated with a fully processable request, follow the procedures in IRM 3.8.46, Discovered Remittances, for "same-day" delivery of the payment to Receipt and Control. 9. Ensure the request is unaltered. Alteration includes deleted items, crossed out items, white-out, write overs, or any indication of cutting and pasting on an original, copied, or faxed request. ***Note:*** A mixture of typed, handwritten, or different font entries is not considered an alteration to the form. ***Note:*** Smudges and dots anywhere on the request, and line breaks are not considered alterations. Please use judgement for alterations.

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Type of Request	Required Information

Photocopy request is submitted by the taxpayer to be delivered to a third-party,
 	
Caution: Current address may not necessarily be the taxpayer's address of record. Consider Pending "PN" address or the primary account's address for joint filers, to be taxpayer's address of record.
	The request must contain the following items:
	1. Sufficient information to identify the taxpayer. All of the following three items must be present:
	   a. Taxpayer name
	   b. Taxpayer Identification Number (TIN)
	   c. Taxpayer address (either current or prior address)
	2. **On Third-Party Recipient only** - separate requests must be submitted for each third-party. Line 5 must contain the third-party's name and complete address.
	Reminder: For RAIVS Requests - the third-party cannot use a sticker. The information must be stamped, handwritten, or typed on the request or the request will be rejected.
	3. Applicable tax form number or tax type.
	4. Tax year(s) or period(s) requested.
	5. Signature of taxpayer or authorized person.
	6. Attestation box is checked.
	7. The **signature date must be present and be within 120 days of the IRS received date** (except those that specifically state the request is made due to an "open" IRS case such as Underreporter or Examination case).
	Note: Forms that are pre-dated or have future dates are not valid.
	8. Correct payment, if applicable.
	9. Ensure the request is unaltered. Alteration includes deleted items, crossed out items, white-out, write overs, or any indication of cutting and pasting on an original, copied, or faxed request.
	Note: A mixture of typed, handwritten, or different font entries is not an alteration.
	Note: Smudges and dots anywhere on the request, and line breaks are not considered alterations. Please use judgement for alterations.

Transcript request is submitted by the taxpayer to be delivered to a third-party,	Reject the request. *Reminder:* Effective July 1, 2019, RAIVS transcript requests received on Form 4506-T or Form 4506-T-EZ may only be mailed to the taxpayer's address of record. Requests to send transcripts to a third-party will be rejected.
Customer has clarified an entry due to poor copy/print quality of their request,	1. Consider the request unaltered. 2. Continue processing the request.
You are unable to determine if the request was altered,	Reject the request. (See IRM 3.5.21.3.2, Rejecting Requests)
If the Customer File Number (CFN) contains more than 10 numeric digits, Alpha Characters, an SSN, or is illegible	Do not reject the transcript request. Input "9999999999" as the CFN in TDS. The CFN is an optional field. *Note:* Do not reject the request if the CFN, appears altered.

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(7) If Return Transcripts from Line 6a, Account Transcripts from Line 6b, and/or Record of Account from Line 6c are requested on the Form 4506 series, then taxpayers must indicate the tax type for the information or copies they are requesting. Types of tax are categorized into a two-digit Master File Tax Code (MFT). Taxpayers indicate this as a tax form or form series on line 6 of the Form 4506 series. Reject the request if the entry on line 6 of the Form 4506 series is blank or does not match the MFT for the types of returns the taxpayer files, letting the requestor know the entry on line 6 is incorrect or invalid. Below is a list of the commonly used MFTs with associated tax forms:

- MFT 02: Form 1120 series
- MFT 06: Form 1065
- MFT 30: Form 1040 series

Note: For Verification of Non-Filing and Wage & Income requests, no tax type is required. See IRM 3.5.21.3.5 , Verification of Non-Filing (VNF) Requests or IRM 3.5.21.3.8 Request for Wage and Income Transcripts (Form W-2, etc.), for specific instructions.

Example: If the taxpayer enters Form 1065 on line 6 and the taxpayer filed Form 1120 series under MFT 02, reject the request for incorrect/invalid entry on line 6. If the taxpayer enters Form 1120 on line 6 and the taxpayer filed Form 1120-S, process the request since the type of tax (MFT) is correct.

Caution: Do not confuse the type of tax (MFT) with the taxpayer's filing requirement. The requestor must still have authorization and sign the request with the correct title for the taxpayer's filing requirement. See IRM 3.5.21.2.7 (6), Signature Authority for Tax Return/Retun Information Requests .

(8) Multipurpose forms, such as loan applications, are not acceptable as valid authority for return/return information disclosure. As a general rule, only IRS forms designed for disclosure of taxpayer data must be honored (e.g., Form 4506 series).

Note: United Nations requests are now received on Form 4506-C.

(9) Written authorization is required for disclosure to third parties. For a deceased taxpayer, the **individual that signs** the Form 4506 series must be authorized to act for the decedent under IRC 6103 (e) and provide documentation to substantiate the authorization. Once the signature has been validated as an authorized individual, then any person or company can be named on Line 5 as a third-party to receive a copy of the requested information.

Note: An Administrator, Executor or Trustee whose name is shown on the second name line on the IDRS Entity screen for a decedent's account can sign the request and be given information. This is sometimes shown with "%" before the name, meaning "c/o". This person has already provided the IRS with documentation that they are the administrator, executor, or trustee of the decedent's estate. See IRM 11.3.2.4.11, Deceased Individuals.

These are the most common scenarios for a signature:

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3.5.21.2.6.2

a. **A Personal Representative/Executor/Executrix/Administrator appointed by the Court**. These titles all represent a person appointed by the court to act on behalf of the decedent. The court will issue a document titled Letters Testamentary, Letters of General Administration, or something similar, to the person appointed. The document is in a court filing format, typically one page, and clearly bears the name of the decedent and the appointed individual. If the Personal Representative/Executor/Executrix has been verified by comparing the Form 4506 series with the court document, check Line 5 of Form 4506 to determine whether the Personal Representative/Executor/Executrix is requesting the results of the request be sent to a third-party. If so, no verification of the third-party is required.

b. **A Tax Professional with valid Power of Attorney**. When the request form is signed by an individual using the title Attorney, Accountant, or other tax professional **and** no documentation is attached, the verification is done using information stored on the Centralized Authorization File (CAF). Use CFINK to verify a valid Power of Attorney has posted to the CAF and clearly names the tax professional that signed the request. The CAF will also indicate whether the tax professional is authorized to request and receive transcripts. If both checks are positive, issue the information to the tax professional.

c. **Trustee of a Trust**. In some cases, an individual will die with all their assets in a trust. In this scenario, no probate is necessary, and the court will not appoint a Personal Representative/Executor/Executrix. The Trustee is in charge of the decedent's estate. The individual signing the request must be named on the Certificate of Trust or in the copy of the trust as designated to administer the trust upon the death of the Grantor or Trustor. Once the Trustee has been verified, check Line 5 of Form 4506 to determine whether the Trustee is requesting the results of the request be sent to a third-party. If so, no verification of the third-party is required. The Trustee can be verified with a Certificate of Trust or by providing a copy of the trust or portions of the trust that clearly state or include all of the following:

Trust Document Requirements
• Name of the Trust • Provisions to follow upon death of the Grantor • Trustee provisions naming a co-Trustee or a Successor Trustee upon death of the Grantor • The signature pages

d. **A Surviving Spouse**. In some cases, an individual will die with all their assets jointly owned with a spouse or other individual. In this scenario, no probate is necessary, and the court usually will not appoint a Personal Representative/Executor/Executrix. The surviving spouse is usually in charge of the decedent's estate. One of several documents must be submitted to authorize the surviving spouse if the spouse is requesting documents/information on the decedent's individual account (Married Filing Separate, Single, Wage and Income transcripts, etc.). Any one of these documents may indicate the decedent was married and to whom:

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Surviving Spouse Documentation
•   Death certificate •   Last Will and Testament •   Trust Instrument •   Marriage Certificate •   Court Document

If the surviving spouse's name is shown on the second name line in IDRS, they can be provided information/copies of the decedent's individual account based on previously submitted documentation. This is often shown with a "%" before the name. Checking Command Code INOLES without the ″V″ definer may provide additional information.

Note: A surviving spouse is authorized to receive copies or transcripts for their joint account(s) without providing additional authorization documentation. These requests are processed in the same manner as requests for joint account information or copies where both parties are living and only one spouse signed.

e. **Trust Officer for a Bank & Trust Company**. In some cases, a Bank & Trust Company will be designated as the estate representative instead of an individual. If a probate is necessary, the Bank & Trust Company will be appointed by the court to act as the Corporate Representative of the Estate. Letters Testamentary or Letters of Administration will be issued authorizing the Bank & Trust Company to act. The Bank & Trust Company employs several Trust Officers that may act for the company. The Trust Officer's name may not match our records or be listed on the Letters issued by the Court. The most important document to verify is the court appointment. Use the Bank letterhead or other documents submitted to verify the Trust Officer's authority. It may be necessary to call the company for verification.

f. **Heir at Law, Next of Kin, Beneficiary**. A family member or beneficiary of an estate may have reason to secure estate tax information or copies of estate tax returns. To make a request, the person must be able to establish a material interest in the estate pursuant to IRC 6103 (e). Refer to IRM 11.3.2, Disclosure to Persons with a Material Interest, for a full description of material interest. See IRM 11.3.2.4.7, Estates, and IRM 11.3.2.4.11, Deceased Individuals, for authorization documentation required by an heir at law, next of kin or beneficiary.

If the above information is not attached, use the nationally approved RAIVS letters and send to the address on line 3 of the Form 4506 series. Also notify the third-party on line 5 of a Form 4506 request for photocopies. See IRM 3.5.21.3.3.1 , Correspondence, for more information.

Note: The death of a taxpayer renders all previous certificates of guardianship and powers of attorney invalid. However, there may be a valid POA for the estate signed by the Executor, Personal Representative, Trustee, etc. on file

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

(10) For Form 709, you must verify the authority of the person making the request. The **individual that signs** Form 4506 or Form 4506-T **must be authorized** to receive information under IRC 6103 (e) and provide documentation to substantiate the authorization. Once the signature has been verified, then any person or company can be named on Line 5 of Form 4506 as a third-party to receive a **copy** of the requested information. See below for the most common authorization scenarios.

Reminder: Transcripts may only be mailed to the taxpayer's address of record, even if the authorized signer of the request is not the taxpayer. Only copies of returns requested on Form 4506 may be mailed to a third-party.

a. **The Donor (Taxpayer)**. The person that made the gift is referred to as the Donor and is also the taxpayer. Because gift tax returns are not required to be filed every year, INOLES using the SSN with a ″V″ definer may be out of date. Compare INOLES with and without the ″V″ definer to the address on Form 4506 or Form 4506-T. Also check ENMOD for any pending address changes. All methods must be used to match the address before a request is rejected.

b. **A Tax Professional with Valid Power of Attorney**. When the request form is signed by an individual using the title Attorney, Accountant, or other tax professional **and** no authorization documentation is attached, the verification is done using information stored on the Centralized Authorization File (CAF). Use CFINK to verify that a valid Power of Attorney has posted to the CAF and clearly names the tax professional who signed the request. The CAF will also indicate whether the tax professional is authorized to request and receive transcripts. If both checks are positive, provide the tax professional with the requested copies.

c. **A Spouse**. Form 709 is not a jointly filed return between spouses. However, the spouse may consent to gift half the property reflected on the gift tax return and is entitled to information or a copy. Pursuant to IRC 6103 (e), determine whether the spouse has authority to request the information based on the evidence provided. Command Code INOLES without the ″V″ definer may provide additional information on a couple. This is not absolute verification but may be used to support the determination of a surviving spouse based on other documentation. See IRM 11.3.2.4.1, Individuals, for additional information.

d. **Donee, Spouse, Heir at Law, Next of Kin, Beneficiary**. A donee, spouse, family member, heir, next of kin or beneficiary of an estate may have reason to secure gift tax information or copies of gift tax returns. To make a request, the person must be able to establish a material interest in the gift pursuant to IRC 6103 (e). Refer to IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e), for a full description of material interest, including types of documentation that may be submitted as substantiation of material interest.

e. **A Personal Representative/Executor/Executrix Appointed by the Court**. If the donor is deceased, these titles all represent an individual appointed by the court to act on behalf of the decedent. The court will

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issue a document titled Letters Testamentary, Letters of General Administration, or something similar, to the person appointed. The document is in a court filing format, typically one page, and clearly bears the name of the decedent and the appointed individual. If the Personal Representative/Executor/Executrix has been verified by comparing the Form 4506 with the court document, check Line 5 of Form 4506 to determine whether the Personal Representative/Executor/Executrix is requesting the results of the request be sent to a third-party. If so, no verification of the third-party is required.

f. **Trustee of a Trust**. If the donor is deceased and died with all their assets in a trust and there were no probate assets, the trustee will make the request. In this scenario, no probate is necessary, and the court will not appoint a Personal Representative/ Executor/Executrix. The Trustee is in charge of the decedent's estate. If the donor is deceased and died with assets in a trust and assets that were subject to probate, then either a Trustee or a Personal Representative/Executor/Executrix with proper substantiation may make the request. The individual signing the request must be named on the Certificate of Trust or in the copy of the trust as designated to administer the trust upon the death of the Grantor or Trustor. Once the Trustee has been verified, check Line 5 of Form 4506 to determine whether the Trustee is requesting the results of the request be sent to a third-party. If so, no verification of the third-party is required. A Trustee can be verified with a Certificate of Trust or by providing a copy of the trust or portions of the trust that clearly state or include the items listed below.

Trust Document Requirements
•   Name of the Trust •   Provisions to follow upon death of the Grantor •   Provisions naming a Trustee, co-Trustee, or a Successor Trustee upon death of the Grantor •   The signature pages

g. **Trust Officer for a Bank & Trust Company**. If the donor is deceased, it is possible that a Bank & Trust Company will be appointed as the estate representative instead of an individual. If a probate is necessary, the Bank & Trust Company will be appointed by the court to act as the Corporate Representative of the Estate. Letters Testamentary or Letters of Administration will be issued authorizing the Bank & Trust Company to act. The Bank & Trust Company employs several Trust Officers that may act for the company. The Trust Officer's name may not match our records or be listed on the documents issued by the court. The most important document to verify is the court appointment. Use the Bank letterhead or other documents submitted to verify the Trust Officer's authority. It may be necessary to call the company for verification.

h. After verification of the requestor, determine whether Form 709 for the year(s) specific to the request has been filed. A Transaction Code (TC) 150 found on the IDRS module or a valid transcript confirms a filing. This may appear online, in retention or on microfilm. When researching IDRS, use a ″V″ definer after the SSN (XXX-XX-XXXXV) with MFT 51, and YYYYMM for the tax period. **For all requests, complete steps below in**

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the order provided, to locate information for the TC 150. In situations where research from first four steps reflect MFT 51 in retention, then step five must be completed.

MFT 51 Research Steps
1. BMFOLI (Format: BMFOLIXXX-XX-XXXXV)
2. BMFOLT (Format: BMFOLTXXX-XX-XXXXV51YYYYMM)
3. BMFOLV (Format: BMFOLVXXX-XX-XXXXV51YYYYMM)
4. BMFOLB (Format: BMFOLBXXX-XX-XXXXV51YYYYMM)
5. MFTRA Type C and Type E
6. Request microfilm using Form 3774
7. When a TC 150 posting is located on an IDRS module or a transcript, proceed with requesting the original Form 709 from the C-Site. Request from the FRC if a matching Form 706 was filed and the account for the Form 706 reflects a TC 421.

    i. **Requesting an Original Form 709**. Form 709 gift tax returns for tax year 197612 and later are stored in alphabetical order at the Consolidated Site (C-Site) in Independence, MO. There are exceptions for Forms 709 where the Donor (Taxpayer) is deceased and some or all of the gift tax returns filed for the decedent have been removed from the C-Site to be associated with the matching Form 706. In this case, the Forms 709 are permanently held with the Form 706, which is stored at a FRC in DLN order. Refer to IRM 3.5.21.4.2 , Requesting Photocopies of Form 706, for step-by-step instructions on how to request a Form 706 from Files. To simplify where to begin a request for Form 709, follow these general guidelines:

IF	THEN
The Donor (Taxpayer) is living,	Send the request to the C-Site only.
The Donor (Taxpayer) is deceased and no indication of a Form 706 filing,	Send the request to the C-Site only.
The Donor (Taxpayer) is deceased and Form 706 has been confirmed,	Send the request to the C-Site and the FRC.

A request for Form 709 is completed using Form 2275. Follow the instructions below to complete Form 2275 using the data from BMFOL, MFTRA and/or Retention Register microfilm.

Form 2275 Instructions
• Use the most current revision of Form 2275
• Use a separate Form 2275 for each taxpayer
• **Only complete the boxes described below**
PART A. Document Identification

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Form 2275 Instructions

- Box 1 – Taxpayer's SSN
- Box 2 – 709
- Box 4 – ALL YEARS
- Box 7 – Taxpayer's full name
- Box 10 and 11 – Manager's signature and date

PART B. Originator Information

- Box 12 – Check ″Other″ and specify reason (e.g., Form 4506)
- Box 13 – Leave blank, no check marks
- Box 13A to 13I – Fill in the information for the employee requesting the returns
- Box 14 – Check Box A "Original Document"
- Box 15 – Check Box A "Initial"

PART C. Researcher Information

- Part C is designated for the C-Site, except for Box 19
- Provide specific information about the taxpayer that would help the C-Site locate the documents in an alpha file (e.g., alternate spelling of name, previous names in IDRS, etc.)

(11)   The C-site can usually fulfill a request in 10 days. Occasionally, the requested tax returns cannot be located at the C-Site. When this occurs, the C-site will return a copy of the Form 2275 to the RAIVS Unit stamped ″DNIF″. This indicates the documents are not in the proper location. The next step is to verify the information on the Form 2275, make any corrections, and re-submit only if changes were made to Form 2275 with corrected or additional information. If the taxpayer is deceased **and** filed Form 706, it is likely any Form 709 filed by the taxpayer has been removed from the C-Site to be associated with the matching Form 706. In this case, the Forms 709 are permanently held with the Form 706, which is stored at a FRC in DLN order.

(12)   Requesting Form 709 Transcripts:

a.   Upon verification, conduct IDRS research shown below using BMFOL command codes. Order MFTRA Type X for MFT 51 and microfilm when necessary. Ensure any transcript issued to the taxpayer is authorized as a transcript available to a taxpayer (MFTRA Type X) or is properly sanitized. Note a ″V″ definer must follow the SSN when inputting requests on IDRS. See MFT 51 research steps in the table in paragraph 10 above.

(13)   Research Disclosure information by going to, *https://irsgov.sharepoint.com/ sites/ETD-KMT-KB003* if you still have questions send an email to **Disclosure* to assist with disclosure authorizations that are on a form other than the following:

- Form 4506
- Form 4506-T
- Form 4506-T-EZ
- Form 2848
- Form 8821
- Correspondence

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(14)   Perform research if the TIN on a request is not correct but all other taxpayer identifying information matched IDRS (name and address).

If ...	Then ...
TIN is not correct,	Research IDRS using the following command codes: • INOLES • INOLEX • ENMOD • NAMEB • NAMEE • NAMEI • NAMES
Error in TIN: • Simple transposition of two numbers. ***Example:*** **123** vs. 1**32**	1. Correct the TIN. 2. Continue processing the request. 3. **Do not** reject the request.
Due to the rise in Identity Theft, if error in TIN is other than a two-digit transposition.	Reject the request. See IRM 3.5.21.3.2, Rejecting Requests

(15)   If an IRS Received Date, a handwritten received date, or a fax date and time stamp by the receiving fax machine is not present, determine the received date using the following priority:

1.   Latest United States Postal Service (USPS) postmark on the envelope or the latest date from a designated private delivery service mark.
2.   Incoming fax receipts received prior to 2:00 PM local time are considered received on the current date.
3.   Incoming fax receipts received at 2:00 PM or later local time are considered received the next business day.
4.   Today's date minus 3 business days.

(16)   If unrelated correspondence/forms are attached to Form 4506, Form 4506-T, Form 4506-T-EZ, complete the following:

If ...	Then ...
Unrelated correspondence is found attached to Form 4506, Form 4506-T, or Form 4506-T-EZ,	1. Refer to the Mail Routing Guides in SERP under the Local/Sites/Other tab for correct routing. ***Note:*** This is a listing of all campuses, so you will have to pick your campus to research. 2. Follow local procedures for sending interim letters when routing correspondence. 3. Provide the IRS received date, routing date, and date the interim letter was sent on the correspondence being routed, or on a case history sheet. Follow local procedures.

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If ...	Then ...
Attachment is a Form 14039, Identity Theft Affidavit,	1. Route request, Form 14039 and any attached documentation to Accounts Management.
Attachment is a Form 8822, Change of Address, **Note:** See IRM 3.5.21.2.8(5)(h) Identification and Authentication for Requests During Pre-Processing before completing steps 1 and 2 in the **THEN** box.	1. Notate "**add chg detached**" on Form 4506, Form 4506-T, or Form 4506-T-EZ. 2. Photocopy Form 8822 and attach copy to Form 4506 series. 3. Send original Form 8822 to the Entity Unit if the change is not on IDRS or shows as pending.
Attachment is a Form 2848, **Exception:** Do not send to CAF if Form 2848 line 4, *Specific use not recorded on Centralized Authorization File (CAF)*, is checked.	1. Photocopy Form 2848. 2. Send original to Centralized Authorization File (CAF) Unit. 3. Leave copy with request. 4. Notate "2848 to CAF" or similar in left-hand margin of request.
Attachment is a Form 8821, **Exception:** Do not send to CAF if Form 8821 line 4, *Specific use not recorded on Centralized Authorization File (CAF)*, is checked.	1. Photocopy Form 8821. 2. Send original to Centralized Authorization File (CAF) Unit. 3. Leave copy with request. 4. Notate "8821 to CAF" or similar in left-hand margin of request.
Attachment is a Form 56,	1. Photocopy Form 56 and accompanying Will, Trust, etc. 2. Send originals to the Entity Unit. 3. Leave copies with request. 4. Notate "56 to Entity" or similar in left-hand margin of request.

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Signature Authority for Tax Return/Return Information Requests

(1) All requests for photocopies, transcripts and tax information must be signed, and the signer must be authorized to receive the information.

Exception: Do not submit Form 4442 for signature authority analysis. The referral preparer assumes responsibility for disclosure including subsequent criminal prosecution.

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> **Note:** A check mark or "X" used to designate where the taxpayer must sign is not considered a valid signature.

(2) All IRS employees are responsible for protecting taxpayers' data from unauthorized disclosure. The taxpayer owns their tax data and must provide authorization for disclosure. Wage and income transcripts (Form W-2, etc.), verification of non-filing, account transcripts, records of account, photocopies of tax returns, closed audit reports, copies of CP 2000, CP 2501, Letter 2893C, and return transcripts are considered tax returns or return information. Proper authorization for disclosure includes any of the following:

    a.   Form 2848, Power of Attorney and Declaration of Representative. See IRM 3.5.21.2.7 , Signature Authority for Return/Return Information Requests.

    b.   Form 8821, Tax Information Authorization. See IRM 3.5.21.2.7 (4), Signature Authority for Return/Return Information Requests.

    c.   Form 56, Notice Concerning Fiduciary Relationship must be accompanied by POA, Will, etc.

    d.   Form 4506, Form 4506-T, or Form 4506-T-EZ signed by the taxpayer.

> **Note:** For decedents, the executor, personal representative, trustee or person with material interest IS the taxpayer.

    e.   Form 4506, Form 4506-T, or Form 4506-T-EZ signed by someone other than the taxpayer who demonstrates material interest and is authorized to sign under IRC 6103(e). Examples may include beneficiaries of trusts or administrators of estates.

> **Note:** For Forms 706 and Forms 709 IRM 3.5.21.2.6.2 (10), Reviewing Requests for Completeness Prior to Processing, for instructions.

    f.   A typed or handwritten statement signed by the taxpayer is acceptable if it contains all of the required information for a complete request. See IRM 3.5.21.2.6 (5), Pre-processing Review of Requests for Return/Return Information with Remittance.

> **Caution:** A statement contained in a loan application authorizing the loan company to obtain return information **is not** acceptable.

> **Note:** A Power of Attorney expires upon the death of the person who granted the authority. If the taxpayer is deceased, the POA is invalid. However, there may be a valid POA for the estate signed by the Executor, Personal Representative, Trustee, etc. on file

(3) Form 2848, Power of Attorney and Declaration of Representative, requirements:

    a.   The taxpayer's name on the request matches the signature on line 7 of Form 2848

    b.   Line 3 must identify the same tax type (income, employment, etc.) or form (1040, 941, etc.), and year or period listed on the request.

> **Note:** For the year, accept the year alone ("2020") as well as a series of years ("2019-2022" - 2019, 2020, 2021, and 2022).

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    c.   If the third-party on line 5 of Form 4506 is not listed on line 2 of Form 2848, then line 5a of Form 2848 must have the box checked for "Access my IRS records via an Intermediate Service Provider" or "Authorize disclosure to a third-party".

    d.   The request is signed by either the taxpayer or their representative listed on line 2 of Form 2848.

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

(4)   Form 8821, Tax Information Authorization, requirements:

    a.   The taxpayer's name on the request matches the signature on Line 7 of Form 8821.

    b.   Line 3 of Form 8821 must identify the same tax type (income, employment, etc.) or form (1040, 941, etc.), and the same year or period listed on the request.

> **Note:** For the year, accept the year alone "2020" as well as a series of years ("2020-2023 - 2020, 2021, 2022, and 2023)"

    c.   The request is signed by either the taxpayer or the appointee listed on line 2 of Form 8821.

> **Reminder:** The signature on the request must still be within the 120-day time frame and cannot have a future date.

(5)   Research Disclosure information by going to, *https://irsgov.sharepoint.com/sites/ETD-KMT-KB003* if you still have questions send an email to **Disclosure* if questions arise about the signature authorities specified in (6) below.

If ...	Then ...
You have questions about material interest,	Research Disclosure information by going to, *https://irsgov.sharepoint.com/sites/ETD-KMT-KB003* and IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e). If you still have questions send an email to **Disclosure* for assistance.
For questions on Forms 706 and Forms 709,	Follow procedures in IRM 3.5.21.2.6.2 (9), Reviewing Requests for Completeness Prior to Processing.
There is a concern that the request may be questioned in the future and the decision is made to service the request,	1. Annotate the request (with the concern, action taken (e.g., document sent to requester), and name of the person working the request). 2. Send a copy of the request to be attached to the latest controlling Document Locator Number (DLN) in files.

(6)   Authorized taxpayers (or persons authorized to sign on behalf of taxpayers) must approve the disclosure of their tax information. Process signature authorization as follows:

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Reminder: For IMF and BMF signature authority, refer to IRM 11.3.2.4 Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e)

a. Always check the Authorized Signatures under the Business Type section of the iTV tool on all BMF requests. The iTV tool will populate this section based on current Filing Requirements. If the iTV tool is down, check for Filing Requirements using Command Code INOLES or BMFOLE on IDRS.

Note: Filing Requirements may appear to be Master File Tax (Code) (MFT), but they are not.

b. If a different title is shown, a Form 2848 or Form 8821 is needed.
c. The Filing Requirements that show on IDRS are for current filings. If you are looking for older requested information you must research BMFOLE on IDRS for the below Transaction Codes, which indicate a switch in Filing Requirements, and the effective dates of each, which will assist in determining the signature titles and whether or not you can fill the request.

Example: The current Filing Requirements are for a Form 1120, but the signature title does not match the Form 1120 requirements. Research to see if one of the below are on the account. For this example, there is a TC 090, which indicates they are changing to a Small Business or Form 1120S (the date will be off to the right), if the signature matches the requirements for a Form 1120S you are good to go.

Note: The Filing Requirements can change at any time.

Transaction Code	Title	Explanation
TC 074	Deemed Entity Classification Election	Indicates the Entity Classification Election is deemed.
TC 076	Approved Form 8832	Indicates acceptance of Form 8832, Entity Classification Election.
TC 090	Form 2553, Election by a Small Business Corporation	Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a Small Business Corporation. Changes.

d. For prior year requests you will need to look at CC TRDBV, BMFOLI, BMFOLT, or BMFOLE to see if they filed the returns they are asking for.

Note: This is also associated with the Signature Title.

e. The title(s) listed in the chart below are valid authorized representatives and are the only ones that can be considered. .

If ...	Then ...
Information requested is for a Form 1065, US Return of Partnership Income, **(See IRM 11.3.2.4.2, Partnerships, and Exhibit 11.3.2-2, Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10))** **Filing Requirement 1065-1**	The Signature Title must be: • Partner • Limited Partner
Information requested is for a 1120 LLC, Us Corporation Income Tax Return, or Form 1120S LLC, US Income Tax Return for an S Corporation, **Filing Requirement 1120-01** **Filing Requirement for 1120S will be shown as 1120-02** Information requested is for a Limited Liability Company (LLC), **(See IRM 11.3.2.4.16, Limited Liability Companies (LLC))** *Note:* An LLC can be a: • Single member - **No Annual** Filing Requirement • Multiple member Partnership - **Filing Requirement 1065-1** (See box above) • Multiple member Corporation - **Filing Requirement 1120-01** (See box below) Employees will have to determine the Signature Title by Filing Requirements shown on CC BMFOLE, which shows the LLC Indicator, to determine what type of LLC: • An indicator of "M" is a multimember • An indicator of "S" is a single member	The Signature Title must be one of the following: • Managing Member *Exception:* If the account shows a TC 076 on IDRS Command Code BMFOLE, they may also use the titles of: • President • Vice President • Secretary • Treasurer

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If ...	Then ...
Information requested is for a Form 1120, US Income Tax Return for an S corporation **(See IRM 11.3.2.4.3, Corporations, and 11.3.2.4.4, Subsidiary of a Corporation. See also Exhibit 11.3.2-3, Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10).)** **Filing Requirement 1120-01** **Filing Requirement for 1120S will be shown as 1120-02** **(See IRM 11.3.2.5.1 for One Percent Shareholders.)**	The Signature Title must be one of the following: • President • Vice President • Secretary • Treasurer • Assistant Treasurer • Chief Accounting Officer • Any Tax Officer, Including Controller • 1 percent Shareholder (Corporation) • Shareholder (S-Corporation) • Chief Executive Officer (CEO) • Chief Financial Officer (CFO)
Information requested is for a Form 94X series, Employment Tax Returns **(See IRM 11.3.2.4.2(2) (Note) for Form 941 information pertaining to Partnerships and IRM 11.3.2.4.17(3) for Form 941 information pertaining to Sole Proprietorships.)**	Employees will have to determine the Signature Title by: Using Command Code INOLES or BMFOLE, which shows the filing requirements, to determine what form they are required to file. *Example:* A request for a Form 941 is received research on IDRS shows a Form 1120 Filing Requirement). You will then refer to the Form 1120 instructions in this chart to verify the correct Title is used.
Information requested is for a dissolved corporation, **(See IRM 11.3.2.4.3.(7))**	The Signature Title must be one of the following: • President • Vice President • Secretary • Treasurer
Information requested is for an **estate**, Form 1041, US Income Tax for Estates and Trusts, **(See IRM 11.3.2.4.7, Estates. See also Exhibit 11.3.2-1, Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10))** **Filing Requirement 1041-1**	The Signature title must be one of the following: • Executor/Executrix • Administrator/Personal Representative • Trustee • Heir at law • Next of kin • Beneficiary
Information requested is for a **trust**, Form 1041 US Income Tax for Estates and Trusts **(See IRM 11.3.2.4.8, Trusts. See also Exhibit 11.3.2-1, Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10))** **Filing Requirement 1041-1**	The Signature Title must be one of the following: • Trustee • Beneficiary

If ...	Then ...
Sole Proprietor, **(See IRM 11.3.2.4.1, Individuals. See also IRM 11.3.2.4.17., Sole Proprietorships)** • A Sole Proprietor is an individual that operates a business and reports the income/loss from that business on Form 1040, Schedule C. • Sole Proprietors can file employment returns (Form 94X family).	The Signature Title must be one of the following: • Owner • Sole Proprietor
Request is for an Exempt Organization	Accept any Signature Title.
Request is for return information or copy of a minor's return, (See IRM 11.3.2.4.10, Minors),	The request can be signed by the minor or the parent who signed the return. **Note:** If a parent signed the return for the minor, the parent's name will be displayed in the entity section on Master File.
Request is for return information or copy of a joint IMF return,	The request only requires one taxpayer's signature for processing. **Reminder:** If you have a form requesting multiple periods, and one spouse is making the request, be sure to verify the person making the request has a right to all of the tax periods requested. **Caution:** If the name and TIN of the person who signed the request is not listed on Line 1 or 2 or on any authorization documentation, reject the request.
Request is for Form W-2 information,	The request must contain the signature of the payee or the payer of the wages. Even if the information is found under the payee account, the payer is still entitled to the information. **Caution:** If a joint request is received, each taxpayer must sign to receive their individual Form W-2.
Request is for copies of tax forms (including Form W-2),	The request must include an authorized signature.
Request is for return information (e.g., tax return transcript, verification of non-filing, account information, record or account, etc.) to be mailed to the taxpayer **and request is unsigned**,	Reject the request. (See IRM 3.5.21.3.2, Rejecting Requests)

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If ...	Then ...
Request is for copies of tax forms/return information to be mailed to a third-party and is signed by the third-party **but no (or improper) authorization is attached**,	1. Search CAF or Reporting Agents File (RAF). *Reminder:* The RAF has a record of third-party authorization for Form 940 and Form 941 that are filed on magnetic tape. No original signatures are found on magnetically filed returns (Doc. Code 35 or 39) 2. If research indicates a Power of Attorney (POA) or other valid authorization is on file at an area office, research CFINK using IDRS. 3. If information is not available on CFINK, contact the appropriate area office to verify authorization. 4. If the authorization cannot be verified, reject the case.
Request indicates it was not "freely" prepared and submitted by the taxpayer. (Key words to look for on the request or attachments include "coercion," "intimidation," "duress," or "protest,)"	1. Reject the request. See IRM 3.5.21.3.2, Rejecting Requests.
If Form 2848 is attached and a Foreign Country is listed as a state	Send the Form 2848 to Philadelphia International for processing.

Caution: When providing copies of tax returns of partnerships, S corporation, trusts, or estates (Form 1065, Form 1120-S, Form 1041, and Form 706), then attachments, schedules, or other listings that include entity information (i.e., name, address, TIN) of taxpayers other than the filing entity or the requesting party must be removed. For example, a taxpayer requesting a copy of Form 1065 may only obtain a copy of the Form 1065, Schedule K, and the taxpayer's own Schedule K-1.

(7) If you are rejecting due to signature information (signature, title, date) and nothing else, use Form 14643 only. If you are rejecting for signature information (signature, title, date) and missing years, products, etc. use, Form 14643 and the appropriate nationally approved RAIVS letter for the program you are working.

Exception: When sending a Form 13873 series letter for other issues and the **only** signature issue is an unchecked attestation box, do not send Form 14643. Use the box on Form 13873 series for the attestation issue, along with the other reject issues. If sending the latest version of Form 13873-T, then Form 14643 is not needed.

3.5.21.2.8
(01-01-2024)
Identification and Authentication for Requests During Pre-processing

(1) To ensure the requester is authentic, take the following actions on requests to verify it is the taxpayer authorizing the disclosure.

Note: The IAT Income Transcript Verification (iTV) is to be utilized as the primary source for researching TIN and address information. While working assigned cases, employees may come across some that are blocked on IDRS and can be identified by an IDRS security violation message, **Unauthorized Access to This Account**. You will forward the request (e.g., Photocopy, Transcript, and Wage and Income Documents) to your manager. Managers

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will notify the local Planning and Analysis Staff who will take the necessary steps to request access to the account. Managers will retain the original request in a file titled **Awaiting Access**. Once management is notified access has been granted, the request can be worked following procedures outlined in this IRM.

Reminder: **Do not** submit Form 4442 to Signature Authority Analysis. The referral preparer assumes responsibility for disclosure, including subsequent criminal prosecution.

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(4) **Verify TIN and name** on the request against TIN and name on IDRS using the iTV tool. See table below for common issues.

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If ...	And ...	Then ...
Both the primary and spouse have signed the request,	Is requesting jointly filed information for both,	Research using the primary TIN on line 1a.
Both the primary and spouse have signed the request,	Is requesting wage and income or separately filed information for both,	Research both the primary and spouse's TINs.
TIN is missing on request,		Reject the request.
No information is found when researching as primary TIN (e.g., no returns posted, etc.),		1. Research IDRS for invalid TIN. 2. Research TIN as a secondary taxpayer on a joint return. Cross-reference TIN may be found on INOLES or IMFOLT as a TC 594.
Middle initial is missing,		Continue pre-processing review.
Name suffix (e.g., Jr., Sr., etc.) does not match or is missing,		Continue pre-processing review.
iTV or IDRS returns **"NO ACCOUNT ON MASTER FILE"** response,		Research CC INOLEX on IDRS to verify the Name Control and TIN. a. Continue pre-processing review if the Name Control and TIN match. b. reject if the Name Control and TIN do not match.
There is a discrepancy between the names and TIN,	IDRS research shows a two-digit transposition in the TIN (e.g., 12 should be 21),	1. Edit the request with the correct TIN. 2. Continue pre-processing review.
There is a discrepancy between the names and TIN,	IDRS research: a. confirms name mismatch, b. does not locate the correct TIN, or c. the correct TIN differs more than a two-digit transposition,	Reject the request.

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If ...	And ...	Then ...
Request is for multiple tax periods involving different spouses,		1. Ensure the signing party is authorized to disclose the information. 2. Ensure letters are addressed to the correct party if rejecting. 3. Research Disclosure information by going to *https://irsgov.sharepoint.com/sites/ETD-KMT-KB003* and IRM 11.3.2.4.1, Individuals. If you still have questions send an email to **Disclosure* to request guidance.

- If the iTV tool is unavailable **or** the TIN does not match the name, then verify using IDRS Command Codes INOLE, IMFOLE, BMFOLE, ENMOD, NAMEE, NAMEI, NAMES, TRDBV, RTVUE or BRTVU.
- The maximum allowable characters in IDRS is 35. Process the request if the name exceeds 35 characters and identity can still be verified.

(5) **Verify taxpayer's address** for all requests. If the TIN matched on the iTV, use the addresses from the tool to verify the address on the request. If the iTV tool is unavailable, research IDRS for the current address and address(es) used one previously filed tax period for the taxpayer and spouse, which is the current capability of the iTV Tool.

- Use CC INOLE, CC ENMOD, CC RTVUE, CC TRDBV, and CC IMFOLE for IMF research in IDRS.
- Use CC INOLE, CC ENMOD, CC BRTVU, CC TRDBV, AND CC BMFOL for BMF research in IDRS.

Use Exhibit 3.5.21-1, *Optional Address Abbreviations*, and Exhibit 3.5.21-2, *Address Reject Exceptions RAIVS/IVES* when verifying addresses.

a. The maximum allowable characters in IDRS is 35. Process the request if the address exceeds 35 characters and identity can still be verified.
b. The address of record is defined as the current address on Master File, a recently updated address on Master File per received date, a pending (PN) address on Master File (CC ENMOD), or the new address as input on line 7 of a valid Form 8822 (see Form 8822 instructions below). When using the iTV tool, the first address listed in the results is the address of record on Master File.
c. If the "current address" (line 3) is blank or incomplete, reject the request to the address of record.

   Exception: If line 3 (current address) is blank and line 4 (previous address) is completed, then consider line 4 to be the "current address" and continue review.

    d.   If the IAT tool or IDRS research returns a response of **"NO ACCOUNT ON MASTER FILE"**, then address research is not required for Verification of Non-filing. Any other product will be rejected as stated in (e) or (f) below.

    e.   **RAIVS Transcript program:** The "current address" (line 3) on the RAIVS transcript request must match the address of record. 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.

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

    f.   **RAIVS Photocopy and other miscellaneous RAIVS programs:** The "current address" (line 3) or "previous address" (line 4) of the request must match the address of record or address as previously filed on Master File. Reject the request if none of the addresses returned by the iTV tool match either address listed on the request.

        Exception: If the taxpayer is deceased and an **authorized** third-party signs the request, then do not reject the request if the address does not match the iTV tool or IDRS research.

    g.   If a photocopy request designating information be sent to a third-party listed on line 5 of Form 4506 does not show a current address and you are unable to find an address of record, then send the appropriate letter to the third-party advising them we cannot process the request and to contact the taxpayer. **Do not return a copy of the request.**

    h.   When Form 8822 is attached to the request and **NO** ID theft indicators are present:

If ...	Then ...
Line 6, *Old Address*, on Form 8822 **matches** what is on line 3, *Current Name, Address*, or Line 4, *Previous Address*, on the request and what is on Master File,	Process the request and send the *Form 8822* to the Entity Unit for updating.
Line 6, *Old Address*, on Form 8822, **does not match** what is on line 3, *Current Address*, or line 4, *Previous Address*, 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 the Entity Unit for updating.
Line 6, *Old Address*, on Form 8822, **does not match** what is on line 3, *Current Address*, or line 4, *Previous Address*, on the request,	reject the request and Form 8822 if line 3 or line 4 of the request **does not match** what is on Master File.
Line 7, *New Address*, on Form 8822, **matches** what is on Master File,	process the request.

    i.   If Form 8822 is attached to the request and ID theft indicators **are present**, reject the Form 8822 and request. Do **not** send the Form 8822 to the Entity unit.

(6)   Research CC CFINK and/or CC RFINK to make sure the signer has been authorized on the CAF or RAF to receive the information requested when the request is signed by a third-party and no POA or other valid authorization is attached.

- Form 2848 and Form 8821 are entered on CAF
- Form 8865 is entered on RAF

If ...	Then ...
There is a record on CAF,	1. Check record to ensure the period for which the information is requested is authorized. 2. Reject if the POA is deceased or the last mailing was undeliverable.
There is a record on RAF,	1. Check the Notice Indicator for "Y" or "N". 2. Check the record for Action Code "A" or "D". *Caution:* Do not provide transcripts, copies, notices, or correspondence to the Reporting Agent if Notice Indicator is "N" or Action Code is "D"
The request is for wage and income (Form W-2, Form 1099, etc.) information,	Request a copy of the signed Form 2848 or Form 8821 from the CAF Unit. *Note:* The wage earner must have authorized disclosure to the holder of the POA or other valid authorization. CAF does not indicate who signed the authorization.
The authorization code is "M" (signifying that additions or deletions may have been made to the authorization),	Request a copy of the signed Form 2848 or Form 8821 from the CAF Unit to determine the extent of the modification.
The Oral Disclosure Authority Code is present (code permits disclosure of information for tax purposes only),	Request a copy of the signed Form 2848 or Form 8821 from the CAF Unit.
There is no record on CAF or RAF,	Reject the request. See IRM 3.5.21.3.2 , Rejecting Rejects.

Reminder: A Form 8655 authorization is valid for the period specified and all subsequent periods until it is revoked.

(7)   If you cannot verify identity using the above procedures, ask the requester to fax you a copy of one of the following identification verification documents:

a.   Copies of two pieces of identification bearing the taxpayer's signature, or

b.   An original notarized statement affirming the taxpayer's identity, or

c.   A signed statement worded as follows: "*I certify under penalty of perjury under laws of the United States of America that I am the taxpayer who filed the return/forms/transcripts request for the tax periods/years of _____.*"

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(8) Use Form 14219, Return of Documentation to the Taxpayer, to return original identification documents to the taxpayer.

Note: See IRM 3.5.21.2.1, Inadvertent Disclosure Reporting Procedures, if you un-intentionally disclosed return or return information to an unauthorized party. For further information, see IRM 11.3.38.5.1, Reporting Non-willful Inadver-tent Disclosures of Sensitive Information.

3.5.21.2.8.1
(01-01-2024)
Identity Theft Indicator

(1) If you receive a request with Form 14039, Identity Theft Affidavit, attached, route request and Form 14039 to Accounts Management.

(2) If you receive a Form 14039 alone, route to Accounts Management.

(3) If iTV is available refer to the pop-up screens for instructions.

Note: Identity Theft takes priority over any other reason for rejection.

Note: If the iTV ID Theft results screen indicates "Send 14611" for the tax year, no copies or transcripts of any kind can be sent for the tax year. If the tax year states "No ID Theft" but W&I indicates "Send 14611", Wage and Income tran-scripts may not be sent for the tax year.

    a. Send the Form 14611 to the address of record for those tax years that have ID Theft Indicators. **Do not** send a photocopy of the taxpayer's Form 4506, Form 4506-T, or Form 4506-T-EZ. Also notify the Third-Party to contact the taxpayer if applicable.

        Exception: If the address of record is a Service Center, use the address on line 3 of the request.

    b. Send the requested information via TDS for tax years that **do not** have ID theft indicators.
    c. The Form 14611 is a pre-populated form consisting of what is on IDRS. Ensure if there are two names on the Name Line, and both are needed, that you input the ampersand "&" between the two names. For decedent accounts, change to "Estate of" and remove "DECD".
    d. If a Surviving Spouse is requesting copies/transcripts for tax years on a **joint account** with a decedent, check "yes" in the iTV tool pop-up asking if authorization documentation is attached. The Surviving Spouse is au-thorized to receive copies/transcripts on a joint account associated to their name (documentation is not required). These requests are processed in the same manner as requests on joint accounts where only one spouse signed.

        Caution: A Surviving Spouse must provide authorization documentation if requesting copies/transcripts on a decedent's **individual account** (e.g., Married Filing Separate, Wage & Income tran-scripts). If the Surviving Spouse is named on the second name line of the Entity section of the decedent's account in IDRS, they can receive the information without additional documentation. See IRM 3.5.21.2.6.2(8), Reviewing Requests for Completeness Prior to Processing.

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Exception: If the Form Type on Line 6 of the Request is for Form 706 or Form 709, bypass the ID Theft Indicators and process the request if valid authorization is attached.

(4) If iTV is unavailable, research IDRS following the below procedures to locate ID Theft criteria for IMF requests.

Note: The Tax Source Administration Codes are located on Command Code IMFOLE in the miscellaneous field.

Caution: A Transaction Code (TC) 972 with the same Action Code (AC), transaction date and secondary date as the TC 971 will reverse the transaction. Do not consider a TC 971 that has been reversed.

IF...	THEN...
A Transaction Code (TC) 971 with Action Code (AC) 524 with deceased (DECD) in MISC CODE field regardless of tax year or product,	Send Form 14611, RAIVS/IVES Additional Actions Needed letter to the address of record **unless** the request is from the Surviving Spouse on a joint account or other authorized person with documentation. **Note:** Follow below guidance if other Identity Theft Indicators are on the account.
A TC 971 AC 524 without deceased (DECD) in MISC CODE field regardless of product and **Secondary-DT** field matches the requested tax year,	Send the Form 14611, RAIVS/IVES Additional Actions Needed letter to the address of record.
A TC 971 AC 501, **Secondary-DT** field matches the requested tax year, and request is for any of the following: • Photocopy • Record of Account transcript • Tax Return transcript • Tax Account transcript • VNF,	Send the Form 14611, RAIVS/IVES Additional Actions Needed letter to address of record **unless** MISC field contains **WI ITVAA INCOME** or **WI ITVAC INCOME**. **Note:** Follow below guidance if other Identity Theft Indicators are on the account.
A TC 971 AC 506, **Secondary-DT** field matches the requested tax year, and request is for any of the following: • Photocopy • Record of Account transcript • Tax Return transcript • Tax Account transcript • VNF,	Send the Form 14611, RAIVS/IVES Additional Actions Needed letter to address of record **unless** MISC field contains **WI PRP OTHER1**, **WI PRP DDB**, **WI ITVAA INCOME**, or **WI ITVAC INCOME**. **Note:** Follow below guidance if other Identity Theft Indicators are on the account.

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IF...	THEN...
A TC 971 AC 522, **Secondary-DT** field matches the requested tax year, the MISC field contains **WI ITVAA UNWORK**, **WI ITVAC UNWORK**, or **WI ITVAC IRSID**, and request is for any of the following: • Photocopy • Record of Account transcript • Tax Return transcript • Tax Account transcript • VNF,	Send the Form 14611, RAIVS/IVES Additional Actions Needed letter to address of record. ***Exception:*** Disregard the AC 522 if the requested tax year shows a subsequent AC 501, 504, or 506 for the same tax year as the AC 522. ***Note:*** Follow below guidance if other Identity Theft Indicators are on the account.
A TC 971 AC 501 or 506, **Secondary-DT** field matches the requested tax year, the MISC field contains **INCOME** or **INCMUL**, and request is for: • Wage and Income transcript,	Send the Form 14611, RAIVS/IVES Additional Actions Needed letter to address of record.
A TC 971 AC 525 regardless of the tax year and request is for: • Wage and Income transcript,	Send the Form 14611, RAIVS/IVES Additional Actions Needed letter to address of record.
A TC 976 on TXMOD of requested year and request is for any of the following: • Photocopy • Record of Account transcript • Tax Return transcript • Tax Account transcript • VNF,	Send the Form 14611, RAIVS/IVES Additional Actions Needed letter to address of record.

3.5.21.2.8.2
(01-01-2024)
ID Theft Procedures for Photocopy Requests

(1) When accessing the iTV IAT Tool and the pop-up screen appears stating to not send the requested information you will:

    1.   Send the Form 14611, RAIVS/IVES Additional Actions Needed letter to the taxpayer at the address of record.

Reminder: The Form 14611 is a pre-populated form consisting of what is on IDRS. Ensure if there are two names on the Name Line, and both are needed, that you input the ampersand "&" between the two names.

    2.   Establish a Control Base on IDRS and in remarks input **F14611toTP**.
    3.   Do not refund the monies.

Exception: For photocopy requests, send copies of attached Forms W-2 even if the iTV tool produces the pop-up box stating do not send Wage and Income documents. It is allowable to send attachments filed with the return. This ID theft indicator pertains to information in TDS and IDRS, and it is not allowable to send Wage and Income **transcripts**.

(2) Procedures for controlling inventories:

    1.   Close the request off your inventory.

Reminder: Do not close the Control Base. This will allow the Identity Theft Toll Free Customer Service Representative (CSR) to know what Site to send the Form 4442.

Note: The IRS employee, who completes Form 4442, assumes responsibility for disclosure of information requested. RAIVS employees do not need to take further action regarding authorization for disclosure.

(3) Processing requests with no reply from the Identity Theft Toll Free Customer Service Representative (CSR):

1. If a Form 4442 is not received within 60 calendar days of sending the letter to the taxpayer, you will close the Control Base and refund the monies on the 61st calendar day.

   Note: It is very important to ensure control bases are closed timely.

(4) Processing a request with a reply from the Identity Theft Toll Free Customer Service Representative (CSR):

1. Program Number to be used when working these requests is 790-34007.
2. The Identity Theft Toll Free Customer Service Representative (CSR) will send a Form 4442 to the site that has the open Control Base, with the correct DLN for the requested information. The form will be sent to the designated fax number provided by each site.
3. The Form 4442 with the correct DLN, name, mailing address, etc. will be associated with the original Form 4506.
4. You will request the DLN on the Form 4442.
5. You will have 75 calendar days from receipt of the Form 4442 to close the request using regular Photocopy procedures.

   Note: You will send all information attached to the form, including Wage and Income Documents.

6. Email the number of Forms 4442 received and number of years involved to *RAIVS/IVES HQ* every Monday, no later than 12:00 PM Eastern.

   Exception: Emailing the counts is not required if counts are included on the campus daily RAIVS report. See IRM 3.5.21.1.4 (1), Program Management and Review.

(5) Receiving Form 4442 from the Identity Theft Toll Free Customer Service Representative (CSR):

1. IDRS numbers for each site:
   Austin – 06112, 06115 and 06126
   Fresno – 10202, 10203, 10204, 10205, 10206, and 10207

   Note: Effective June 26, 2021, Fresno site will be closed. Send Form 4442 for these IDRS numbers to Austin.

   Kansas City – 09202, 09203, 09204, 09205, 09206, 09207, 09208, and 09209
   Ogden – 04201, 04202, 04203, 04204, 04206, and 04207

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3. Review Form 4442 for completeness and validity. The following items must be present to be considered complete.
    Part I Box 1 Employee's Name
    Part I Box 2 Employee's ID Number
    Part I Box 3 Received Date and Time
    Part I Box 4 Location
    Part I Box 5 Referring To
    Part I Box 6 Date and Time
    Part I Box 7 Manager's Signature

    Part II Box 8 Taxpayer's Name on Return
    Part II Box 9 TIN
    Part II Box 13 Current Address or,
    Part II Box 14 Address on Return or Last Known Address (if different from current)
    Part II Box 17 Tax Period

    Taxpayer Inquiry/Proposed Solution: must contain good taxpayer DLN(s) or other information such as a refund request etc.

    Discovery Directory will be used if the form is incomplete to contact manager listed in Part I Box 7.

3.5.21.3
(01-01-2024)
RAIVS Processing

(1) This subsection provides specific procedures for working regular RAIVS requests. Use these procedures in addition to procedures in IRM 3.5.21.2 , General Information for All Requests.

(2) RAIVS requests include the following:

- Return transcript requests
- Verification of Non-Filing (VNF) requests
- Account information requests
- Record of account requests
- Requests for all Wage and Income information, such as Form W-2 and Form 1099
- Photocopy of tax returns and forms. See IRM 3.5.21.4, Photocopy and Miscellaneous Requests, for processing instructions.

(3) See IRM 3.5.21.2.3, Description of RAIVS Products and Services, for a description of these products.

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

(5) TDS is the primary system used to request transcripts.

    a. Use the Postal Mail delivery option for RAIVS requests.

        Exception: Use On-Line delivery when printing and mailing transcripts with a RAIVS letter.

    b. Internal use transcripts (IDRS prints) are used for certain products when the information is not available in TDS or TDS is down. Use the IAT

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Quick Command Code (QCC) tool to sanitize and print from IDRS. Sanitize additional information that the QCC tool did not remove and any transcripts ordered in IDRS (e.g., MFTRA) per IRM 21.2.3.6, Sanitizing IDRS Transcripts. Additional information and instructions are found on the Internal IDRS Transcripts page at *http://serp.enterprise.irs.gov/databases/irm-sup.dr/tds/internal-idrs-transcripts.html*.

3.5.21.3.1
(01-01-2024)
Timeliness Guidelines for RAIVS Inventory

(1) Requests made on Form 4506, Form 4506-T, or Form 4506-T-EZ that include information on the expected delivery date are not considered taxpayer corre-spondence and are not subject to Action 61 guidelines. See IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.

   a. No interim letters are required, but if the case is not closed within the processing time frame indicated on the form, the taxpayer must be advised of status using the appropriate letter.

(2) For letter requests, Action 61 Guidelines do apply. See IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.

(3) Time frames are based on IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates. All requests have processing time frames and age accordingly:

If Request is for...	Then Consider Case Aged at...
A copy of a tax return or form (attached Form W-2, etc.),	75 calendar days after IRS receipt.
A copy of exempt or political or-ganization return or form (Form 4506-A),	60 calendar days after IRS receipt.
Tax return information available in TDS (transcripts),	10 business days after IRS receipt.
Tax return information not available in TDS (internal tran-scripts via MFTRA, IRPTRR, IRPTRE, etc.)	30 calendar days after IRS receipt.
SBA disaster transcripts,	2 business days after IRS receipt.
Fed-State information,	45 calendar days after IRS receipt.
USDA,	15 business days after IRS receipt.
Copies of CP 2000, CP 2501, Letter 2893C or closed audit reports.	60 calendar days after IRS receipt.
LEAP photocopies (Form 8821-A),	60 business days after RAIVS unit receipt.

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If Request is for...	Then Consider Case Aged at...
United Nations (Account Transcript) requests	10 business days after IRS receipt.

(4)   If requests are not timely received or processed by the RAIVS unit because of extended building closures, weather and safety procedures, program suspensions, or closures/delays in other functions used by RAIVS (e.g., FRC, Files, etc.), then RAIVS/IVES HQ will provide processing guidance. If an issue has been identified but has not been addressed, contact campus P&A staff to elevate to HQ.

(5)   **Non-IVES Expedite Requests**. An expedited request is identified as a Taxpayer Advocate Service (TAS) case, Court case (where IRS is a party), Congressional case, or Statute case. Complete expedite requests as quickly as possible regardless of their normal aging criteria. Form 3774, Request for Research, must not be used unless local management is consulted and special circumstances exist.

3.5.21.3.2
(01-01-2024)
Rejecting Requests

(1)   Telephone contact may be initiated prior to rejecting Form 4506 series to request information needed to process the request if necessary, at management or designee's discretion.

(2)   Do not initiate telephone contact for any of the following:

a.   A remittance is required.
b.   The request is for a copy of a form and no signature is present.
c.   Signature is incorrect for the form requested or signature date is invalid or missing.
d.   Attestation box is not checked.
e.   The TIN is invalid and a proper TIN cannot be determined from research.
f.   A multipurpose request is received.

(3)   Initiate telephone contact to resolve potential rejects if advised by management or designee to do so.

a.   Contact the taxpayer using the phone number from the request.
b.   Do not contact the third-party for information to make the request complete, unless the third-party has a POA or other valid authorization on file.

If ...	Then ...
Phone contact is established	Ask specifically for the taxpayer who can provide authority for the disclosure.
The Request is for a business return	Ask specifically for the person whose signature is on the request.
You have reached the "taxpayer"	Follow taxpayer authentication and greeting instructions at IRM 3.5.21.3.3.3, Telephone Contact in RAIVS.

If ...	Then ...
You cannot reach the authorized party by phone	1. You must make 2 attempts, (at two different times of the day) before rejecting request. **Note:** Do not leave a message unless the voice mail specifies the taxpayer's name. Do not leave confidential tax information on a voice mail message. 2. Reject the request by correspondence using the appropriate letter.

(4) Follow the steps below after properly greeting and authenticating the taxpayer per IRM 3.5.21.3.3.3, Telephone Contact in RAIVS:

1. Explain you have received a request to release his/her tax return or return information and the request is not processable.
2. Explain the reason the request is not processable.
3. For requests to be disclosed to third parties, explain that you are calling to protect the taxpayer's privacy and to verify they are authorized the IRS to disclose their tax information. (A copy of the request can be given to the taxpayer at their request.)

   Note: For Forms 706 and Forms 709, see IRM 3.5.21.2.6.2 , Reviewing Requests for Completeness Prior to Processing for instructions

4. Apologize for any inconvenience.

If...	Then...
The taxpayer is unsure of request	Ask if they have recently applied for a mortgage or other loan.
The taxpayer is unwilling to provide the requested information for identification authentication or the request	Advise the taxpayer the request will be rejected directly to him/her. (See IRM 3.5.21.3.2, Rejecting Requests)
Identification was established and you received the information needed to complete the request	1. Document the phone call on the case history sheet (Follow local procedures) with the following: • The telephone number where the taxpayer was reached, • The name of the taxpayer (if the request is for a joint return), and • Any other pertinent information. 2. Continue processing the request.
Identification was not established	Reject the request. See IRM 3.5.21.3.2, Rejecting Requests.

(5) Reject all unprocessable requests not resolved by telephone calls to the taxpayer at the address provided on line 3 of the Form 4506 series. If line 3 is incomplete, illegible, etc., then send the reject to the address of record on Master File.

Exception: If there is an **ID theft** indicator, send the reject and/or Form 14611 to the taxpayer's address of record.

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(6) A request by a taxpayer may be rejected back to a third-party, rather than to the taxpayer, if the **only** missing item is payment for photocopy.

(7) When rejecting the request back to the taxpayer (no POA or other valid authorization is involved),

1. Advise the third-party we can only provide the taxpayer with a reason for the rejection.
2. If there is an illegible or altered entry, provide the third-party with a generic statement such as *"request is illegible"*, *"entries are illegible"* or *" form was altered"*

    Note: Smudges and dots anywhere on the request, and line breaks are not considered alterations. Please use judgement for alterations.

3. Direct the third-party to contact the taxpayer for details.
4. Make a **copy** of the original request and stamp the word **"copy"** on the copy being sent to the taxpayer. You will also circle the IRS received date, RAIVS received date, or the fax received date and time. Return the **copy** to the taxpayer if the request **does not** have an Identity Theft Indicator on the account or there is **no** mismatch of the address information or TIN or an incomplete address. (We do not return the original photocopy request if it is "green rockered" by R&C with a money amount, and the payment is detached and deposited. For procedural consistency, we also return copies of transcript requests, instead of the originals, even though they are not "green rockered" and there is no fee attached).
5. File the original form of the rejected request.
6. Provide **all** the reasons you are rejecting.
7. Provide the RAIVS unit fax number for re-submission of the request.

    Note: You cannot accept a fax if the re-submission is for a Photocopy of a Return where a fee is necessary.

(8) The Customer File Number (CFN) is an optional field and will not be a reason for rejecting the transcript request. The TDS Customer File Number entry will be input as "9999999999" for any of the following conditions:

- More than 10 numeric digits,
- Alpha Characters,
- SSN,
- Illegible

(9) Research Disclosure information by going to *https://irsgov.sharepoint.com/sites/ ETD-KMT-KB003*, if you still have questions send an email to **Disclosure* with further questions or concerns with regard to disclosure.

3.5.21.3.3
(01-01-2024)
Responses to Requesters for Tax Return/Return Information

(1) Send completed requests to the customer.

(2) No cover letter is required for completed Form 4506, Form 4506-T, or Form 4506-T-EZ, when all requested products are being supplied. Notice 1354 or Notice 1354-A must be sent when all requested products are being supplied. You can determine which Notice to use by researching CC INOLE on IDRS.

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If...	Then...
The Business Operating Division (BOD) is "WI"	Send Notice 1354
The Business Operating Division (BOD) is "SB"	Send Notice 1354-A

(3) A cover letter is required when responding to written correspondence and requests on published IRS forms (Form 4506 series, etc.) are incomplete. See IRM 3.5.21.3.3.1 , Correspondence, for approved RAIVS/IVES form letters.

   a.   Address the letter to the taxpayer using the name shown on Line 3 of the Form 4506 series if different than shown on MF (e.g., CC ENMOD, CC INOLE, CC NAMEE, CC NAMEI, or CC NAMES).

   Note: If there isn't a current name on Line 3, use the requesting taxpayer's name from Line 1a or Line 2a.

   Exception: If sending a reject letter for ID theft, the name and address of record in IDRS must be used.

   b.   Identify enclosures in all appropriate places on the cover letter. It is acceptable if you write: "Tax Return Information, Copy of Return" or "Transcripts" without designating the exact form with alpha designation.

   c.   Refer to the correct form name if indicating the type of tax return/form requested.

   Example: Referring to a Form 1040 when indicating a Form 1040A is not acceptable.

   d.   A single letter to a third-party is acceptable for a batch of requests.

(4)   For Form 4506-T or Form 4506-T-EZ requests, use the postal mail option on Transcript Delivery System (TDS).

(5)   Use a cover letter for rejected or partially completed requests.

If...	Then...
The request is to be mailed to a third-party,	Address the letter/envelope directly to the third-party. **Reminder:** A letter/envelope may be addressed to a "company".
An individual's name is available with company name,	1. Address the letter/envelope "Attention" of that individual. **Example:** ABC Mortgage Company Attn: Mary Mercury 123 Husky St. Anytown, USA 00000 2. Do not use c/o. In-care-of does not provide authority to receive and use information. 3. Mention the taxpayer's name in the body of the letter.

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If...	Then...
A request is for multiple years involving different spouses,	1. Ensure the response cover letter is addressed to the correct spouse. 2. Sending a response to an incorrect spouse may result in an unauthorized disclosure. See IRM 3.5.21.2.1, Inadvertent Disclosure Reporting Procedures.

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

(7) Research Disclosure information by going to *https://irsgov.sharepoint.com/sites/ETD-KMT-KB003*, if you still have questions send an email to **Disclosure* for assistance in determining the correct recipient(s). This prevents a copy of the letter from being sent to an ex-spouse.

3.5.21.3.3.1
(01-01-2024)
Correspondence

(1) The use of nationally approved RAIVS letters is mandatory for all RAIVS units. The approved letters are:

- Form 13873-A, RAIVS Requests for Audit Information of Taxpayer Accounts
- Form 13873-D, RAIVS Requests for Tax Return Photocopy of Taxpayer Filed Returns
- Form 13873-ID, RAIVS Requests for Tax Return Photocopy of Taxpayer Accounts Submitted by Law Enforcement Agencies
- Form 13873-P, RAIVS Requests for Tax Return Photocopy of Taxpayer Filed Returns
- Form 13873-R, RAIVS Third Party Reject Notification
- Form 13873-T, RAIVS Requests for Tax Information Documents or Transcripts of Tax Accounts
- Form 13873-U, RAIVS Undeliverable Requests
- Form 13873-V, RAIVS Requests for Verification of Non-Filing of Taxpayer Accounts
- Form 14643, RAIVS and Receipt and Control Signature Form
- Notice 1354, RAIVS Perfect Notice -- 0922
- Notice 1354-A, RAIVS Perfect Notice--8374
- Notice 1356, RAIVS FOIA Stuffer
- Form 14611, RAIVS Additional Actions Needed

(2) Forward any subpoenas or court orders received in the RAIVS unit to Disclosure Data Services at the address listed below. If a subpoena or court order is received with a Form 4506, Form 4506-T, or Form 4506-T-EZ attached, forward the subpoena to Disclosure Data Services, and process the Form 4506 series per normal IRM procedures. Edit "det. Form 4506" or applicable form in the left margin of the subpoena in red erasable ink.
Mail subpoenas to:

#
#
#
#

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3.5.21.3.3.2 (01-01-2024) **Inquiries**	(1) Process inquiries received, either by phone or in writing, regarding the status of RAIVS requests as follows:

Note: Customer Service is also a major part of the RAIVS function. All Forms 13873 Family Series are required to have the phone bank number at your campus, or a fax number listed. Since we do not input controls when we send Forms 13873 and no other IRS work area deals with these forms, the RAIVS area is responsible for answering the questions that they are receiving about the Form 13873 Family Series whether it be fax or phone calls. All calls or faxes need to be answered same business day, but no later than 2 business days after receipt.

  a.   Obtain date of request and verify it was sent to your office.
  b.   Research for an open control base.
  c.   Advise authorized customers of status of case.
  d.   For inquiries regarding reimbursement of photocopy fees see IRM 3.5.21.4.1.12.1, Refunding Prepaid Photocopy Fees.

Reimbursing Prepaid Photocopy Fees

If...	And...	Then...
Requester inquires about non-receipt of copies or information,	A reasonable amount of time for the USPS to have delivered the information has elapsed since the case was closed (consult management if unable to determine),	Provide a copy or information at no additional charge.
A reimbursement of prepaid fees is requested after the request has been completed,		Advise customer that no reimbursement will be made.

3.5.21.3.3.3 (01-01-2024) **Telephone Contact in RAIVS**	(1) RAIVS units are staffed and trained to handle paper requests IRM 3.5.21.3.2 , Rejecting Requests. In general, the only calls from the public that should be coming to RAIVS are from:

  a.   Requesters following up on the status of their requests sent to RAIVS (for example, for a photocopy of a return, which can take up to 75 days to process),
  b.   Requesters replying to letters sent out by RAIVS (for example, acknowledgement letters, or letters requesting additional information), and

Note: Customer Service is also a major part of the RAIVS function. All Forms 13873 Family Series are required to have the phone bank number at your Site or a fax number listed. Since we do not input controls when we send Forms 13873 and no other Site area deals with these forms, the RAIVS area is responsible for answering the questions received about the Form 13873 Family Series via fax or phone calls. All calls or faxes need to be answered same business day, but no later than 2 business days after receipt.

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(2)   When contacting taxpayers by telephone, out calls should be placed between the hours of 8:00 a.m. and 9:00 p.m. of the taxpayer's time zone in which you are calling. These guidelines are also applicable when making out calls on a Saturday or Sunday.

Exception: When contacting a taxpayer's representative (POA), contacts must only be attempted during routine business hours (i.e., 8:00 a.m. to 6:00 p.m., Monday thru Friday) based on the POA's time zone.

(3)   Follow the steps below to greet and respond to the individual in a courteous manner when telephone contact is made:

1.   Introduce yourself as an IRS employee in the RAIVS unit.
2.   Provide your name and badge number as shown on your IRS badge or SmartID Card.

   Note: You may state your name as first and last name, first initial and last name, or title (e.g., Mr., Mrs., etc.) and last name.

3.   Ask for a phone number to call if you get disconnected.
4.   Notify the taxpayer that you must authenticate their identity for their protection before proceeding. Follow instructions at IRM 3.5.21.3.3.3 (4) below to authenticate.

   Exception: You do not need to authenticate if the individual is seeking general information that does not relate to a specific request and you do not need to provide taxpayer-specific information. For example, individual wants to know where the attestation box is located on Form 4506 or where to submit a new request.

5.   Ask the individual how you can help and provide any authorized information or assistance.

   Caution: Only provide information that the individual is authorized to receive. If you are not speaking to the taxpayer, you must have documentation on file authorizing release of information (e.g., Power of Attorney, etc.). See IRM 3.5.21.2.2 and IRM 3.5.21.2.7 .

6.   If the caller asks to speak to your supervisor, politely tell them you will be placing them on hold and transferring the call. Notify an available supervisor before transferring the call.

   Note: If a supervisor is not available, tell the caller that the supervisor will need to return the call. Ask the caller for windows of time they will be available to receive the call and verify the contact phone number.

7.   Close the conversation by asking the individual if you have answered all of their questions and/or if they understand the information you have provided.
8.   **Do not** do or discuss any of the following:
   ➤ Inform caller of internal IRS procedures
   ➤ Discuss your personal life
   ➤ Share your opinion of the IRS, IRS policies or procedures
   ➤ Provide a 3rd party information that they are not authorized to receive, including parents of a dependent without authorization documentation

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➤ Provide the phone number to TAS (see IRM 3.5.21.2 (11) for TAS referral)

➤ Speak to the caller in an impolite or unprofessional manner

Note: If the caller is being inappropriate (swearing, insulting you, etc.), you can politely ask them to stop. If they do not stop, tell the caller you are terminating the conversation and hang up.

(4) Follow the steps below to authenticate the taxpayer:

1. Use the IAT Disclosure tool to gather the required information to authenticate. You may use appropriate IDRS command codes for research if the IAT Disclosure tool is unavailable.
    ➤ Check the box for "The call is in response to a notice or in regard to a refund"
    ➤ Ask the caller for their TIN (SSN, EIN, ITIN, etc.) and input in the TIN field with dashes

    Note: If you initiated the call, taxpayers may not want to provide their TIN. If this is the case, give them the RAIVS phone number to call back.

2. Correct answers to **all** items listed below are required for **IMF** authentication:
    ➤ TIN: only one TIN is required on jointly filed accounts. Secondary TIN may be used as an additional authentication check. Take caution to ensure the taxpayer is authorized to receive information about specific years on jointly filed accounts
    ➤ Name: as it appears on the tax return, including spouse's name on jointly filed returns
    ➤ Current address: if the current address does not verify, ask the taxpayer for the address appearing on the last tax return or as modified by IRS records
    ➤ Date of Birth (DOB): primary or secondary, depending on caller

    Exception: If the caller is a first-time filer and the return has not completely processed, verify the Name Control and DOB on CC INOLES

3. Correct answers to **all** items listed below are required for **BMF** authentication:
    ➤ TIN: SSN or EIN
    ➤ Name: as it appears on the account or as shown on INOLES

    Note: You may need to ask additional questions depending on the business type (LLC, Partnership, etc.). Selecting the business type radio button in the IAT Disclosure tool should bring up additional questions

    ➤ Current address: if the current address does not verify, ask the taxpayer for the address appearing on the last tax return or as modified by IRS records

4. If you cannot authenticate the taxpayer, tell them that you cannot disclose any account information or specific taxpayer information related to a request. Ask them to check their records and call back.

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> *Reminder:* You may answer general questions that do not disclose specific taxpayer information.

(5) Refer taxpayers with **tax or tax account questions** to the appropriate number below:

    a.   BMF 800-829-0115
    b.   IMF (W&I) 800-829-0922
    c.   IMF (SB/SE) 800-829-8374
    d.   Exempt Organization (EO) 877-829-5500
    e.   For returns with a foreign address 267-941-1000 (Not a toll-free number)

(6) Refer taxpayers **who want to order photocopies and/or transcripts** of tax returns or wage information to one of the following:

    a.   Toll-free 800-908-9946 (Integrated Customer Communications Environment (ICCE)) for automated transcript requests.
    b.   On the internet at *www.irs.gov* to download Form 4506, Form 4506-T, or Form 4506-T-EZ.
    c.   The IRS forms number (800-829-3676) to order Form 4506, Form 4506-T, or Form 4506-T-EZ.
    d.   Refer taxpayers inquiring about Form 706 and Form 709 copies and transcripts to *www.irs.gov*, using the search term "Estate and Gift Tax FAQ".

(7) Refer **practitioners** to Practitioner Priority Service at 866-860-4259.

3.5.21.3.3.4
(01-01-2024)
Undelivered or Returned Mail

(1) Receipt and Control function returns undeliverable correspondence to RAIVS function on Form 3210, Document Transmittal.

(2) Process undelivered or returned mail as follows:

1. Sort by type of request.
2. Discard undeliverable/returned transcripts. If the requester did not receive these transcripts within 7-10 calendar days, they will have submitted a new request or inquiry.
3. Discard undeliverable/returned Forms 14611, RAIVS/IVES Additional Actions Needed that don't have additional correspondence.
4. Pull original requests, if available.
5. Count as new receipts, in the appropriate program.
6. Use guidelines for original product processing to determine if correspondence must be re-mailed.
7. Check IDRS for a pending address change. (See IRM 3.5.21.2.8, Identification and Authentication for Requests During Preprocessing).
8. Use taxpayer telephone contact if needed for clarification.
9. Re-mail to the new address if possible.
10. Create an "undeliverable file" for those cases where no new address can be located. Keep undeliverable correspondence and a copy of original request, if located.
11. If undeliverable, and the request processed with remittance, notate the actions taken on original request, and re-file in closed file.
12. Maintain "undeliverable file" for 45 calendar days from research.
13. Purge file and send purged items to be associated with the most current return on file.
14. Use the "undeliverable file" to research undeliverable refunds and inquiries.

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(3)   The following chart contains an example of a situation you may encounter. Use this chart to assist in your analysis of undeliverable mail:

If ...	Then ...
Request was an undeliverable photocopy request sent to taxpayer	1. Pull original request and verify address
The request has a different "current address",	1. Correct the address. 2. Re-mail the correspondence.
The "current address" on request is the same as address on undeliverable mail,	Research IDRS for a new PN address.
A new PN address is located,	1. Correct the address. 2. Re-mail the correspondence.

3.5.21.3.4
(01-01-2024)
Return Transcript Requests

(1)   RAIVS functions use TDS as the primary method for requesting transcripts.

(2)   Return transcripts reflect line items as originally filed by the taxpayer.

(3)   Return transcripts do not reflect any changes made by IRS or the taxpayer during return processing or after posting of the original return, such as subsequent payments, adjustments, or amended returns.

(4)   RAIVS employees have access to nationally approved RAIVS checkbox letters.

(5)   Use TDS to request return transcripts for information.

   •   Select Postal Mail for the Delivery Method.

      Exception: Select On-Line for the Delivery Method if you are printing a transcript and mailing with a RAIVS letter.

   •   Use the short request option by only inputting the required fields on the initial screen (see TDS Tutorial).

      Note: This will send the transcript to the taxpayer's address of record as posted in IDRS.

   •   Use the long request to have TDS check CAF or RAF for an authorized representative by clicking on "Additional fields (Expand)" link.
   •   The long request **must** be used if the taxpayer has a pending (PN) address change on ENMOD or submitted a Form 8822 to change their address. To do this, input the relevant information in the "Recipient's First Name, MI" and "Recipient's Last Name/Business Name" fields. Required address fields will then display.

If ...	And ...	Then ...
The information is to go to a third-party,		Reject the request

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If ...	And ...	Then ...
The request is signed by someone other than the taxpayer,	you have a CAF number,	1. Use the long request and input the CAF information. 2. The system will search the CAF and accept or reject the request. 3. See the TDS Tutorials on the system.
TDS is down,		Use IDRS Command Code (CC) RTFTP.

3.5.21.3.4.1
(01-01-2024)
General Procedures for Requests for Return Transcripts

(1) Use TDS to order return transcripts for request. Follow procedures in IRM 3.5.21.1 through IRM 3.5.21.3.4 to order return transcripts.

If ...	Then ...
TDS is not available,	Use IDRS command codes ENMOD to research for pending address changes.
A pending address change is located,	Consider it the address of record.
A request is for multiple tax periods involving different spouses,	1. Ensure the product is delivered to the correct spouse(s) to prevent possible unauthorized disclosure. 2. Use multiple letters when necessary.
Questions arise,	Research Disclosure information by going to *https://irsgov.sharepoint.com/sites/ETD-KMT-KB003* and IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e). If you still have questions send an email to *Disclosure*

(2) Use nationally approved RAIVS letters, IRM 3.5.21.3.3.1 , Correspondence, for more information. **No local letters** are approved for the RAIVS program.

If...	Then...
The request is mixed (e.g., asking for photocopies and transcripts) and products are going to the taxpayer,	1. Always type in the taxpayer name. 2. Keep all batches of requests together, if possible. 3. Research batch rejects to verify the taxpayer information from the request.
The request is mixed (e.g., asking for photocopies and transcripts) and products are going to a third-party,	1. Reject the transcript request to the taxpayer, with a reject notification to the third-party. 2. Notify the third-party if the photocopy request must be rejected to the taxpayer for additional information.

If...	Then...
The research indicates no return posted,	See IRM 3.5.21.3.2, Rejecting Requests and IRM 3.5.21.3.3, Responses to Requesters for Tax Return/ Return Information.

(3) Sometimes a return transcript is not available for the tax year requested (TY 2019 and prior), yet a return is available on IDRS. Advise the taxpayer that a return transcript is not available, but they can submit a Form 4506, with proper remittance, for a copy of the posted return.

(4) If TDS is not available, use IDRS CC RTFTP to satisfy IMF requests.

1. Use a sanitized CC BRTVU for BMF requests (Sanitize this print to remove IRS computer information). If you have questions regarding this, research Disclosure information by going to *https://irsgov.sharepoint.com/ sites/ETD-KMT-KB003*, if you still have questions send an email to **Disclosure* for clarification.
2. Insert numeric zeros for blank fields normally containing data.
3. Stamp all pages of RTFTP or sanitized BRTVU with an **IRS Received Date** stamp.
4. Use appropriate letter to mail the transcript.

If...	Then...
A return transcript is requested for the current year and before the return due date,	Research IDRS for a posted return.
No record is found **and** the request is for a current year only,	1. Inform the taxpayer that the current year is not yet available. 2. Advise taxpayer to resubmit a new signed request in 30 to 60 days after filing and suggest they obtain a copy of the return from their tax preparer.
Request is for multiple tax periods including current year return, and research reveals current year is not posted,	1. Process other tax periods on request. 2. Advise taxpayer there is no record of the current year return and to resubmit their request 30 to 60 days after they have filed their return.
Request is for quarterly BMF returns and only the year is present (e.g., 2020),	Process the request using the last period of the tax year (e.g., 12/30/2020).
Request is for IMF returns and the tax period requested is a fiscal year filer (any other month than December),	Process the request using the tax period requested (e.g., 7-30-2020).
Request is for IMF returns and only the tax year is on the request,	Process the request using the last month of that tax year (e.g., 12-30-2020).

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3.5.21.3.5
(01-01-2024)
Verification of Non-Filing (VNF) Requests

(1) Form 4506-T has a check box for requesting verification that a **federal return was not filed** for a specific tax period. Follow procedures in IRM 3.5.21.1 through IRM 3.5.21.3.3 for reviewing and validating the request.

Note: If research indicates an SFR posted, See IRM 3.5.21.4.1.8 Requests for Copies of Substitute for Return (SFR)

(2) TDS provides VNF information for the current and three tax prior years. Requests for older tax years are fulfilled using Form 13873-T or Form 13873-V .

   a. Filing verification for the current processing year is not available until **after June 15**. If a taxpayer requests a VNF prior to June 15, then reject the request with instructions to resubmit after June 15.

     Note: June 15 is derived from the paper processing timeframe of 6-8 weeks based on the return being filed April 15.

   b. If the request is for quarterly BMF tax returns and only the tax year is provided, process using the last period of the tax year (e.g., 12/30/2020).

Caution: If the request is for multiple tax periods involving different spouses, great care must be taken when addressing response cover letter to prevent possible unauthorized disclosure when delivering to taxpayer. If questions arise, research Disclosure information by going to *https://irsgov. sharepoint.com/sites/ETD-KMT-KB003*, if you still have questions send an email to **Disclosure*.

(3) Use TDS for the current and three prior tax years.

- Select Postal Mail for the Delivery Method.
- Use the short request option by only inputting the required fields on the initial screen (see TDS Tutorial).
- Use the long request to have TDS check CAF or RAF for an authorized representative by clicking on "Additional fields (Expand)" link.
- Do **not** input the information in the "Recipient's First Name, MI" and "Recipient's Last Name/Business Name" fields.
- When you select Verification of Non-Filing from the Product Type drop-down on the Taxpayer Information page, a Third-Party Information box will appear with required fields. Input the taxpayer's information in these fields, using their address of record.

     Reminder: Input the taxpayer's new address if there is a pending (PN) address change on ENMOD or a validated Form 8822 submitted with the request.

If...	And...	Then...
No return is located,	Requested information is to go to the taxpayer,	Input the request in TDS.
No return is located,	Requested information is to go to a third-party,	Reject as a third-party transcript request.
A return is located,	Requested information is to go to a third-party,	Reject as a third-party transcript request.

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If...	And...	Then...
A return is located,	Requested information is to go to the taxpayer,	1. Print a return transcript in TDS using the On-Line delivery method. If a return transcript is not available, print an account transcript showing a return has posted (TC 150). 2. Send the transcript with a Form 13873-T, notifying the taxpayer that a VNF cannot be provided.

(4)   If TDS is not available or information cannot be obtained from TDS, as with tax periods older than the current and three prior years, process requests for verification of non-filing as follows using nationally approved RAIVS letters IRM 3.5.21.3.3.1 , Correspondence, :

If ...	And...	Then ...
No return is located,		Notify taxpayer that no return was located.
A return is located,	Requested information is to go to the taxpayer,	Notify taxpayer a return was located and enclose a return transcript if available (current and three prior years) or account transcript if older.
A return is located.	The taxpayer has authorized information be sent to third-party,	Reject as a third-party transcript request.
A return is located and other boxes - Return Transcript, Account Transcript, Record of Account, Wage and Income Transcript - are checked on the request,	Requested information is to go to the taxpayer,	1. Send available transcripts and advise if any requested transcripts are not available. (This will show that a return was filed for the tax period(s) requested and verification of non-filing cannot be made.) 2. No additional notification is needed for verification of non-filing.

Note: Sanitized internal transcripts will need to be printed and sent if TDS is not available. See the IRM subsection for the relevant transcript type and sanitizing instructions.

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| 3.5.21.3.6
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Account Transcript Requests | (1) | Account transcripts display Master File transactions as seen on CC IMFOLT and CC BMFOLT, showing the Transaction Codes (TC) and a description of the codes. It includes transactions that posted before, during and after original processing (e.g., payments, adjustments, penalties, etc.). |

(2) Follow procedures in IRM 3.5.21.2 through IRM 3.5.21.3.3 for reviewing and validating the request.

(3) Use TDS to send an Account Transcript. An Account Transcript is available in TDS for any account active on Master File.

- Select Postal Mail for the Delivery Method.

    Exception: Select On-Line for the Delivery Method if you are printing a transcript and mailing with a RAIVS letter.

- Use the short request option by only inputting the required fields on the initial screen (see TDS Tutorial).

    Note: This will send the transcript to the taxpayer's address of record as posted in IDRS.

- Use the long request to have TDS check CAF or RAF for an authorized representative by clicking on "Additional fields (Expand)" link.
- The long request **must** be used if the taxpayer has a pending (PN) address change on ENMOD or submitted a Form 8822 to change their address. To do this, input the relevant information in the "Recipient's First Name, MI" and "Recipient's Last Name/Business Name" fields. Required address fields will then display.

(4) If TDS is unable to provide the necessary information:

1. Initiate research to secure the required tax data and research CC INOLE on a joint account.
2. Research for an invalid SSN.
3. Send a sanitized CC IMFOLT or CC BMFOLT print whenever possible.
4. If the account information is not available using CC IMFOLT or CC BMFOLT, then send a MFTRA Type X.
5. If you are sending a MFTRA print other than Type X (A, C, E, S, etc.), then the transcript must be manually sanitized.

Note: See IRM 3.5.21.3(5) for sanitizing information.

Reminder: MFTRA type C and E are the only ways to accurately determine the years filed for Forms 709. Always use MFTRA for Form 709 account transcript requests.

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If ...	Then ...
A requester wants an unsanitized Account Transcript,	1. Advise him/her to submit the request under FOIA to: IRS Disclosure Scanning Operation 93A Post Office Box 621506 Atlanta, Georgia 30362-3006 2. Provide instructions on how to file under FOIA (Notice 1356).
No record can be located,	1. Notify the requester that the information is not available using the information provided on the request. 2. Close the case.
A request is for account information and requires computation or calculation,	Forward to Accounts Management (AM) for processing.
A request is for penalty calculations, total interest charged, etc.,	Forward to AM for processing.
A request is for a module balance,	Forward to the Collection function.
The request does not require a computation or calculation,	Process request per IRM 3.5.20.1 through IRM 3.5.20.3.
Request is for Quarterly BMF Returns and the year is only present, for instance 2020,	Process the request using the last period of the tax year, for instance 12-30-2020.

Caution: If a request is for multiple tax periods involving different spouses, great care must be taken when addressing the response cover letter to prevent possible unauthorized disclosure when delivering to the taxpayer. Research Disclosure information by going to the Disclosure Knowledge Management site at: *https://irsgov.sharepoint.com/sites/ETD-KMT-KB003* and IRM 11.3.2.4.1, Individuals. If you still have questions, send an email to **Disclosure* for clarification.

(5) Requests for internal use Account Transcripts, such as MFTRA-C (Complete) or MFTRA-S (Specific), may be received. While IRS does not advertise these transcripts as official external products, we honor these requests, as long as all the required information is provided and the requester is authorized to receive the information. Internal use transcripts will only be provided if the same information is not available in TDS.

   1. Detailed review and sanitization must be made prior to releases.
   2. See IRM 21.2.3.6, *Sanitizing IDRS Transcripts*, for sanitizing procedures.
   3. Mask any Personally Identifiable Information (PII) on the internal transcripts. See the *Internal IDRS Transcripts* page on the SERP TDS site for links to information on how to mask transcripts.

(6) An account transcript contains the following information:

* Name
* Social Security Number (SSN)

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- Type of form filed
- Marital status
- Tax on return
- Adjusted gross income
- Taxable income
- Self-employment tax
- Number of exemptions
- Amount of refund
- Amount of EITC (Earned Income Tax Credit)
- Account balance
- Accrued interest
- Accrued interest computation date
- Accrued penalties
- Accrued penalty computation date
- Self-employment income for taxpayer
- Self-employment income for spouse
- Transactions made on the account with detailed explanations

3.5.21.3.7
(01-01-2024)
Record of Account Transcript Requests

(1) Record of account transcripts display a combination of the return and account transcripts.

(2) Record of account transcripts are available in TDS for the current and three prior **tax** years. Reject any tax years requested that are older than the three prior tax years. See IRM 3.5.21.3.2 Rejecting Requests.

(3) Follow procedures in IRM 3.5.21.1 through IRM 3.5.21.3.3 for reviewing and validating the request.

(4) Use TDS to send a record of account transcript.

- Select Postal Mail for the Delivery Method.

  Exception: Select On-Line for the Delivery Method if you are printing a transcript and mailing with a RAIVS letter.

- Use the short request option by only inputting the required fields on the initial screen (see TDS Tutorial).

  Note: This will send the transcript to the taxpayer's address of record as posted in IDRS.

- Use the long request to have TDS check CAF or RAF for an authorized representative by clicking on "Additional fields (Expand)" link.
- The long request **must** be used if the taxpayer has a pending (PN) address change on ENMOD or submitted a Form 8822 to change their address. To do this, input the relevant information in the "Recipient's First Name, MI" and "Recipient's Last Name/Business Name" fields. Required address fields will then display.

3.5.21.3.8
(01-01-2024)
Request for Wage and Income Transcripts (Form W-2, etc.)

(1) Wage and income transcripts display earnings reported to the IRS on information returns filed payers. These include Form W-2 series, Form 1098 series, Form 1099 series, Form 2439, Form 5498, etc.

(2) Wage and income transcripts are available for the current and nine prior **tax** years.

- • Wage and income transcripts are currently only available in TDS for IMF accounts.
- • BMF wage and income information can be ordered in IDRS using CC IRPTRR (payer information) or IRPTRE (payee information).
- • Current year wage and income transcripts become available mid to late-May after the yearly TDS update.

  Note: Current year wage and income requests input in TDS prior to the May update will transmit a notification to the taxpayer that no records were found.

  Note: Yearly TDS update timeframes can be found in IRM 21.2.3.5.7, Transcript Restrictions and Special Handling.

- • Wage and income information is usually complete by the end of July following the year of the earnings (e.g., TY 2022 earning information is usually complete by July 31, 2023). July 31 is the due date for information returns when a timely extension has been filed by the payer.

  Note: Current year wage and income transcripts fulfilled prior to July 31 may be missing information if the payer has not yet filed the information returns.

(3) If information is available in TDS or IDRS, send the transcript(s) regardless of the time of year. The taxpayer is notified of the information availability on the Form 4506 series. Send a Form 13873 series letter advising the taxpayer to resubmit their request at a later time if there is **no** current year Wage & Income information in TDS or IDRS.

(4) Follow procedures in IRM 3.5.21.1 through IRM 3.5.21.3.3 for reviewing and validating the request.

Caution: Ensure the release of information is authorized. Individual taxpayers are only allowed to receive their own wage and income transcripts unless proper authorization is provided (e.g., both primary and spouse must sign the request if wage and income transcripts are requested for both).

(5) Use TDS to send IMF wage and income transcripts.

- • Select Postal Mail for the Delivery Method.

  Exception: Select On-Line for the Delivery Method if you are printing a transcript and mailing with a RAIVS letter.

- • Use the short request option by only inputting the required fields on the initial screen (see TDS Tutorial).

  Note: This will send the transcript to the taxpayer's address of record as posted in IDRS.

- • Use the long request to have TDS check CAF or RAF for an authorized representative by clicking on "Additional fields (Expand)" link.
- • The long request **must** be used if the taxpayer has a pending (PN) address change on ENMOD or submitted a Form 8822 to change their address. To do this, input the relevant information in the "Recipient's First Name, MI" and "Recipient's Last Name/Business Name" fields. Required address fields will then display.

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(6) If TDS is not available, send a sanitized IDRS print of CC IRPTRW.

(7) Order BMF wage and income requests from IDRS using CC IRPTRR (payer information) or IRPTRE (payee information).

(8) Below are common scenarios for wage and income information requests. Reject the request if the information cannot be provided. See IRM 3.5.21.3.2 , Rejecting Requests.

If ...	Then ...
A future tax year is requested,	Reject the request.
A year older than the current tax year and nine prior tax years is requested,	1. Reject the request, notifying the taxpayer to contact the Social Security Administration (SSA). 2. Research to see if the tax return is available. If the research indicates the return has not been destroyed, then also notify the taxpayer that they can request a copy using Form 4506.
Request is for withholding information for state or local taxes	1. Reject the request, advising the taxpayer to contact their local state office. 2. Research to see if the tax return is available. If the research indicates the return has not been destroyed, then also notify the taxpayer that they can requests a copy using Form 4506.
Box 8 on Form 4506-T,	Use "All Forms" in TDS to send information for authorized years.
Taxpayer indicates Form 1099 or Form 1098 without specifying the form type (e.g., Form 1099-G, Form 1098-E, etc.),	Use "All Forms" in TDS to send information for authorized years.
Taxpayer identifies the specific wage and income forms on the request (e.g., Form W-2, Form 1099-G, Form 1098-E, etc.),	Only provide information for the specified document(s).

If ...	Then ...
Request is for a Married Filing Jointly (MFJ) account,	Only provide transcripts for the taxpayers that signed and dated the request. ***Example:*** If only the spouse signed a request, only the spouse's wage and income documents can be provided. The primary's wage and income documents cannot be provided.

3.5.21.4
(01-01-2024)
Photocopy and Miscellaneous Requests

(1) This subsection provides procedures for completing photocopy and miscellaneous requests.

(2) Photocopy requests include the following:

- Copies of tax forms (individual, business, exempt organization, employee plans, etc.)
- Copies of electronically filed (e-file) returns
- Copies of "All Attachments" or "Other Documents"
- Copies of IRS-prepared Substitute For Return (SFR)
- Copies of requests with ID Theft indicator, follow procedures in IRM 3.5.21.2.8.2, ID Theft Procedures for Photocopy Request.

(3) Miscellaneous requests include the following:

- Form 4442, Inquiry Referrals, for closed Underreporter or Audit Reconsideration cases
- Form 8796, Request for Return/Information (Federal/State Tax Exchange Program)
- Requests under United States Department of Agriculture (USDA) Agreement

3.5.21.4.1
(01-01-2024)
Requests for Copies of Tax Forms and Managing Suspense Files

(1) Photocopy/National Archives and Records Administration (NARA) Project is a reimbursable project.

Note: Form 709 is not stored at an FRC; they are stored at the C-Site in Independence, MO which is operated by Submission Processing

    a. NARA is responsible for FRCs and charges IRS an established fee to process a "reimbursable copy" request for documents retired to FRC.

    b. The remainder of the photocopy fee is reimbursed to the functions at your campus processing the requests.

(2) If a Form 4506 request is received in RAIVS at your campus with an original IRS received date of 45 days or older, process the request as soon as possible. Maintain FIFO order using the IRS received date. Use the decision table below.

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If ...	And ...	Then ...
Request is for e-File or MeF return(s),		Process using normal procedures.

Request is for a paper filed return(s),
 Note: Additional information and instructions can be found at: *http://serp. enterprise.irs.gov/ databases/alerts.dr/2023/ alert23A0123.htm*
	Is from KC Files with below DLN:
	 • 09, 36, 37, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48 (KCSPC)
	   • 07,58,59,65 (formerly ATSPC)
	   • 17, 26, 27, 31, 34, 35, 38, 96 (formerly CSPC)
	   • 49, 56, 57, 61, 63, 64 (formerly MSPC)
	   • 10, 15, 24, 33, 68, 77, 80, 89, 90, 94, 95 (formerly FSPC)
	   • 01, 02, 03, 04, 05, 06, 08 (formerly ANSPC)
		• Do not ESTAB, initiate a second or special search to Files.
		 • Process the request as unavailable.
		 • Send the taxpayer a tax return transcript if available.
		 • Refund the photocopy fee
		 Note: If a request comes from TIGTA, TAS, GAO, Congressional Initiate a Special Search request using File Location Codes. IRM 3.5.21.2.4 , How Requests are Received.

Request is for paper-filed return(s)	No response is received from Files after 21 calendar days,	• Do not initiate a second or special request to Files. • Reject the request as unavailable. • Send the **taxpayer** a tax return transcript if available. • Refund the photocopy fee.

Example: Aged Forms 4506 were transshipped to your campus for processing. The original IRS received date is older than 45 calendar days from the date RAIVS received the transshipment at your campus. Follow the decision table above.

Example: Forms 4506 were received in RAIVS 10 calendar days after the IRS received date. A RAIVS clerk did not begin processing the Form 4506 until 50 calendar days after the IRS received date. Do **not** follow the decision table above. Process as normal with instructions below.

Exception: If receipts were delayed at your campus because of unusual circumstances, see IRM 3.5.21.3.1 (4), Timeliness Guidelines for RAIVS Inventory.

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(3) **All** requests initiated to secure tax forms from the Files area must be initiated as "reimbursable" requests (ESTABDR) unless instructed otherwise. Initiate the request from Files no later than 10 calendar days from receipt in RAIVS.

Exception: Forms 709 can only be requested on Form 2275.

a.   Maintain suspense files by received date.
b.   Associate incoming responses, research, documents, etc. daily.
c.   Purge suspense files daily.
d.   Hold request open until a response is received from document holding area.
e.   Make at least one attempt to pursue charge-out information.
f.   Address problems with late responses through management channels as needed.

(4) If the request is made on Form 4506, Action 61 Guidelines in IRM 21.3.3, Incoming and Outgoing Correspondence/Letters, do not apply.

a.   A 30-day interim letter is **not** required. Form 4506 instructions include notification that it may take 75 calendar days to receive copies.
b.   Provide a status to the requester if the request is not completed within the 75 days stated on Form 4506.

(5) All options need to be pursued before providing a transcript in lieu of the return, including notifying your manager/analyst.

Reminder: If receipts were delayed because of unusual circumstances, see IRM 3.5.21.3.1 (4), Timeliness Guidelines for RAIVS Inventory.

If...	Then...
There is no response/no record received from Return Files at 21 days	Submit a second request.
There is no response/no record after an additional 14 days,	Initiate a Special Search request using File Location Codes. IRM 3.5.21.2.4, How Requests are Received.
As of October 1, 2014, If there is no response/no record after 55 days	Open a ticket on IRS Service Central and follow IRM 3.5.61.24.1, Customer Feedback Process - Submitting Your Feedback.
No record received from Return Files at 75 days and 1. a response has been received from Special Search, and 2. you have pursued the charge-out information, and 3. management follow-up	1. Provide a Return Transcript to the taxpayer. 2. Refund the photocopy fee with an explanation that the return is not available at this time, and you are providing a Return Transcript in lieu of the Return. 3. The Requester may request it again at a later date.

(6) After 75-day time frame has expired with no response from Files, initiate a manual reimbursement.

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Note: Before initiating a manual refund check IDRS to ensure original payment posted to the photo fee fund, and did not post to master File.

(7) When requesting documents from the Correspondence Imaging Inventory (CII) and a document request is for an adjustment document (e.g., Form 1040X), the CII case must be printed out by the Files Section.

(8) Input the request using CC ESTABDX.

   a.   Files personnel will pull the Form 5147, IDRS Transaction Record. This will show the Correspondence Imaging Inventory (CII) Case ID # and can also be identified if the "CIS IND" contains a "1".

   b.   The CII Case ID will be printed in the Remarks section of the Form 5147.

   c.   A CII document can also be identified on CC ENMOD or CC TXMOD by the "CIS IND" of "1" and/or a CII Case ID Number as shown below.

Example: 290 02092004 0.00 200404 18254-407-05XXX-4 ADJ-RSN-CD>006-061-036- AMD-CLMS-DT>11202003 CIS-IND>1

(9) If transcripts are requested on Form 4506, follow the relevant instructions in IRM 3.5.21.3 through IRM 3.5.21.3.8 .

(10) Aging criteria are set for different products based upon the average time frames for case closure (See IRM 3.5.21.3.1, Timeliness Guidelines for RAIVS Inventory).

(11) Document your case history sheet (follow local procedures) with your actions and notify the requester if there is a delay in processing.

Note: Partially completed photocopy requests must not be held longer than 31 days before sending to the requester.

(12) If Form 4506 are not timely received or processed by the RAIVS unit because of extended building closures, weather and safety procedures, program suspensions, or closures/delays in other functions used by RAIVS (e.g., FRC, Files, etc.), then RAIVS/IVES HQ will provide processing guidance. If an issue has been identified but has not been addressed, contact campus P&A staff to elevate to HQ.

3.5.21.4.1.1
(01-01-2024)
PART PAID Procedures

(1) Review tax form requests for remittance amount.

   1.   Notate request as PART PAID if insufficient payment for all tax periods requested was not identified during preprocessing.

   2.   Reject request (See IRM 3.5.21.3.2), Rejecting Requests

   3.   Advise the requester that insufficient remittance was submitted,

   4.   Refund payment.

3.5.21.4.1.2
(01-01-2024)
General Guidelines for Tax Form Copy Requests

(1) Generally, different types of returns are destroyed after specific periods of time.

Reminder: Returns which would have been destroyed are kept for a longer period of time if a case is open.

   a.   Do not assume a return has been destroyed based on its age.

   b.   **Do not reject** a request without first checking IDRS/CFOL to determine if subsequent activity has occurred on taxpayer account.

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(2)   Maintain good contact with Special Search, National Archives and Records Administration (NARA), microfilm units and other functions that service RAIVS function. This is critical to a smooth operation.

Caution: If responses are not received from a servicing function in a reasonable period of time, management must contact the functional area for the status of the request. **Do not simply re-input the request.**

If...	Then...
The original DLN has been re-numbered and the document is still retrievable,	Request the re-file DLN on IDRS using CC IMFOLT, CC BMFOLT, or CC TXMODA.
Collection Statute Expiration Date (CSED) is later than the current date,	Request the return.
Research reveals the return has been destroyed,	Research IDRS/CFOL or CC IMFOLV (see table below).

(3)   Separate requests must be entered for each tax period requested.

Note: Request is for copies of Quarterly BMF Returns and the year is only present, for instance 2016. Then process the request using the last period of the tax year, for instance 12-30-2016. Pay specific attention to dollar amounts as to how many quarters are being requested if only years are listed.

Note: Due to the retention period of Form 706 and Form 709, both on-line and microfilm must be checked for accounts removed to retention.

Reminder: Files may archive documents a little differently, (i.e., sometimes two inputs are required to retrieve Form 1040EZ if Form W-2 was separated from the documents.)

If...	And...	Then...
IDRS/CFOL research reveals that the requested tax module was moved to retention register,		Check to see if the Retention Register Module is on-line using the appropriate command code: • CC IMFOLR, • CC IMFOLT, • CC IMFOLV, • CC BMFOLR, or • CC BMFOLE

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If...	And...	Then...
The DLN can be secured,	The return has **not** been destroyed,	Request the return (See Document 12990, Records Management, Records Control Schedule for Service Center Operations. ***Note:*** Review IRM 21.2.2.5.9, On-Line Retention Register, for guidelines.
The return is unavailable through ESTAB, TRPRT, or has been destroyed,	It is not a third-party request,	1. Provide the return transcript if available (current and three prior years) or Account Transcript if older using TDS.
The return is unavailable through ESTAB, TRPRT, or has been destroyed,	It is a third-party request,	1. Provide the **taxpayer** with the Return Transcript if available (current and three prior years) or Account Transcript if older using TDS. 2. Notify the taxpayer and the third-party appropriately.
The return is unavailable through ESTAB, TRPRT, or has been destroyed,	No return information is available through TDS,	1. Close case. 2. Notify the requester.

(4) Requesters using Form 4506 are directed to submit requests to the campus indicated in the instructions (based on the state in which they resided when the return was filed). However, you may receive requests which should have been sent to another campus.

   1. **Work the request at your campus**.
   2. **Do not** reject a request with instructions that the requester submit the request to another campus.
   3. **Do not** transfer requests to another campus for processing unless a specific agreement exists between campuses.
   4. If an agreement does exist and case is transferred, notify the taxpayer his/her case is being transferred.
   5. Refund any photocopy fee deposited by your campus if a return is not found.

(5) Local management can determine if a request must be expedited.

   1. Use ESTAB, Request Code V, (*ESTABV*) to expedite a request.
   2. Secure supervisory approval.
   3. Keep the expedite request volume to a minimum.

(6) Up to eight tax periods can be requested on Form 4506.

(7) **Do not** reject a request because more than the allowable number of periods are listed.

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(8)   If taxpayer requests only page 1 of Form 1040, provide front and back of Form
      1040 .

Note: When providing copies of tax returns of partnerships, S corporations, trust
         or estates (Form 1065, Form 1120-S, Form 1041, Form 709, and Form 706),
         attachments, schedules, or other listings that include entity information (i.e.,
         name, address, TIN.) of taxpayers other than the filing entity or the request-
         ing party must be removed. For example, a taxpayer requesting a copy of
         Form 1065 may only obtain a copy of the Form 1065, Schedule K, and the
         taxpayer's own Schedule K-1.

(9)   If the taxpayer requests copies of a specific form from their tax return, only
      copy and send the specified form (e.g., only Form W-2 is listed on Line 6 of
      the request). This is all the taxpayer is authorizing for disclosure.

(10) If the IAT iTV Tool results indicate ID Theft only under W&I and/or provides the
      pop-up box stating do not send wage and income documents, include copies
      of Forms W-2 that are attached to the requested return. These are part of the
      actual document that was sent in by the taxpayer.

Caution: W&I **transcripts** may not be provided.

3.5.21.4.1.3
(01-01-2024)
Requests for Copies of
Exempt Organization
Returns

(1)   An Exempt Organization (EO) or a person from an exempt organization can
      request a copy of the organization's return which is available for public inspec-
      tion using Form 4506-A, Request for Public Inspection or Copy of Exempt or
      Political Organization IRS Form or submitting a written request.

Note: For BMF signature comparison refer to IRM 11.3.2.4 Persons Who May
         Have Access to Returns and Return Information Pursuant to IRC 6103(e)

(2)   Available Exempt Organizations (EO) forms includes the following:

      - Form 990
      - Form 990-EZ
      - Form 990-PF
      - Form 990-T (filed after August 17, 2006)
      - Form 5227 (filed after December 31, 2006)

Reminder: Form 4506-T may be used for requests from the general public.

(3)   Form 4506-A will be processed following procedures found in IRM 3.20.13,
      Exempt Organizations Photocopy Procedures.

(4)   All EO requests on Form 4506-A, or written requests without payment, are
      worked by the Ogden Campus. Any request for a copy of an EO return
      received on a Form 4506-A at a site other than Ogden must forward the
      request to:

Ogden IRS Campus

Mail Stop 6734

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1973 N Rulon White Blvd

Ogden, UT 84404

(5)   All EO requests on Form 4506 or Form 4506-T must be worked in the site it is received.

(6)   The instructions for Form 4506-A lists the photocopy fees for the copies requested. Form 4506-A requires payment per page.

(7)   Form 4506 must be used if a complete copy of the return (including all attachments) is requested.

3.5.21.4.1.4 (01-01-2024) **Requests for Copies of Employee Plans Own Return**	(1) An employee benefit plan or a person from an employee benefit plan may request a copy of its Form 5500, Annual Return/Report of Employee Benefit Plan, or Form 5500-SF, Short Form Annual Return/Report for Small Employee Benefit Plan. Only the Department of Labor (DOL) can provide copies of the Form 5500 and Form 5500–SF. They are available at the following address:

   Department of Labor

   Public Disclosure, Room N-1513

   Pension and Welfare Benefits Administration

   200 Constitution Avenue NW

   Washington, DC 20210-1111

(2)   Public Disclosure requests for Employee Plan Form 5500 Series (except for Form 5500-SF) must be sent to the Department of Labor at the address in Item (1) above.

(3)   Public requests for copies of Form 5500-EZ with a plan year prior to 199912 and after 200901 can be routed to the following address for processing:
Internal Revenue Service
1973 North Rulon White Blvd
Attn: EP Accounts Mail Stop 6552
Ogden, UT 84404

(4)   If a request is received for Plan Years ending 199912 - 200812, return the request to the filer telling them the Form 5500–EZ for the Plan Period requested is unavailable and we cannot provide them with a copy.

Note: Form 5500–EZ filed between 199912 and 200812 are no longer available. The IRS and/or DOL no longer have access to the Form 5500–EZ images to fill the requests for a copy. Form 5500-EZ is historical as of 12/10/2009.

3.5.21.4.1.5 (01-01-2024) **Requests for Copies of "All Attachments" or "Other Documents"**	(1) Process requests received (except on Form 4442) with statements such as "all attachments" or specifically for "other documents" as follows:

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If ...	Then ...
Request states "all attachments,"	Process request following normal procedures, providing return and schedules as originally filed.
Request asks only for documents not part of original return filing, such as Examination reports or Statutory Notice of Deficiency,	Research to see if case is open in Examination (TC 420) or Underreporter (TC 922) function.
The case is open in Examination or Underreporter,	1. Refund any payment. 2. Notify function that the taxpayer is asking for a copy of specific documents related to an open case. 3. Provide the function with a copy of the request. 4. Notify the taxpayer that the request has been referred to the appropriate function.
The case is not open in Examination or Underreporter,	See IRM 3.5.21.4.3, Requests for Closed Underreporter or Audit Reconsideration Cases, for processing procedures.
Request is for a copy of an amended return,	1. Process as regular photocopy request, using CC ESTABDR for DLN (Document Code 54) of amended return. 2. Do **not** reimburse payment.
Request asks for return **and** documents not a part of original return filing, and not items mentioned above,	1. Process request for copy of return. 2. Advise requester other items must be requested under Freedom of Information Act (FOIA) and include Notice 1356 .
Request is **only** for copies of items requester did not send to IRS, or were not provided a copy during normal processing. (This includes internal IRS documents.)	1. Reject request. (See IRM 3.5.21.3.2, Rejecting Requests) 2. Reimburse any payment. 3. Advise requester that request must be submitted under FOIA and include Notice 1356. Send an email to *Disclosure* if questions arise.

(2) The Ogden RAIVS unit processes requests for copies of Form 8038 series and Form 8328 information returns filed by issuers of Tax-Exempt bonds. IRM 21.7.7.7, Tax Exempt and Tax Credit Bonds (TEB) Background, provides background/clarification, definitions, MFT codes, document codes, and report numbers.

   a. Make sure the requester is authorized to receive the information. The requester must be an official of the municipality, such as a Director of Taxation. See IRM 11.3.2.4.5, Government Agencies, for additional disclosure authorization information. If you are in doubt, send an email to *Disclosure* with your question and authorization documentation/information. Based on the response, process or reject the request.

   b. To obtain the return, use CC TXMOD or BMFOL using TXMODAXX-XXXXXXX MM RRR TTTTTT or BMFOLRXX-XXXXXXX MMTTTTTRRR . X = EIN, M = MFT, R = Report Number, and T = Tax Period.

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    c.   Returns processed prior to 2001 are identified with a TC 973, with a triple zero (000) Report Number. There may be multiple TC 973 per tax period. Each TC 973 represents a separate return. TC 973 information can be displayed via CC BMFOLT.

    d.   Returns processed 2001 and subsequent, are identified with a TC 150. There is only one TC 150 per account.

3.5.21.4.1.6 (01-01-2024) **Current Year Return Copy Requests**	(1) Process current year requests by researching IDRS for a pending or posted return.

If ...	And ...	Then ...
Request is for a copy of current year return ONLY,	Research reveals current year is not posted,	Advise taxpayer to resubmit the request in 30 to 60 days after they have filed their return and refund the money.
Request is for a copy of current year return only,	Research reveals return has been received by IRS (i.e., TC 610, Remittance with Return) but not posted,	1. Suspend request for two weeks.
Return is not posted after suspense period,		1. Reimburse payment. 2. Advise taxpayer there is no record of the return and to resubmit their request 30-60 days after they have filed their return. 3. Close IDRS control.

Request is for copies of multiple tax periods including current year return,	Research reveals current year is not posted,	1. Process other tax periods on request.
		2. If suspense is required, search current year again after two-week suspense period.
		3. Initiate a reimbursable copy request for return.
		4. If still no posting,
		   • reimburse payment, and
		   • advise taxpayer there is no record of the return and to resubmit their request 30-60 days after they have filed their return.
		5. Close IDRS control.

Research reveals a return posting,		1. Initiate a reimbursable copy request for the return using ESTABDR.

3.5.21.4.1.7
(01-01-2024)
Electronically Filed (E-File) and Modernized e-File (MeF) Returns

(1) IRS *E-FILE* returns are currently filed in six centers and can be identified by a unique File Location Code (FLC). The first two digits of the DLN indicate file location code as follows:

If DLN Begins With...	Then Return Filed at...
16 (14 - Secondary FLC filing season 1998))	Andover
20 (Formerly 98, which is now obsolete)	Austin (International returns, Form 2555, Form 2555-EZ, Form 8833, Form 8854, Form 8891 or Foreign Country address indicator "3")
21 (Formerly 66, which is now obsolete)	Austin (U.S. Possessions addresses and returns containing U.S. Possession forms)
30 (32 - Secondary FLC)	Philadelphia
35 and 38 (35 - Secondary FLC for 1998, FLC 55 before 1997)	Cincinnati
70 (79 - Secondary FLC)	Kansas City
76 (75 - Secondary FLC for 1998, FLC 85 before 1997)	Austin
80 (90 - Secondary FLC)	Fresno
93 (92 - Secondary FLC for 1998)	Ogden

(2) When a taxpayer files an electronic return, the return consists of electronic data, therefore, no paper form is available through Files. A taxpayer files electronically:

- Through a preparer E-File, or
- On-Line (On a personal computer)

(3) Beginning with Tax Year 2007, Electronic Return Originators (ERO) can e-file individual income returns only if the returns are signed electronically using either the Self-Select or the Practitioner Preparer Identification Number (PIN). EROs will no longer use Form 8453 as a signature document, but will use a re-designed Form 8453, U.S. Individual Income Tax Transmittal for an e-file Return, to transmit supporting paper documents that are required to be submitted by the ERO to the IRS.

(4) Taxpayers who file electronically for TY 2000 - 2006 and subsequent can choose to use the Self-Select Personal Identification Number (PIN) option Form 8453-OL with a signature. No paper form is available through Files.

(5) When working cases where the signature document is required for an electronically filed return, you may research IDRS in one of two ways to determine if you must request a Form 8453 or Form 8453-OL from Files:

a. Use Command Code TRDBV.
b. Enter the ACC CODE (access code) associated with the return.

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    c.   Under the heading ACC CODE, look for the literal JURAT-INFO or SIGNATURE. If either are present, the taxpayer has used the Self-Select Option to sign the return.

    d.   Enter the ACC CODE associated with the literal JURAT-INFO or SIGNATURE and the information will be displayed. If this is a joint return, there should be two JURAT screens, one for the primary signature and one for the secondary signature.

> **Caution:** In the case of a joint return, if the primary taxpayer chooses to use a Self-Select PIN option, the secondary taxpayer must also use this option to sign the return.

    e.   Identify by Document Code in DLN - (xxxDC-xxxxxxxx-x). For E-FILE of On-Line returns, use FLC code. See Document 6209, IRS Processing Codes, and Information for listing of FLC codes.

(6)   For available tax years:

    a.   Use CC TRPRT to obtain tax return data.

> **Note:** To retrieve the returns you will use Control D.

    b.   Use CC TRDBV to request the signature document.

    c.   Review CC TRDBV for a PIN.

If...	Then...
A PIN is identified,	There will be no Form 8453 or Form 8453-OL. The PIN is the signature.
CC TRPRT does not indicate a PIN was used,	1. Request Form 8453 or Form 8453-OL using CC ESTAB. 2. Annotate the remarks section of CC ESTAB with "Form 8453, Form 8453-OL only."

(7)   If research indicates the tax return is MeF, follow the instructions below to print a copy of the tax return.

- On MeF filed returns, the literal "MeF" will show to the left of the DLN.
- You will need to enter through EUP, Application: MeF **IMF** Tax Return & Ack Prod or MeF **BMF** Tax Return & Ack Prod, then research the TIN for the return.
- You can print the return directly to your local printer from the MeF page.

> **Note:** When printing a MeF return, be sure to adjust page set-up margins to Right (R)/Left (l) to .25 and Top (T)/Bottom (B) to .25. Otherwise, the line amounts will not display on the printed page.

3.5.21.4.1.8
(01-01-2024)
Requests for Copies of Substitute for Return (SFR)

(1)   Substitute for Returns (SFR) are documents prepared by IRS in order to process assessments of tax for both IMF and BMF returns.

(2)   The documents are usually blank except for words "**Substitute for Return**" across the top.

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(3) On CC TXMOD, the SFR indicator will be marked for both IMF and BMF returns.

1. Reject the request back to the taxpayer.
2. Refund any photocopy fee submitted.
3. Provide a Return Transcript (if available). If no Return Transcript is available, send taxpayer an Account Transcript.

   Note: Do not send the Account Transcript if the request is for a third-party.

   Exception: Do not send a transcript if there is an ID theft indicator, the request is incomplete or the request does not pass authentication (TIN mismatch, address mismatch, etc.)

4. Advise the requester that a request for the copy of the substitute for return must be made under FOIA to
   IRS
   Disclosure Scanning Operation 93A
   Post Office Box 621506
   Atlanta, Georgia
   30362-3006
5. Include Notice 1356 for information about how to request the copy under FOIA.

3.5.21.4.1.9
(01-01-2024)
Follow-Up Procedures for Requesting Original Tax Forms from Return Files

(1) Make every attempt to locate the original tax form requested.

Reminder: Only the following campuses have Underreporter functions: **Atlanta, Austin, Brookhaven, Fresno, Ogden, and Philadelphia.**

If...	Then...
The return is charged out to another function,	1. Contact the function where the document is charged to secure a copy of the return. 2. Advise them you are responding to a paid request for a copy of the return. 3. Ask for an expeditious response. *Note:* Agreements must be negotiated with areas that keep large volumes of returns for extended periods of time.

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If...	Then...
The return is charged out to Underreporter Function (check for TC 922 on IDRS),	1. Contact Underreporter to secure a copy of the return. 2. If Underreporter indicates the return has been re-filed, initiate another reimbursable copy request.

3.5.21.4.1.10
(01-01-2024)
Review of Photocopied Tax Form

(1) When you receive a copy that you have requested, sending the copy to the requester must take precedence over other work, except for IVES.

1. Review the documents received for completeness.
2. Compare the signature(s) on the return or copy against the signature(s) on the request.

IMF Signature(s)	BMF Signature(s)
Use standard processing procedures. Also, refer to IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e)	For authority refer to IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e)

Reminder: If the signature comparison is questionable or missing on the records pulled from the return files, and IDRS research shows the "current address" or "address at time of filing" that was submitted on the request **matches** the "address of record", then continue working the request.

3. Make a copy if original document is received.
4. Ensure all forms and schedules are present.
5. Expedite follow-up requests for missing items. Mark written requests "Follow-up Documents Missing."
6. If you think there are documents which cannot be released except under FOIA, send an email to *Disclosure* asking if the request should be processed as normal or rejected as FOIA. If advised to reject, notify the requester that these documents must be obtained under FOIA include Notice 1356. For information on how to handle an SFR see IRM 3.5.21.4.1.8 , Request for Copies of Substitute for Return (SFR)
7. Stamp first page only "**Photocopy**," unless the document is an electronic return, and each page already has "TRPRT PRINT DO NOT PROCESS" printed on it.

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If...	Then...
Form W-2 is not attached to the return,	Request a transcript of W-2 information through IDRS or TDS (if available) and continue processing request. **Exception:** You will not send W-2 information, if while conducting research on IAT and the ID Theft pop-up box indicating not to send W-2s was present.
Unable to locate a return posted for the requested tax period,	1. Notify the customer we are unable to locate a return in our files with the information provided and no further action can be taken on the request. 2. Provide a return transcript, if available. (See IRM 3.5.21.3.4, Return Transcript Requests) 3. Reimburse payment. See (IRM 3.5.21.4.1.12.1 , Refunding Prepaid Photocopy Fees)

3.5.21.4.1.11
(01-01-2024)
Certified Copies of Tax Forms

(1) There are two types of certified copies:

- Informal certification
- Formal certification

(2) If the taxpayer requests a certified copy, use the informal certification process to fill the request.

(3) Delegation Order 11-5 provides authority to certify Authenticity of Official Documents. Delegation Order 11-5 authorizes the Submission Processing Field Director, the Data Conversion Operation (DCO) Program Manager and the DCO Department Manager to certify documents. This authority may not be re-delegated. See IRM 1.2.2.11.5, Delegation Order 11-5, (Rev. 1), Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents.

(4) Prepare informal certified copies as follows:

1. Prepare copy of return per guidelines in IRM 3.5.21.
2. Stamp first page with "**certification**" stamp bearing the appropriate signature. (All pages of return must be bound together using stapler or similar method, indicating that all pages are included under certification.)
3. An example of acceptable verbiage for certification is ***Authentic IRS Reproduction. Per IRC 6103(p)(2)(c), this photocopy has same legal status as if it were original***.
4. Deliver informal certified copy of tax forms using IRM 3.5.21 procedures.

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If...	Then...
A certified copy of the return cannot be provided,	Send the taxpayer a Return Transcript, if available, using the informal certification process.
The Return Transcript requested is older than the current or three (3) prior years,	1. Advise the requester that the information is not available.
The request is to certify a Non-Filing or a Non Record,	1. Stamp the letter with the informal Certification Stamp.

(5)   A **Formal Certification**, (usually referred to as Blue Ribbon), is not performed by RAIVS.

(6)   IRS employees (usually Disclosure or Compliance) identify the need, generate the request through the National Standard Application and process, or send it to the appropriate campus function for processing, (usually Data Conversion Branch).

(7)   RAIVS may be asked to retrieve the return from a Federal Records Center.

3.5.21.4.1.12
(01-01-2024)
Prepaid Photocopy Fees

(1)   If a copy of a return cannot be provided, RAIVS will:

•   provide a Return Transcript to the taxpayer, if available, and
•   refund the fee to the taxpayer or third-party indicated on Form 4506.

Note: If the return is received after the refund has been issued to the taxpayer or third-party, do not send the return. Send the return back to Files if the original was received.

(2)   Accounting for Photocopy fees:

1.   Photocopy fees are not tax payments and must not post to the taxpayer's master file account or be considered for offset to the Treasury Offset Program (TOP).
2.   Payments are detached from Form 4506 by Receipt and Control (R&C) or by RAIVS employees working within the R&C area.
3.   R&C deposits payments into a special Revenue Accounting Control System (RACS) Account 6310, Treasury Account 20X6877.
4.   Receipts and adjustments are reflected on RACS Report 0129.
5.   The net income is recorded in the undispersed Appropriation Account Ledger File Tracking System (FTS) 6653, Account 20X6877.
6.   Once the funds are deposited, Beckley Finance Center transfers the funds into the Internal Revenue Administrative Appropriation Accounts.
7.   If, at any time, the photocopy fee is found erroneously posted to the taxpayer's tax account, prepare Form 2424, Account Adjustment Voucher, to transfer the credit from the master file to the RACS account. Forward the completed Form 2424 to Accounting.

(3)   The R&C employee or the RAIVS employee working within the R&C area will take the following actions:

1.   Notates the money amount on Form 4506 with a green rocker to indicate receipt. (The paper Form 4506 is the record of payment.)

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2.   Sends the Form 4506 to RAIVS for processing.

(4)   Earnings are recorded in Project 110, Taxpayer Photocopy, on the Automated Financial System (AFS).

(5)   There are no reimbursable earnings for expenditures related to requests associated with dishonored checks or in instances when photocopies are provided free of charge. All such expenditures must be absorbed by appropriated funds in the financial plan(s) concerned.

(6)   Additional information can be found in IRM 3.17.63, Redesign Revenue Accounting Control System (RRACS), and IRM 3.8.44, Campus Deposit Activity.

3.5.21.4.1.12.1
(01-01-2024)
Refunding Prepaid Photocopy Fees

(1)   The following criteria require use of the prepaid photocopy refund process:

a.   Refund prepaid photocopy fees when a copy of the return cannot be provided.
b.   Refund any overpaid portion of prepaid photocopy fees.
c.   Refund prepaid photocopy fees when requests are rejected.

(2)   Process refund for prepaid photocopy fees as follows:

If ...	And ...	Then ...
Box 9 is **not** checked,	Name on line 3 matches taxpayer name on line 1a or line 1b,	Use line 3 to issue refund.
Box 9 is **not** checked,	Name on line 3 does **not** match taxpayer name on line 1a or line 1b,	Research RTR for correct refund information.
Box 9 is **not** checked,	Third-party information is present on line 5,	Research RTR for correct refund information.
Box 9 is **not** checked,	Taxpayer is deceased and the Executor, Administrator, etc. information is **not** listed on line 3 or line 5,	Research RTR for correct refund information. Do not issue a refund to a deceased taxpayer.
Box 9 is checked,	Third-party information is present on line 5,	Use line 5 to issue refund.
Box 9 is checked,	Third-party information is **not** present on line 5,	Research RTR for correct refund information.
Photocopy request is rejected and/or fees are not required,	There is no green rocker amount on the request,	Research RTR for fees paid and refund information.

1.   Use the National Standard Application (NSA), Photocopy Fee Refund System (PHOREF), to initiate refunds. It mandates managerial approval of all refunds. See User Guide (available in the unit or by downloading from the Help section within PHOREF). See IRM 3.5.21.4.1.12.1(3), Refunding Prepaid Photocopy Fees.

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Note: Refunds over $1000.00 cannot be entered in PHOREF. You will split the cost and have two refunds numbers.

2. Note refund amount on original Form 4506 and/or case history sheet (Follow local procedures) attached to the form.

3. Input the refund details in the Remarks section in PHOREF if required by your campus. Examples of refund details are listed below and are not all-inclusive. Refer to local procedures for campus-specific requirements.

PHOREF Detail Examples
• Rejected years (e.g., Rejected 2015-2018)   • Rejection reason (Altered, signature, IDT, etc.)   • Where refund is sent (to TP, to 3rd party)   • If box 9 was checked (box 9, no box 9)   • If RTR was verified (RTR checked)   • Any other important details or as required by the campus

4. Input each refund item and amount on the PHOREF LOG provided by HQ. Refunds must be separated between requests received in the current fiscal year (FY) and requests received in the prior FY. Use the received date stamp on Form 4506 to determine the correct date. The FY begins on 10/01 and ends on 09/30 the following calendar year (e.g., FY22 runs from 10/01/2022 - 09/30/2023). Follow local procedures.

Example: If the current date is 12/03/2022, a request with a received date stamp of 09/20/2022 would be considered prior year. If the current date is 12/03/2022, a request with a received date stamp of 11/15/2022 would be considered current year.

PHOREF LOG Input
• Use a new log for each report period, ensuring the log does not contain data for refunds previously processed by Accounting.   • Input the refund amount and received date of the Form 4506 under the appropriate columns based on when the request was received (current year or prior year).   • The log will provide total item counts and amounts for current and prior year refunds for use on the Photocopy Refund Report Summary generated by the Photocopy Refunds Authorization Report (see below).

5. The system will initiate correspondence to the requester about the refund.

6. RAIVS will review the Quality Review (QR) Listing against the Form 4506 for accuracy before sending the PHOREF package to Accounting for processing.

7. When processed, file the original Form 4506 and any other forms and authorization.

(3) Once a week, or as mutually established by RAIVS and Accounting, the RAIVS unit will process the pending photocopy refunds in the Photocopy Fee Refund System (PHOREF).

Caution: These procedures must not be completed until RAIVS is ready to submit the PHOREF package to Accounting. Some reports may only be

produced once and must not be produced again until Accounting has processed the previous PHOREF package. Refer to the PHOREF user guide for details on specific reports.

1. Run the Duplicate Name, Duplicate Address and Duplicate TIN reports, and address any discrepancies.
2. Review the QR Listing against the corresponding Forms 4506 for accuracy. If an item requires correction, delete the record and input with the correct information.

Verifying QR Listing
•   Verify entity information (e.g., name, address, etc.).   •   Verify dollar amount of refund.   •   Verify refund amount was deposited by IRS using the green rocker amount edited by Receipt & Control or RTR research.   ***Caution:*** Do not refund more than the amount deposited.   •   Verify that the correct refund information is identified according to the chart in IRM 3.5.21.4.1.12.1 (2) above.

3. Supervisor role: verify and authorize each day's PHOREF inputs using the Supervisor Authorization List. Print and verify the Authorized List report for each day against the entries in the PHOREF LOG.
4. Supervisor role: generate and print the Final SPS Listing for the date range of authorized, unprocessed refunds.
5. Supervisor role: print the Photocopy Refunds Tape Report and the Photocopy Refunds Authorization Report.
6. The Photocopy Refunds Authorization Report will produce a page titled "Photocopy Refunds Report Summary". Complete the summary page as follows:

Completing Photocopy Refunds Report Summary

•   Use the information from the report summary to complete the top of the PHOREF LOG.
 •   Compare Item Count and Total Refunds to the PHOREF LOG and ensure figures match.
 •   Use data from the PHOREF LOG to edit prior and current year item counts and refund amounts underneath "Total of Refunds" on the report summary. Ensure the sum of prior and current year figures equals the total amounts on the summary page.
     Example: Prior: $5000 with 75 items. Current: $12000 with 150 items.
 •   Digitally sign the summary page in the designated area.
     Note: Only an Authorized Manual Refund Approver with a current Form 14031 on file with Accounting may sign. The digital signature must be formatted as stated in IRM 3.17.79.3.5.5, Manual Refund Digital Signature Requirement.

7. Send the items listed below to Accounting. Follow local procedures.

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Accounting PHOREF Package
• Completed and signed Photocopy Refunds Report Summary. • Authorized Lists. • Photocopy Refunds Tape Report. • Final SPS Listing.

8. Accounting Operations will verify that the Photocopy Fee Refund data for scheduling and certification is accurate and corresponds to the Final Photocopy Fee Refund listing signed by the Authorized Approving Official. Once the Photocopy Fee Refund data is determined to be correct and has been "approved' by Accounting, they will release the refunds to the Bureau of the Fiscal Services (BFS) for processing. See IRM 3.17.79.8.3, Refunds or Reimbursement of Photocopy Fees (Form 4506).

Caution: Do not create a new PHOREF package until Accounting has notified RAIVS that the previous package was approved and submitted to BFS.

3.5.21.4.1.12.2
(01-01-2024)
Undelivered Refunds and LMTD Pay Cancellation

(1) The undeliverable photocopy fee refunds, SF 1098, *Schedule of Canceled or Undelivered Checks*, and IRS Miscellaneous LMTD Pay Cancellation Listing are forwarded to the RAIVS unit.

(2) RAIVS will process as follows:

• Research listings,
• Search "returned refunds" file,
• Search "undeliverable file", or
• locate original request, if available.

If ...	And...	Then ...
Research reveals an IRS error when issuing the check,		1. Process a new check. 2. Notate actions taken on the listings. 3. Maintain the listings for 60 calendar days from receipt. (These listings are evidence that photocopy fee checks were returned/canceled).
Taxpayer inquires about non-receipt of refund,	the credit is found,	1. Reissue the check. 2. Verify the correct address is used. *Reminder:* Government checks are valid for one year after issue date.

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If ...	And...	Then ...
An inquiry is received regarding a refund of photocopy fee,	research indicates • the refund was made, • no SF 1098 is located, and • it is less than one year	1. Contact Refund Inquiry and request a tracing action be initiated. 2. Follow procedures given by Refund Inquiry and reissue the check or file the inquiry. 3. Notify taxpayer of the resolution.

3.5.21.4.1.12.3
(01-01-2024)
Returned Photocopy Refund

(1) When an IRS prepaid photocopy fee check is returned by taxpayer, Refund Inquiry will take the following actions:

1. Acknowledges receipt of check.
2. If the returned check is older than one year, Refund Inquiry will also stamp the check non-negotiable and forward to the RAIVS unit as part of the case file.
3. Sends SF 1098 to the RAIVS function when the credit is redeposited.

(2) RAIVS function will:

1. Maintain a file of returned photocopy refunds for at least 60 calendar days from date received in RAIVS. Then purge and destroy.

If ...	Then ...
The taxpayer's correspondence does not indicate the reason for return, or provide guidelines for disposition of credit,	1. Contact the taxpayer for clarification and instruction. 2. Advise the taxpayer a request is needed to issue a second refund.
Taxpayer returns a photocopy refund, because it should have been paid to the Third-Party, but box 9 of Form 4506 was not checked,	1. Ensure all required information is on the taxpayer correspondence 2. Attach the taxpayer correspondence to the Form 4506 for records purposes 3. Send the refund to the third-party
A credit is applied to a tax account,	Attach correspondence to payment voucher.
A returned refund check is older than one year. (Check is no longer valid after one year)	Maintain a file of returned photocopy refunds for at least 60 calendar days from date received in RAIVS. Then purge and destroy.

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3.5.21.4.1.12.4 (01-01-2024) **Dishonored Checks for Copies of Tax Forms**	(1) Dishonored checks for prepaid photocopy fees are processed by the Accounting Operation. They can be identified as such by the word "Photocopy", or "Form 4506" encoded on the back of the check when it was initially processed.

(2) Accounting will:

    a.   Prepare Form 8157, Check for Copy of Tax Return Not Accepted by Banks.

    b.   Mail Part 1 and 2 to the taxpayer along with the dishonored check.

    c.   Advise the taxpayer to send a replacement payment.

    d.   Send a photocopy of the check with a copy of Form 8157 to RAIVS.

(3) RAIVS will take the following actions on dishonored check requests:

    1.   Locate the request in process.

    2.   Close the controls if the document request has not been completed.

    3.   Advise the taxpayer that the request will not be processed due to the dishonored check.

If...	Then...
A request for reimbursable copy was already initiated,	Hold the original request form in suspense until a response is received.
A replacement check is received within 45 days,	Continue processing the request.
No response is received within 45 days,	1. Close the controls. 2. Advise the taxpayer that the request will not be processed due to the dishonored check. 3. Retain the original request, along with a copy of the dishonored check and Form 8157 (if one was received from Accounting).

3.5.21.4.2 (01-01-2024) **Requesting Photocopies of Form 706**	(1) Form 706, **United States Estate Tax Return**, is required to be filed by a decedent's representative when an individual dies "with assets totaling a certain threshold determined annually". An estate representative may be:

- Surviving Spouse
- Individual appointed by a court
- Trustee
- Heir
- Family members with a material interest under IRC 6103(e).

(2) Form 706 paper tax returns and electronic account data is stored by IRS for 40 years. Paper tax returns are stored at one of several Federal Records Centers, and the account data is stored on one of many systems, including online, online retention, retention, and microfilm.

Note: Taxpayers were notified they could order older years (up to 75 years) for Form 706 until February 2022. Clerks will not deny requests up to 75 years old due to year of request if the receive date is prior to March 1, 2022. These older requests were supplied temporary special processing guidance that must be followed.

(3) Form 706 is a Business Master File Account (BMF) account with few options for Internal research. The following internal tools are **NOT** available for Form 706 and must not be used to research or provide data:

- TDS except for printing transcripts after authorization has been confirmed,
- IVES

(4) Form 706 is identified with MFT 52 and uses six zeros (000000) for the tax period in all cases. The TIN requires a "V" definer (e.g., 000-XX-1234V) when researching IDRS.

(5) A non-IRS durable power of attorney or a Form 2848 signed **prior to the decedent's date of death** expires on the taxpayer's date of death. However, a new Form 2848 signed by the estate's authorized representative **after the decedent's date of death** is valid for the administration of the decedent's estate and will appear on CFINK. In addition to the Form 2848, it is possible that Part 4 of Form 706 provides required authorization and is recorded on CFINK.

(6) The individual that signs the request must be authorized to act for the decedent under IRC 6103(e) and provide documentation to substantiate the authorization. Once the signature has been verified, then any person or company can be named on Line 5 as a third-party.

(7) After verification of the Requestor, you will determine if the Form 706 has been filed. Research for a posted TC 150 following these steps until all have been exhausted:

1. BMFOLI Format: BMFOLIXXX-XX-XXXXV52000000
2. BMFOLT Format: BMFOLTXXX-XX-XXXXV52000000
3. BMFOLV Format: BMFOLVXXX-XX-XXXXV52000000
4. MFTRA Type C and Type E Format:
   Format: MFTRA
   XXX-XX-XXXX,C,IDRS Number, Name and Stop Number
   R,E,R,R
5. Microfilm Request using Form 3774

(8) Requesting an Original Form 706 from Federal Records Center

1. Using the transcript of the account, determine the controlling DLN:
   - A refile DLN is assigned to a tax return after classification or examination. An "X" after a DLN indicates the original return is filed behind that DLN. Always use the DLN with the "X" after it as the controlling DLN, if available.
   - If an "X" is not found on the transcript, the controlling DLN is the DLN following the TC 421 posting.
   - The majority of Forms 706 filed since 1980 are stored at the Dayton Federal Records Center. Check with the Special Search Unit when

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searching for a Form 706 prior to 1980 to determine the correct FRC to make the request for the original tax return.

2. Complete Form 2275 using data from the MFTRA, BMFOL and/or Retention Register by completing the following
    - Part A: Boxes 1, 2, 4, 5, 6, 9, and 10
    -Part B: Boxes 11, 12, 12A, 12I, 13, and 14
    - Part C: Box 19 Provide the date of death and the specific year.

3.5.21.4.2.1
(01-01-2024)
Requesting Form 706 Transcripts

(1) Follow procedures in IRM 3.5.21.4.2 paragraphs 1 - 7

(2) Use the following to retrieve transcripts:

- TDS
- MFTRA X
  - MFTRA
  - XXX-XX-XXXX, V, Tax Period is 000000, IDRS Number, Name and Stop Number
- Microfilm Request using Form 3774

3.5.21.4.3
(01-01-2024)
Requests for Closed Underreporter or Audit Reconsideration Cases

(1) Form 4442, Inquiry Referral, is used to request copies of closed Underreporter or Audit reconsideration cases.

   a. RAIVS will work Underreporter requests for tax year 1992 and prior.
   b. Underreporter requests for tax years 1993 to current are worked in Underreporter.

(2) IRM 21.3.1.5.54, Copies of CP 2000, CP 2501, or Letter 2893C, provides procedures for responding to requests.

(3) The IRS employee who completed Form 4442, assumes responsibility for disclosure of information requested. RAIVS employees do not need to take further action regarding authorization for disclosure.

(4) FOIA requests or Form 4442 s requesting FOIA information must be made under FOIA guidelines. Advise the requestor that a request must be made under FOIA guidelines and include instructions.

3.5.21.4.3.1
(01-01-2024)
Receipt and Review of Form 4442 for Processing

(1) In general, the only Forms 4442 which must be received and reviewed in RAIVS are the following:

   a. Requests for closed CP 2000 for tax year 1992 and prior. See IRM 21.3.1.6.54, Status of Individual Master File (IMF)Underreporter Cases, and/or IRM 21.3.1.6.55, Resolving or Referring IMF Underreporter Cases.
   b. Requests for closed Audit Reconsideration cases per IRM 21.5.10.4.4, Request for Copies of Audit Reports. (CSRs referring bulk requesters should be asking the requesters to call RAIVS.)
   c. Reject handwritten requests back to the originator and advise them to fill out Form 4442 for such requests.

(2) Review Form 4442s for completeness and validity. The following items must be present to be considered complete:

- Part I Box 1 Employee's Name
- Part I Box 3 Received Date and Time
- Part I Box 4 Location

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- • Part I Box 5 Referring To
- • Part I Box 7 Manager's Signature
- • Part II Box 8 Taxpayer's Name on Return
- • Part II Box 9 TIN
- • Part II Box 13 or 14 Current Address or Address on Return or Last Known Address (If different from Current)
- • Part II Box 17 Tax Period
- • Part III Section B Taxpayer Inquiry/Proposes Resolution

(3) Send Form 4442s that meet any of the following criteria to Campus Referral Coordinator within four (4) days of receipt:

- • Form is incomplete
- • Form is not timely filed
- • Form was filed at the wrong location
- • Request is for a copy of CP 2000, CP 2501, or Letter 2893C for tax year 1993 or subsequent

3.5.21.4.3.2
(01-01-2024)
Processing Form 4442

(1) Once initial review is completed, process a complete and valid Form 4442 as follows:

If...	Then...
A request is for an Audit Report,	Obtain a copy from Exam RGS (Report Generation Software). A complete Audit Report consists of the following: • Form 4549, Form 4549A, or Form 4549B • Form 886 or Explanation Form 886-A. ***Note:*** If the How To Pay Your Taxes sheet is attached you may send with Audit Report.
The Audit Report is not available online,	1. Control the case with category TPRQ. 2. Use CC ESTABD to request the DLN provided on the Form 4442 with Transaction Codes 290/300.
The request is for a CP 2000, CP 2501, or Letter 2893C,	1. Control the case with category TPRQ. 2. Use CC ESTABD to request the DLN provided on the Form 4442.

(2) Check the tax period to ensure that only the tax period requested is copied when the document is received.

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      a.   If multiple tax periods are included on one assessment proposal send an email to *Disclosure* for guidance on proper handling. Process the request based on the response, and file a copy of the response with the request.

(3)   Check the document to ensure that only the requesting taxpayer's name and TIN are listed.

      a.   If other taxpayer information is intermingled within your request send only the requesting taxpayer's data.
      b.   After you have completed this step provide copies of the reports with mixed information to your RAIVS P & A Analyst for review.
      c.   The RAIVS P & A Analyst will route the reports to your Examination P & A Analyst for correction.

(4)   Copy only the original assessment document that was previously mailed to the taxpayer, including the envelope with the postal return information, if attached, or the file copy of assessment information. (Usually, a complete file copy of the proposed assessment letter with a breakdown of the assessment is attached.) Assessment documents carrying stamps indicating previous disclosure to state or local government, may be disclosed to taxpayer.

(5)   Send an email to *Disclosure* if there are specific questions regarding disclosure. You may consider a local agreement in which completed requests of this type are placed in a special area and reviewed by Disclosure or Examination before filling the requests.

(6)   Mail copy received via Report Generation Software (RGS) or ESTAB with Notice 1354 or Notice 1354-A to the address per instructions on the Form 4442. You can determine which Notice to use by researching CC INOLE on IDRS.

If...	Then...
The Business Operating Division (BOD) is "WI"	Send Notice 1354
The Business Operating Division (BOD) is "SB"	Send Notice 1354-A

Note: If Spouse (block 11) is also the Caller (block 22) and joint return filed for tax periods indicated, send information to the Spouse and Primary Taxpayers.

(7)   Close case and retain per record retention guidelines for requests received with no remittance.

If...	Then...
The assessment documents cannot be located,	1. Verify request. 2. Check account for other DLN possibilities.
Document still cannot be located,	1. Notify the taxpayer. 2. Close the case.

3.5.21.4.3.2

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3.5.21.4.4
(01-01-2024)
Requests Under Fed/State Agreement - Form 8796

(1) Some state tax agencies enter into an agreement on coordination of **income tax** administration with IRS.

(2) The agreements allow a State tax agency and the IRS to exchange certain tax information for income tax administration purposes.

(3) The Disclosure Office has responsibility for oversight of these agreements.

(4) Requests under Fed/State agreement are received by your Disclosure Manager on Form 8796, Request for Return/Information.

(5) Some campuses have a local agreement under which the Disclosure Manager will ask RAIVS to fill the requests after Disclosure has given approval.

3.5.21.4.4.1
(01-01-2024)
Procedures for Processing Form 8796 Requests

(1) Process requests on Form 8796 as follows:

1. Research IDRS to verify TIN and secure DLNs to request documents.
2. Research IDRS for indication of an open criminal investigation case (Z freeze).

If...	Then...
Z freeze is present,	Refer case to Resident Agent in Charge (RAC), Scheme Development Center, formerly Criminal Investigation Branch, for disposition.
The return or information requested is available,	1. Request documents. 2. Suspend request. 3. When original document(s) are received: a. copy only specific information requested. b. Use disclosure stamps if provided. c. Process request to the appropriate IRS function for delivery. d. Close case and re-file original documents.
The return has not posted or information requested is not available,	1. Advise requester. 2. Close case.

3. When original document(s) are received, copy only specific information requested.
4. Use disclosure stamps if provided.
5. Process request to the appropriate IRS function for delivery.
6. Close case and re-file original documents.

3.5.21.4.4.2
(01-01-2024)
Requests Under United States Department of Agriculture (USDA) Agreement (CCC-941)

(1) The IRS and USDA have established an agreement in which the IRS will compute certain eligibility calculations and provide the results to the USDA.

a. This information will assist the USDA's determination regarding federal farm program payments eligibility.
b. This information is requested by taxpayers using USDA Form Commodity Credit Corporation (CCC) 941 for verification of the AGI limitation under the 2014 Farm Bill and the 2018 Farm Bill.

(2) The USDA will fax completed forms CCC-941 to the RAIVS unit. The USDA program will be worked under program code 80601.

(3)   Each fax received from a state/county must include a Cover sheet, Form 3210, and 25 forms CCC-941 per batch. Each batch will be assigned a unique batch ID by the county submitting the batch.

(4)   These cases will **age at 15 business days** after IRS receipt. Within the first five (5) business days of receipt, an acknowledgement will be sent to the USDA office that originally sent the fax. A determination will proceed within the remaining 15 business days.

Caution: Verify the state of the originating USDA County Office before sending out an communications. County names are often repeated in multiple states.

(5)   Integrated Automation Technologies (IAT) developed the USDA Compliance Project Tool which assists users by automating IDRS command code TPCINA input. The USDA Compliance Project Tool Job Aid can be accessed by the following link: *IAT Job Aids*. Scroll down to USDA Compliance Project.

(6)   If the USDA Form CCC-941 is signed by their customer as "filing as a surviving spouse", process the request. If there is a valid POA attached to the request or court documents indicating that the signer has the authority to act in "tax matters" for the taxpayer, process the Form CCC-941.

(7)   IDRS research must be completed to verify the form entries. Do not send rejects back to the taxpayer. Address the Letter 6432 to the USDA County Office as indicated in box 1 of CCC-941. The employee's SEID will be used as the signature for Letter 6432. E-fax Letter 6432 and a copy of the rejected Form CCC-941 to the USDA County Office that faxed the original request.

Caution: Verify the state of the originating USDA County Office before sending out any communications. County names are often repeated in multiple states.

Reject the request for the following reasons:

a.   Form has incomplete or illegible entries.
b.   Person's name and address for Form CCC-941 or the Legal entity's name and address for Form CCC-941 **must** be entered as it appears on the returns filed for the taxable year indicated/checked in box 4. Reject if entries do not match.
c.   Social security number of the individual identified in Box 2 or the complete employer identification number of the legal entity identified in Box 2 not entered. Social security number or employer identification number in Box 3 is missing, incomplete, or does not match records
d.   Appropriate year in Box 4 not indicated.
e.   Signature of the individual identified in Box 2 or the signature of the individual authorized under state law to represent the legal entity identified in Box 2 is missing.
f.   The title or relationship to the legal entity identified in Box 2 was not entered in box 7.
g.   No signature date in Box 8, in the format of month, day, and year.
h.   The signature date not within 120 days of the received date.
i.   No signature of an approved Power of Attorney (POA), administrator, or executor proper court documentation on record or proper court documentation was not attached.

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j.   Not found on Master File. No return filed for years checked using SSN/EIN Box 3.

k.   EIN/SSN belongs to a minor with no return for year indicated in Box 4.

l.   More than one individual or legal entity entered in Box 2.

m.   Did not use Form CCC-941. The following forms are obsolete and no longer accepted: Forms CCC-927, CCC-928, CCC-931, or CCC-940.

(8)   USDA Form CCC-941 must be retained for a period of six (6) years after the processing year. Processed Form CCC-927, Form CCC-928, Form CCC-931, and Form CCC-940 (obsolete forms) must be stored at the FRC. See IRM 3.5.21.2.5.2 , Records Retention for RAIVS Requests.

3.5.21.4.5
(01-01-2024)
Law Enforcement Assistance Program (LEAP) - Form 8821-A (Austin ONLY)

(1)   The LEAP program assists law enforcement officers (LEO) in obtaining tax returns and tax return information needed to investigate and prosecute identity theft cases. The LEO will send a completed Form 8821-A, IRS Disclosure Authorization for Victims of Identity Theft, to the Austin RAIVS unit for processing. Criminal Investigation (CI) will provide program support and act as the liaison with the law enforcement agencies as needed.

(2)   Form 8821-A will **age at 60 business days** from the date received in the Austin RAIVS unit. The aged criteria include research, quality review, and sending the requested information to the LEO.

(3)   This program will only be worked by the Austin Submission Processing Center, Data Conversion Operations, RAIVS Team.

(4)   The original Form 8821-A and all information mailed to the LEO, including copy of return, will be kept in Data Conversion for three years after the case is closed. See IRM 3.5.21.4.5.15 .

(5)   A form for Treasury Check Information System (TCIS), which is an External Enrollment Request Form will need to be completed for each employee who will be conducting TCIS research.

Note: The TCIS System is not an IRS system, but it belongs to the US Department of Treasury. Limit the number of employees who have access to this system to a number necessary to ensure the research for payment information for the entire group is conducted timely.

3.5.21.4.5.1
(01-01-2024)
Receiving and Sorting Form 8821-A

(1)   LEOs will mail Form 8821-A directly to the RAIVS unit at the Austin campus. CI will immediately mail any original Forms 8821-A received to the RAIVS unit in Austin.

a.   CI no longer uses the Austin email box to send original Forms 8821-A.

b.   If CI sends requests to the Austin email box, print the Form(s) 8821-A and process as if they were mailed.

Note: The email box must be used to correspond with CI. Always add the Austin email box to the Cc line when corresponding with CI.

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(2) Control clerks will stamp a RAIVS received date on the Form 8821-A and batch the requests in bundles of no more than 10 tax years.

Note: Receipt & Control will have already stamped the document with the IRS received date. The RAIVS received date is used to determine aging.

    a.   Place the RAIVS received date stamp in the "For IRS Use Only" box in the upper right-hand corner.

    b.   If the "For IRS Use Only" box already has information or a stamp (e.g., R&C received date, CI information), place the RAIVS received date stamp to the immediate left of the box.

    c.   Do not mix Forms 8821-A from different law enforcement agencies or LEOs within a batch.

    d.   Notify management if the RAIVS received date is consistently 10 or more days later than the IRS received date.

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3.5.21.4.5.2
(01-01-2024)
Clerical Control and
Intake Process Form
8821-A

(1) Control clerks will enter Form 8821-A information into the "8821A ID Theft Tracking" database for tracking and record keeping purposes.

    1.   Create batch numbers for all Forms 8821-A received based on the law enforcement agency's name and the RAIVS received date. Begin the batch numbers at 001, followed by a dash and the law enforcement agency's initials (e.g., 001-LEA, 002-LEA, etc.). Restart the batch number at 001 for each agency with the same RAIVS received date. Restart all batch numbers at 001 for a new RAIVS received date. Each batch may contain up to 10 Forms 8821-A.

Example: Twenty form 8821-A's were received from Anywhere County Sheriff's Office in Anywhere, Anyplace on June 10, 2020. The batch numbers for the June 10 receipts would be 001-ACSO and 002-ACSO. Ten more form 8821-A's were received from the same agency on June 12, 2020. The batch number for the June 12 receipts would be 001-ACSO. Five form 8821-A's were also received on June 12 from Some City Police Department in Some City, Anyplace. The batch number for these additional 5 requests received June 12 would be 001-SCPD.

Note: Additional initials may be used in the batch number for agencies with multiple offices.

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3.   Input the fields below from each Form 8821-A:

Database Entry Fields

•   RAIVS received date
 •   Taxpayer name
 •   Taxpayer TIN
 •   Law enforcement agency's name
 •   Law enforcement agency's street address
 •   Law enforcement agency's city
 •   Law enforcement agency's state
 •   Law enforcement agency's zip code
 •   CI approved date (if known)
 •   CI contact
       Note: If the request was received from CI instead of the LEO, input the CI contact who sent the request. Otherwise, this field will remain blank.
 •   CI control number (if any)
       Note: If no CI control number, input name control and last four digits of TIN.
 •   RAIVS batch number
 •   Form number within the batch (e.g., input 2 if second Form 8821-A)
 •   Tax year requested
 Note: Many fields have drop-down boxes for easy entry.

4.   After all data is entered for each Form 8821-A in the batch, run a query for the batch and print a Case Control Sheet (CCS) report. Place the form 8821-A's and the CCS into a folder to be worked.

5.   Run a database query on the batch to print a Record Number Index Report. Attach the report to the inside front cover of the folder for later reference.

6.   Assign the batch directly to a processing clerk and place it in their bin.

(2)   The following will be rejected and not entered into the database. These will be tracked in a tally record and emailed following IRM 3.5.21.4.5.16, LEAP Program Report.

•   Requests that are obviously submitted by a taxpayer. Reject with Form 13873-ID using boxes 8 and 9. Mail to taxpayer's official address of record from IDRS.

•   Requests that are missing required database elements. Reject with Form 13873-ID to LEO in the first mailing.

•   Requests that do not contain Form 8821-A. Reject with Form 13873-ID to LEO in the first mailing.

3.5.21.4.5.3
(01-01-2024)
Processing Procedures
for Form 8821-A

(1)   Pre-Screening of Form 8821-A

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Note: If a Form 8821-A is received with a Form 14039, Identity Theft Affidavit, attached, copy and send original Form 14039 to Accounts Management with an action trail of "8821-A detached". See IRM 3.5.21.2.6.2 (16), Reviewing Requests for Completeness Prior to Processing, for additional attached documents. Continue processing Form 8821-A.

1.   Ensure the information is present, legible, and unaltered:

   Note: Smudges, dots and line breaks are not considered alterations. Please use judgement for alterations.

Form Entry Validation

•   Taxpayer name (first and last)
•   Taxpayer SSN
   Note: Reject if ITIN is present.
•   Taxpayer mailing address
•   LEO name
•   Law enforcement agency name
•   Law enforcement agency address
•   Tax year
•   Taxpayer signature and date signed
   Reminder: The IRS must receive the consent within 120 calendar days of the signature date. Use the earliest IRS received date stamp or envelope for determination.

2.   If the person who signs the Form 8821-A is signing as a Third-Party, ensure all required authorization documentation is present. IRM 3.5.21.2.2, Authorization of Release of Tax Return/Return Information, and IRM 3.5.21.2.7, Signature Authority for Return/Return Information Requests.

3.   If any of the information on the request is illegible or missing, then reject the request as outlined in IRM 3.5.21.4.5.7 , Rejecting Forms 8821-A.

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3.5.21.4.5.4
(01-01-2024)
Conducting Research for Form 8821-A

(1)   Identification and Authentication of the Taxpayer

1.   Verify TIN and Name on the request.
2.   Use the IAT Income Transcript Verification Tool (iTV) or IDRS. IRM 3.5.21.2.8, Identification and Authentication for Requests During Pre-processing.

   Note: If using the IAT iTV Tool, the Identity Theft Indicator may appear. If the indicator does appear, ignore and continue research. The taxpayer is filling out the Form 8821-A because of identity theft.

3.   If the TIN and Name do not match, research cross-reference TINs (XREF).

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If ...	Then ...
A TC 594 is posted on IMFOL/TXMOD (no TC 150),	Research the XREF TIN for a name match on the spouse's account.
XREF is located on INOLES,	Research the XREF TIN for a name match as a spouse.
No name match is found,	Edit the reject code on the CCS. See IRM 3.5.21.4.5.7, Rejecting Forms 8821-A.

4. Verify the taxpayer's address. If the address does not match, forward the request to CI for verification.

(2) Use IDRS to research for the posted return (TC 150) for the requested tax year on Form 8821-A. The tax return can be three types: paper, Legacy e-file (ELF), or MeF. Check all requests on MeF before looking for ELF or paper.

If ...	Then ...
The TC 150 is paper or ELF,	Check MeF and print any additional returns.
The TC 150 is MeF,	Print all returns filed.

(3) If research reveals the requested tax module was moved to retention register, see IRM 3.5.21.4.1.2(3), General Guidelines for Tax Form Copy Requests

(4) If no TC 150 is found, research MeF. If a return is found, furnish the information along with the certification for "unprocessed copy."

(5) Update the CCS with the following information as it becomes available:

- Type of Return filed: MeF, ELF (TRPRT), or paper
- Return requested date
- Reject Code (if any)
- Name of the clerk completing the request

(6) If research indicates the tax return is ELF, request an electronic copy of the tax return using IDRS CC TRPRT.

- IDRS CC IMFOL will indicate "ELF" in the Posted Return Status field.
- The first two digits of the DLN on ELF returns will start with:

TRPRT Document Locator Number Prefixes	
STATE	DLN Prefixes
Kansas City	70, 79, or 43
Philadelphia	30 or 32
Austin	75, 76, 20 or 21
Fresno	80 - 90
Andover	14 - 16, 19 or 35

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TRPRT Document Locator Number Prefixes
Note: For additional File Location Code Guide, section 4.3. Codes, refer to the Campus File Location

- TRPRT prints are processed overnight and delivered to Control-D. See IRM 2.3.73.4, Command Code (CC) TRPRT.

(7) If research indicates the tax return is MeF, print all returns for the year requested on Form 8821-A.

- IDRS CC IMFOL will indicate "MeF" in the Posted Return Status field.
- Open the MeF application through EUP and research by TIN. Application: MeF **IMF** Tax Return & Ack Prod or MeF **BMF** Tax Return & Ack Prod.
- Print the return(s) directly to your local printer from the MeF page.

    Note: When printing a MeF return, be sure to adjust page set-up margins to Right (R)/Left (l) to .25 and Top (T)/Bottom (B) to .25. Otherwise the line amounts will not display on the printed page.

(8) If research indicates the tax return is PAPER (posted) return, request a copy by doing the following:

1. Fill Out Form 2275 and check Court Case on line 12 in Part B (Originator Information).
2. You will also indicate Special Search on Form 2275.
3. If the document is at the campus, you should receive it in 24 hours.
4. If the document is at the Federal Records Center, you should receive it in 48 hours.

Note: For 2011 and later returns, always search MeF to determine if the "Posted" return has been converted to an MeF return before ordering from files.

Note: You can fax up to 5 Forms 2275 to Files.

5. A CII document can also be identified on ENMOD or TXMOD by the "CIS IND" of **1** and/or a CII Case ID Number. CII prints can be retrieved through Accounts Management System (AMS).
6. Control the case to yourself on IDRS for monitoring until the paper filed return comes in. Use "2275" for the Activity Code and "LEAP" for the Control Category Code. Close the control base when the copy of the return is sent to the LEO.

(9) Once all the returns have been ordered or printed for the batch, place the batch in the TCIS research bin. A clerk with TCIS access will complete the research for payments.

3.5.21.4.5.5
(01-01-2024)
Researching Payment Information in the Treasury Check Information System (TCIS)

(1) When TCIS enrollment has been completed, the applicant will receive two emails from the Treasury Department Administrator:

- The first will provide the enrolled with a link to the TCIS login page.
- The second will provide the enrollee with a temporary password and login ID.

    Note: Once at the login site, be sure to save the site to your favorites.

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(2) Research TCIS for any payments made to the taxpayer, even when no return is located. If the taxpayer is listed as a spouse on the account or on any return located, research the primary's TIN for payment information. Payments on a joint account post to the primary on TCIS.

Note: Contact CI when a pending refund is located.

1. In the upper right-hand corner of the screen, select the "Switch Applications" button.
2. From the list on left of the screen, select the TCIS Internal (ITCIS) option.
3. You will now be asked to re-log into TCIS. Use your same ID and password as established above.
4. On the left side of the screen, select the "Integrated View" button.
5. At the top of the screen, select "Payee Query" tab.
6. At this screen, insert the TIN without dashes and enter the date range you wish to research.

> ***Caution:*** The year of the request may not be the year the refund went out. You will need to research CC IMFOLI, IMFOLT, and TXMOD for the correct year the refund was issued

Researching Tax Years in TCIS	
YEARS	**DATE RANGE**
Current Year	January 1 of current calendar year to current date.
Prior Year	January 1 to December 31 of the year in which the check would have been issued.
2016 Tax Year	Refund checks would have been issued in 2017, the year in which the return was processed.

7. When you hit the submit button, you will get a display screen.
8. The top box will list any checks that have been issued to the TIN within the specified date range. If none have been issued, there will be a statement to that effect.
9. The bottom box will list any payments that have been made via electronic funds transfers.
10. Before proceeding, print this screen by using the CTL-P keys on your keyboard.
11. Access the information on each, by clicking on the blue highlighted line in the Trace Number field.
12. At the "Payment Details Screen" print the screen again by using the CTL-P keys on your keyboard.
13. If a check was issued and cashed, you will find a link below the detail information to a "Check Image". Click on this link to open a PDF image of both the front and back of the check and print the image using the CTL-P keys on your keyboard.

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Note: Sometimes both a check was issued and an EFT was made or attempted. When this happens print the page for both transactions as well as the check image if available.

14. Repeat the above process beginning at step 5, this time using the TIN with dashes. If both boxes on the page indicate no payments have been made, you may begin your next research at the "Payee Query" screen or exit the application if completed with all research for the batch.
15. Attach the TCIS page prints to the Form 8821-A and place back in the batch folder.
16. When all TCIS research is completed for the batch, place the batch back in the control clerk's bin for database updating.

3.5.21.4.5.6
(01-01-2024)
Updating the Database (Control Clerk)

(1) Once the documents are ordered all TCIS research is completed, the control clerk will then enter the applicable information from the CCS into the database for each Form 8821-A record in the batch.

- From the CCS, enter the type of return ordered and document ordered date.
- If any TCIS payment information is attached, update the TCIS fields in the database with the routing, account, a DLN or check number and the amount successfully paid.
- Update the **Completed Date** and **Mailed Date** fields in the database as the current status of the case changes. Indicate the **Mailed Date** by entering the date the tracking number was provided.
- Document any unusual circumstances in the comments field (e.g., multiple returns, multiple TCIS, etc.).
- Repeat for each Form 8821-A in the batch.

3.5.21.4.5.7
(01-01-2024)
Rejecting Forms 8821-A

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(2)   When rejecting a request, always complete Form 13873-ID and attach the form to the Form 8821-A.

(3)   When a specific CI contact is identified in the received package, enter their contact information in the Field Office Identity Theft Coordinator contact section of the Form 13873-ID. The Field Office Identity Theft Coordinator contact information will be left blank if no specific CI is identified in the package.

(4)   When Form 13873-ID is completed, place in the batch folder to be mailed with first document mail out.

3.5.21.4.5.8
(01-01-2024)
Completion of ELF and MeF Returns (First Mailing)

(1)   Returns that were filed on ELF or MeF must be completed within 60 business days from the date RAIVS receives the request. Once all MeF prints have been printed and all the ELF returns in the batch have been printed from Control-D, the completed documents need to be assembled for mailing. A completed Form 8821-A package will consist of several items in the following order:

1. The CCS listing all the documents in the batch with the ones being sent in this first mailing highlighted in yellow.
2. A Cover Sheet containing the Taxpayer Name in all CAPS for each Form 8821-A in the package.
3. A copy of Form 8821-A.

Note: Only send a copy of the Form 8821-A. It is not necessary to send any documents that were attached to the original request.

4.   The tax return with the Certification.
5.   The TCIS "Payment Detail" page showing whether or not any payments were made to the TIN for the tax year specified.

Note: This is required even if both boxes indicate no payments have been made.

6.   If payments have been made, the EFT Screen Print must be behind the "Payment Detail" page.
7.   If a check was issued and cashed, it must be behind the "Payment Detail" page with the image printed attached to it.

Note: In some instances, both types of payments have been made. In these cases, prints of both must be included in the package.

Note: In some instances, attempts have been made to make EFT and check payments, but both payments have been returned or rejected. In these instances, attach copies of both screen prints.

8.   Create and print a cover sheet for the case with the taxpayer name as it appears on the Form 8821-A.
9.   Repeat steps 1 - 9 for each Form 8821-A in the batch that is ready for mailing.
10. Place batch in the quality review bin for review.

3.5.21.4.5.9 (01-01-2024) **Completion of Paper Returns (Second Mailing)**	(1) Returns that were filed by paper must be completed within 60 business days from the date RAIVS receives the request. If you have not received the return within 50 business days, open a ticket on OS GetSevices. Follow IRM 3.5.61.24.1. If there are several paper returns that have been ordered for a batch, it is permissible to wait until all of them have been received to send them all at one time. However, do not wait until the last day to determine if they are coming in. These documents are considered controlled and must be tracked for age. Close the case and issue a Form 13873-ID if the paper returns are unable to be located.
3.5.21.4.5.10 (01-01-2024) **Mailing Packages (Control Clerk)**	(1) Package Review • Ensure all Form 8821-A have a cover sheet attached to the front of each Form 8821-A. • Place a cover sheet on the package being mailed that will show the LEO's name, agency and address through the envelope's address window. All documents must be mailed directly to the Individual LEO at the agency name and address as shown on the Form 8821-A or District Attorney Office.

Note: Larger packages may require a box with a mailing label rather than an envelope with an address window.

•   Update the database with any notations made by the clerks on the CCS such as Reject Codes.
•   Mark the record as closed and place a completed date in the appropriate field in the database.
•   Print an updated CCS form for the batch.
•   Highlight in yellow marker the cases included in the mailing envelope and put in front of all cases in the batch.
•   Place the contents in the mailing parcel and deliver to the mail room for mailing following procedures in IRM 10.5.1.6.9.3.

(1) There are 6 pre-designed Certification Forms for Tax Returns that require fill-in data for the specified fields only:

- Name(s) exactly as show on the Return.
- Type of return (e.g., 1040, 1040-SR, 1040A, or 1040EZ).
- Tax Year.
- Number of pages in the return.

Pre-designed Form 2866 for Tax Forms	
TAX FORM	**FORM 2866**
Form 1040	• Taxpayer filing single (paper or electronic). • taxpayer filing joint (paper or electronic).
Form 1040-SR	• Taxpayer filing single (paper or electronic). • taxpayer filing joint (paper or electronic).
Form 1040A	• Taxpayer filing single (paper or electronic). • Taxpayer filing joint (paper or electronic).
Form 1040-EZ	• Taxpayer filing single (paper or electronic). • Taxpayer filing joint (paper or electronic).

Note: Ensure you have the correct Certification Form for the request you are processing and that you complete the form correctly.

(2) There are 4 different Certification Forms used when TICS information shows payment has been successfully made under the taxpayers TIN for the tax year being requested on the Form 8821-A.

Pre-designed Form 2866 Letters for TCIS	
TYPE of TCIS	**FORM 2866 LETTER**
Electronic Funds Transfer has been successfully completed.	• Taxpayer Individual TCIS Fill-in. • Taxpayer Joint TCIS Fill-in.
There are 2 different Certification Forms used when TICS information shows a US Treasury Department Check has been issued and successfully issued, cashed, and reconciled.	• Treasury Check Individual Fill-in. • Treasury Check Joint Fill-in.

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Pre-designed Form 2866 Letters for TCIS	
If the TCIS Search showed no payments have been made for the tax period specified, print the screen image and attach it to the return to be sent back to the LEO	• No certification is required in this case.

3.5.21.4.5.12
(01-01-2024)
Impress IRS Seal of Form 2866

(1) After all appropriate Form(s) 2866 have been completed and printed, emboss the IRS seal in the open area to the left of the signature area of the letter.

3.5.21.4.5.13
(01-01-2024)
Form 2866 Signatures

(1) Prepare the case with Form 2866 for Signatures as follows:

a. Following the TIN order of the Control Clerk Spreadsheet, assemble the Form 8821-A packages for each TIN as follows:

Form 8821-A Package Assembly
Cover Sheet with Taxpayer Name
Copy of Form 8821-A
Form 2866 for tax return
Print or copy of Tax Return *Note:* If the original is received from files, **DO NOT** send the original return, send the photocopy only.
Form 2866 for TCIS
Copy of the cashed check

b. Complete and place a Form 14074, Action Routing Sheet on the front of the case and hand deliver to the designated certifying official. The certifying official's name must be on the Form(s) 2866. The certifying official may be the DCO Program Manager/Chief, the DCO Department Manager, or the Submission Processing Field Director per Delegation Order 11-5.

Note: If you are sending multiple cases for certification, only one Form 14074 is needed for the entire package being delivered.

3.5.21.4.5.14
(01-01-2024)
Delivery to Law Enforcement Agencies

(1) Mail the completed package directly to the requesting LEO using regular mail unless instructed otherwise. See IRM 3.5.21.4.5.10, Mailing Packages (Control Clerk).

Note: If the package is over 13 ounces, Form 9814, Request for Mail/Shipping Service, must be used and signed by a manager. Check the U.S. Postal Service box for the type of delivery.

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(2) If instructions are given to expedite the request, prepare a Form 9814, for a manager's signature.

- Select the Small Package Carrier and the Ground options for type of delivery.
- Complete the Sender portion with RAIVS information, including the Austin LEAP email address.
- Complete the Recipient portion with the LEO information.

Note: Hand write "Tracking Receipt Requested" on the top margin of the form so the mail room will send RAIVS the tracking number.

3.5.21.4.5.15
(01-01-2024)
Maintaining Files on Original Form 8821-A Documents (Control Clerk)

(1) Original Form 8821-A and all information mailed to LEO, including copy of return(s), will be kept in Data Conversion for three years from the processing date (completed).

- Requests emailed by CI or HQ will be printed with the email content and treated the same as a mailed copy. These requests will not be stored electronically.

    Note: Electronic copies previously copied to the campus shared drive will be stored until further notice.

- Destroy after three years following normal record destruction procedures.

(2) Store the Form 8821-A packages by processing date. This is the date input in the Completed Date field in the database. Use a separate folder for each processing date.

3.5.21.4.5.16
(01-01-2024)
LEAP Program Report

(1) Email *RAIVS/IVES HQ* the following information **no later than** the fifth day of each month.

- An export report from the "8821A ID Theft Tracking" database in excel format filtered for the current cumulative fiscal year by the RAIVS received date.
- A cumulative tally for the current fiscal year of any receipts not recorded into the database broken down by the reasons.

(2) Email the CI contact and *RAIVS/IVES HQ* the following information **no later than** the fifth day following the end of each quarter. The information must be cumulative for the Fiscal Year (FY).

Example: The second quarter of FY 22 ends on March 31, 2023. Query the required information from the database starting on October 1, 2022 and ending March 31, 2023. Email the information no later than April 5, 2023.

- An export report from the "8821A ID Theft Tracking" database in excel format filtered for the current cumulative fiscal year by the RAIVS received date.
- A cumulative tally for the current fiscal year of any receipts not recorded into the database broken down by the reasons.
- The summary data updated in the table below.

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LEAP Report Information
1. Total Forms 8821-A received. Use the RAIVS received date.
2. Total Forms 8821-A processed. Do not include rejects in this figure.
3. Total Forms 8821-A rejected.
4. Number of State/Local Agencies that submitted Forms 8821-A.

- Site management or P&A staff will include a narrative section covering any of the following that applies: work stoppage issues with resolution date, procedural issues identified, significant changes in received inventory, and impactful staffing changes.

3.5.21.4.6
(01-01-2024)
United Nations Transcript Requests

(1) The United Nations (UN) submits transcript requests to the IRS on Form 4506-C for tax administration purposes.

(2) Each Form 4506-C has **United Nations Account Transcript Request** on the top of the form.

    a. The UN sends bundles of no more than 50 requests with a cover letter.

    b. Each bundle has a bundle number and a listing of the requests.

                                                  #
                                                  #

    d. The cover letter for the bundle(s) includes the UN employee's SOR mailbox for output file and third-party rejection notification delivery.

    e. Batch each bundle separately.

    f. If there is one cover letter for multiple bundles, then make a copy of the cover letter for each bundle.

    g. Mark each bundle batched as received on the master list sent by the UN. The received date will be the date the input file was received. When processing is complete, send the master list to RAIVS/IVES HQ with any notes or issues.

(3) Use the GII Tool to process the input file(s). Before running the GII tool, each form must pass a visual validation, any invalid forms must be rejected and removed from the input file. The request in question must be added to the UN Notice of Rejections form under **Visual Validation** reject reason which reads **Form 4506-C is incomplete or invalid for processing. Please verify all taxpayer identifying information.**

(4) Reject reasons for visual validation are as follows:

    a. Illegible Form 4506-C

    b. Taxpayer name missing

    c. SSN missing/incomplete

    d. Address missing, Do not reject for zip code

    e. Line 5 missing UN address

    f. Form type, Line 6, missing

    g. Transcript type, Line 6b, missing

    h. Tax year(s) missing

    i. Attestation box not checked

    j. Signature missing

    k. Signature date missing

    l. Signature date not within 120 days

    m. Form 2848, Power of Attorney, not attached

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(5) The GII tool will identify invalid requests with the following response, "Unable to process this request," when it is unable to validate data the taxpayer and/or the UN provided IRS.

    a.   Invalid SSN
    b.   Return not on file

(6) If there is a reject criteria, then include the Form 4506-C. Include a copy of the Form 4506-C. Also send the UN a UN Notice of Rejections to the SOR mailbox on the Form 4506-C line 5.

(7) If there is ID theft criteria, send the taxpayer a Form 14611 to their address of record. Do not include a copy of the Form 4506-C.

(8) Complete UN Notice of Rejections using the following:

    a.   Enter UN fax number
    b.   Enter UN SOR
    c.   Enter Batch number
    d.   Enter SEID
    e.   Enter today's date (MM/DD/YYYY)
    f.   Input the taxpayer information in the required fields under the reject reason.

Input the SSN from the Form 4506-C into the EIN/SSN field.

Input the "Customer file number (UN Index Number)" from the Form 4506-C into the CFN/IN field.

(9) Use Outlook to send Output Reports to the UN's SOR mailbox for the verified taxpayers. The Form 4506-C authorizes Account Transcripts for the last four tax years (2020-2023) unless the taxpayer crossed out one of the tax years. Include UN Notice of Rejections for each bundle as applicable.

    1.   Input the SOR mailbox from the UN cover sheet associated to the batch in the "To" field and add @secure.depush1.dcc.irs.gov after the SOR mailbox name.

        Reminder: Form 4506-C authorized tax years 2020, 2021, 2022, and 2023. Do not send any tax years that are crossed out on the request.

(10) Any requests for less than 4 years must be removed and batched separately. Send to lead for processing.

(11) Use program code 790-85123 to report time and volume.

(12) Requests are processed within ten (10) business days from IRS received date.

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3.5.21.5
(01-01-2024)
Small Business Administration (SBA) Disaster Requests (Kansas City And Austin Only)

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(2) SBA Disaster receipts are high priority and require a 24-48 hour turnaround. When the 48 hour timeframe is in danger of not being met, notify leadership.

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(4) SBA Disaster Assistance is a dual processing program. Requests are received by efax using two separate efax lines.

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(5) Command codes IMFOL, INOLE, BMFOL, RTVUE, and BRTVU are used to process these requests.

(6) The SBA is not an IVES Participant. However, they are assigned a Secure Object Repository (SOR) mailbox.

    a. The delivery method for any SBA request, data files and/or full transcripts, will be the SOR mailbox.
    b. The SOR Mailbox is located on the Fax Cover Sheet of each batch of work.

(7) SBA requests Account Transcripts and Record of Account Transcripts.

(8) SBA requests can be sent on Form 8821 or Form 4506-C and faxed from their centralized location within Texas.

Note: SBA is able to send Form 4506-C for disasters with electronic signatures.

3.5.21.5.1
(01-01-2024)
SBA Disaster Data File Processing

(1) The input file must have a corresponding batch of Form 4506-C requests IRM 3.5.21.5.1 (b), SBA Disaster Full Transcript Processing. The taxpayer order of each bundle must match. If not, notify your lead or manager.

(2) An Integrated Automation Technologies (IAT) GII tool is used to disclose taxpayer information to SBA for disaster assistance loans.

(3) Prior to running the GII tool, each Form 4506-C must pass a visual validation. Reject any invalid Form 4506-C by removing the taxpayer row from the input file and sending SBA a reject form.

    a. Visual validation rejects will receive the following statement: "Form 4506-C is incomplete or invalid for processing. Please verify all taxpayer identifying information."

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b. Potential scenarios for visual validation rejection:
Taxpayer Name missing
SSN/EIN missing
Address missing
Form Type, Line 6, missing
Transcript Type, Line 6b or 6c, missing
Tax Year(s) missing
Signature missing
Signature Date missing
Illegible Form 4506-C
Line 5 missing SBA address
Line 5 missing SOR mailbox
"Disaster" not written on Form 4506-C
Form 4506-C revision not acceptable IRM 3.5.21.2(5)4)
Transcript requests other than Record of Account or Account Transcripts
Requests outside of the three most recent tax years for SBA ODA IMF home and Business (2021, 2022, &2023)
Requests outside of the two most recent tax years for SBA ODA BMF (2022 & 2023)
Signature Title
Signature date not within 120 days
Attestation box not checked
Form 2848, Power of Attorney, not attached

Note: All 1120 series must be run through the IAT tool to verify the 1120 series being requested on the Form 4506-C is correct.

(4) Run the input file through the GII tool after removing the invalid taxpayer entries from the input file.

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(6) Send the output file and the reject form to the designated SOR mailbox using the SBA Reject Sheet.

3.5.21.5.2
(01-01-2024)
SBA Disaster Full Transcript Processing

(1) **On a case-by-case basis**, SBA may submit a Form 4506-C for full transcript processing. The request must be sent to the input file fax line with **supporting justification** for an Account Transcript or Record of Account. The IRS will, in their discretion, process the request.

(2) Requests for full transcripts must be authorized by the designated manager at each SBA processing site who will consult with Headquarters for processing procedures. Supporting justification **must** include:

a. The specific reason a full transcript is needed including the unique circumstance. (i.e. mismatched information was received)
b. The specific information needed from the full transcript that is not available in the agreed upon GII IAT Tool data points. (i.e. specific line items or forms)

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      c.   The reason specific information listed in (b) above is needed.

          Note: Requests for full transcripts outside of the agreed upon tax years will be denied.

(3)   You will use the "Get Transcript" option on TDS to input full transcript requests.

(4)   SBA requires unmasked transcripts. To send an unmasked Account Transcript or Record of Account to SBA (Kansas City and Austin only) you will need to use the radio button before each request is entered to undo the default setting.

(5)   The iTV IAT Tool will be used for researching when processing full transcript request(s).

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      c.   Check for an Identity Theft Indicator.
            If ID Theft Indicator is present, then request a Record of Account.
            If no ID Theft Indicator, then request a Record of Account or Account Transcript.

(6)   Small Business Administration (SBA) Disaster Requests for copy of Schedule E (Kansas City and Austin only)

      a.   If a Schedule E is needed, a Form 4506-C will be completed and an indication of "Schedule E" will either be on the form or in the Remarks on the Fax Cover Sheet. These will be faxed to the numbers designated by Kansas City.
      b.   If the Tax Return was filed electronically the Schedule E results will be furnished within 24 hours. For Returns filed on paper, the turnaround time is 30 Calendar Days.
      c.   IRS will send the copy of the Schedule E separately by individual taxpayer to SBA at the designated SOR.

Exhibit 3.5.21-1   (01-01-2024)
Optional Address Abbreviations

The following is a list of valid address abbreviations when verifying address information.

WORD	ABBR	WORD	ABBR	WORD	ABBR
Allee Alley Ally Aly	ALY	Clb Club	Clb	Ford Frd Fords Frds	Frd Frds
Air Force Base	AFB	Common	Cmn	Forest Forests Frst	Frst
Anex Annex Annx Anx	ANX	Cor Corner Corners Cors	Cor Cors	Forg Forge Frg Forges	Frg Frgs
Apart Apartment Apment Apmt Apt	APT	Course Crse	Crse	Fork Frk Forks Frks	Frk Frks
Arc Arcade	ARC	Court Crt Ct Courts Cts	Ct Cts	Fort Frt Ft	Ft
Av Ave Aven Avenu Avenue Avn Avnue	AVE	Cove Cv Coves	Cv Cvs	Freeway Freewy Frway Frwy Fwy	Fwy
Base Basement Basemt	BSMT	Ck Cr Creek Crk	Crk	Front Frt	Frnt
Bayoo Bayou	BYU	Crecent Cres Crescent Cresent Crscnt Crsent Crsnt	Cres	Garden Gardn Gdn Grden Grdn Gardens Gdns Grdns	Gdn Gdns

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Exhibit 3.5.21-1 (Cont. 1) (01-01-2024)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
Bch Beach	BCH	Crest	Crst	Gateway Gatewy Gatway Gtway Gtwy	Gtwy
Bend Bnd	BND	Crossing Crssing Crssng Xing	Xing	General Delivery	Gen Del
Blf Bluf Bluff Bluffs	BLF Blfs	Crossroad	Crd	Glen Gln Glens Glns	Gln Glns
Bot Bottm Bottom Btm	BTM	Curve	Curve	Green Grn Greens	Grn Grns
Blvd Boul Boulevard Boulv	BLVD	Dale Dl	Dl	Grov Grove Grv Groves	Grv Grvs
Br Branch Brnch	BR	Dam Dm	Dm	Hanger	Hngr
Brdge Brg Bridge	BRG	Depart Department Dpart	Dept	Harb Harbor Harbr Hbr Hrbor Harbors	Hbr Hbrs
Brk Brook Brooks	BRK Brks	Div Divide Dv Dvd	Dv	Haven Havn Hvn	Hvn
Building	BLDG	Dr Drive Drv Drives	Dr Drs	Height Heights Hgts Ht Hts	Hts

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Exhibit 3.5.21-1 (Cont. 2) (01-01-2024)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
Burg Burgs	BG Bgs	Ea East	E	Highway Highwy Hiway Hiwy Hway Hwy	Hwy
Byp Bypa Bypas Bypass Byps	BYP Byps	Est Estate Estates Ests	Est Ests	Highway Contract	HC
Camp Cmp Cp	CP	Exp Expr Express Expressway Expw Expy	Expy	Hill Hl Hills Hls	Hl Hls
Canyn Canyon Cnyn Cyn	CYN	Ext Extension Extn Extnsn Extensions Exts	Ext Exts	Hllw Hollow Hollows Holw Holws	Holw
Cape Cpe	CPE	Fall Falls Fls	Fl Fls	Inlet Inlt	Inlt
Causeway Causway Cswy	CSWY	Ferry Frry Fry	Fry	Is Island Islnd Islands Islnds Iss	Is Iss
Cen Cent Center Centr Centre Cnter Cntr Ctr Centers	CTR Ctrs	Field Fld Fields Flds	Fld Flds	Isle Isles	Isle

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Internal Revenue Manual

Exhibit 3.5.21-1

Exhibit 3.5.21-1 (Cont. 3) (01-01-2024)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
Cir Circ Circl Circle Crcl Crcle Circles	CIR Cirs	First	1st	Jct Jction Jctn Junction Junctn Juncton Jctns Jcts Junctions	Jct Jcts
Clf Cliff Clfs Cliffs	Clf CLFS	Flat Flt Flats Flts	Flt Flts	Key Ky Keys Kys	Ky Kys

WORD	ABBR	WORD	ABBR	WORD	ABBR
Knl Knol Knoll Knls Knolls	Knl Knls	One-half	1/2	Rdg Rdge Ridge Rdgs Ridges	Rdg Rdgs
Lake Lk Lakes Lks	Lk Lks	Orch Orchard Orchrd	Orch	Riv River Rivr Rvr	Riv
Land	Land	Oval Ovl	Oval	Rd Road Rds Roads	Rd Rds
Landing Lndg Lndng	Lndg	Overpass	Opas	Room	Rm
La Lane Lanes Ln	Ln	Park Pk Prk Parks	Park	Rt Rte Route	Rte
Lgt Light Lights	Lgt Lgts	Parkway Parkwy Pkway Pkwy Pky Parkways Pkwys	Pkwy	Row	Row

Exhibit 3.5.21-1 (Cont. 4) (01-01-2024)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
Lf Loaf	Lf	Pass	Pass	Rue	Rue
Lob Lobby Loby	Lbby	Passage	Psge	Run	Run
Lck Lock Lcks Locks	Lck Lcks	Path Paths	Path	Second	2ND
Ldg Ldge Lodg Lodge	Ldg	Penthouse	Ph	Shl Shoal Shls Shoals	Shl Shls
Loop Loops	Loop	Pier	Pier	Shoar Shore Shr Shoars Shores Shrs	Shr Shrs
Lower	Lowr	Pike Pikes	Pike	Side	Side
Mall	Mall	Pine Pines Pnes	Pne Pnes	Skyway	Skwy
Manor Mnr Manors Mnrs	Mnr Mnrs	Pl Place	Pl	So So,. South	S
Mdw Meadow Mdws Meadows Medows	Mdw Mdws	Plain Pln Plaines Plains Plns	Pln Plns	S.E. SE Southeast	SE
Mews	Mews	Plaza Plz Plza	Plz	S.W. SW Southwest	SW
Mill Ml Mills Mls	Ml Mls	Point Pt Points Pts	Pt Pts	Space	Spc

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Internal Revenue Manual

Exhibit 3.5.21-1

Exhibit 3.5.21-1 (Cont. 5) (01-01-2024)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
Mission Missn Msn Mssn	Msn	Port Prt Ports Prts	Prt Prts	Spg Spng Spring Sprng Spgs Spngs Springs Sprngs	Spg Spgs
Motorway	Mtwy	Post Office Box P.O. Box P.O. Drawer POB PO	PO Box	Spur Spurs	Spur
Mnt Mount Mt	Mt	Pr Prairie Prarie Prr	Pr	Sq Sqr Sqre Squ Square Sqrs Squares	Sq Sqs
Mntain Mntn Mountain Mountin Mtin Mtn Mntns Mountains	Mtn Mtns	Private Mailbox	PMB	Sta Station Statn Stn	Sta
Nck Neck	Nck	Rad Radial Radiel Radl	Radl	Stop	Stop
No No. North	N	Ramp	Ramp	Stra Strav Strave Straven Stravenue Stravn Strvn Strvnue	Stra
N.E. Northeast	NE	Ranch Ranches Rnch Rnchs	Rnch	Stream Streme Strm	Strm

Exhibit 3.5.21-1   Internal Revenue Manual   Cat. No. 93676M (11-30-2023)

Exhibit 3.5.21-1 (Cont. 6) (01-01-2024)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
N.W. Northwest	NW	Rapid Rpd Rapids Rpds	Rpd Rpds	St Str Street Strt Streets	St Sts
Office	Ofc	Rear	Rear	Suite	Ste
One-fourth One-quarter	1/4 (space after prior number and before fraction)	Rest Rst	Rst	Smt Sumit Sumitt Summit	Smt

WORD	ABBR	WORD	ABBR	WORD	ABBR
Ter Terr Terrace	Ter	Tunel Tunl Tunls Tunnel Tunnels Tunnl	Tunl	View Vw Views Vws	Vw Vws
Third	3RD	Tpk Tpke Trnpk Trpk Turnpike Turnpk	Tpke	Vill Villag Village Villg Villiage Vlg Villages Vlgs	Vlg Vlgs
Throughway	Trwy	Underpass	Upas	Ville Vl	Vl
Trace Traces Trce	Trce	Un Union Unions	Un Uns	Walk Walks	Walk
Track Tracks Trak Trk Trks	Trak	Unit	Unit	Wall	Wall
Trafficway Trfy	Trfy	Upper	Uppr	Way Wy Ways	Way Ways

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Exhibit 3.5.21-1 (Cont. 7) (01-01-2024)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
Tr Trail Trails Trl Trls	Trl	Valley Vally Vlly Vly Valleys Vlys	Vly Vlys	Well Wells Wls	Wl Wls
Trailer	Trlr	Vdct Via Viadct Viaduct	Via	WE West	W

Exhibit 3.5.21-1   Internal Revenue Manual   Cat. No. 93676M (11-30-2023)

Exhibit 3.5.21-2   (01-01-2024)

Address Reject Exceptions RAIVS

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Exhibit 3.5.21-2 (Cont. 1) (01-01-2024)
Address Reject Exceptions RAIVS

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Exhibit 3.5.21-2   Internal Revenue Manual   Cat. No. 93676M (11-30-2023)

Exhibit 3.5.21-2 (Cont. 2) (01-01-2024)
Address Reject Exceptions RAIVS

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Exhibit 3.5.21-3   (01-01-2024)
RAIVS Contacts

Other functions must use this exhibit ONLY for:

1) Form 4442 to request documents for closed CP 2000, CP 2501, or Letter 2893C cases for Tax Years 1992 and prior,

2) Closed Audit Cases, per IRM 21.5.10.4.4, Copies of Audit Reports, or

3) To refer "IVES or Third-Party Requesters" seeking processing of Form 4506, Form 4506-T, Form 4506-T-EZ or Form 4506-C for Return/Return Information per IRM 21.3.6.4.4, Photocopy Requests for Information Returns. **Do not refer taxpayer phone calls to RAIVS functions.**

- Assistance at these telephone numbers may only be available in English. IVES or Third-Party Requesters with limited English calling these numbers may need to have an English translator with them when they call.
- Requests for a copy of CP 2000, CP 2501, or Letter 2893C for tax year 1993 and subsequent, you will route Form 4442, Inquiry Referral, to Underreporter function.
- For audits that occurred at the Fresno campus, you will route Form 4442, Inquiry Referral, to Austin SC.
- For IMF audits that occurred at the Brookhaven, Memphis, or Andover campus, you will route Form 4442, Inquiry Referral, to Austin SC.
- For BMF audits that occurred at the Brookhaven, Memphis, or Andover campus, you will route Form 4442, Inquiry Referral, to Kansas City SC.
- For audits that occurred at the Atlanta or Cincinnati campus, you will route Form 4442, Inquiry Referral, to Kansas City SC.
- Effective 7-1-07, Philadelphia IMF files/work went to Kansas City SC.

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Exhibit 3.5.21-3   Internal Revenue Manual   Cat. No. 93676M (11-30-2023)
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Exhibit 3.5.21-3 (Cont. 1) (01-01-2024)
RAIVS Contacts

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Exhibit 3.5.21-4 **(01-01-2024)**
IRM Cross-References

Note: These are IRM references contained within IRM 3.5.20, they are listed here as a convenience for the user.

- IRM 11.3 Disclosure of Official Information
- IRM 11.3.2 Disclosure to Persons with a Material Interest
- IRM 11.3.3. Disclosure to Designees and Practitioners
- IRM 13.1.7 Taxpayer Advocate Service (TAS) Case Criteria
- IRM 2.3.35.9.8 Payee On-Line Sanitized Transcript (Definer W)
- IRM 21.1.3.18 Taxpayer Advocate Service (TAS) Guidelines
- IRM 21.2.2.5.9 On-Line Retention Register,
- IRM 21.2.3.2.1 Tax Return Transcript
- IRM 21.3.1.6.56 Copies of CP 2000, CP 2501, 2893C Letter
- IRM 21.3.1.6.55 Resolving or Referring Underreporter Cases
- IRM 21.3.3 Incoming and Outgoing Correspondence/Letters
- IRM 21.5.10.4.4 Requests for Copies of Audit Reports
- IRM 21.7.1 BMF/NMF Miscellaneous Information
- IRM 21.7.1.1 Business Tax Returns and Non-Master File Accounts Program Scope and Objectives
- IRM 21.3.6.4.4 Photocopy Request for Information Returns
- IRM 3.8.44 Campus Deposit Activity
- IRM 3.8.45 Manual Deposit Process
- IRM 3.17.63 Redesigned Revenue Accounting Control System (RRACS)
- IRM 3.30.123 Processing Timeliness: Cycles, Criteria, and Critical Dates.
- IRM 1.2.2.11.5 Delegation Order 11-5, Rev. 1

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