



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.2.3

SEPTEMBER 3, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits revised IRM 21.2.3, Systems and Research Programs - Transcripts.

MATERIAL CHANGES

- (1) IRM 21.2.3.1.1. IPU 24U0834 issued 07-11-2024. Added the entity transcript.
- (2) IRM 21.2.3.1.3. IPU 24U0834 issued 07-11-2024. Added an entry for providing top quality service.
- (3) IRM 21.2.3.1.3. IPU 24U0909 issued 08-07-2024. Added an IRM 10.5 reference.
- (4) IRM 21.2.3.2. IPU 24U0660 issued 05-20-2024. Added new BMF transcripts.
- (5) IRM 21.2.3.2. IPU 24U0834 issued 07-11-2024. Added “authenticated” and removed a paragraph duplicated elsewhere in the IRM.
- (6) IRM 21.2.3.2.1. IPU 24U0660 issued 05-20-2024. Added new BMF transcripts.
- (7) IRM 21.2.3.2.1. IPU 24U0676 issued 05-22-2024. Added additional background on the language rollout and revised the form titles.
- (8) IRM 21.2.3.2.1. IPU 24U0806 issued 06-26-2024. Revised the date throughout the IRM for when Spanish transcripts become available and when postal mail delivery is available for the new BMF transcripts. The date for both is September 29, 2024.
- (9) IRM 21.2.3.2.1. IPU 24U0834 issued 07-11-2024. Corrected the date when the new Form 94X Series transcripts are available and removed language related to postal mail delivery for them as it no longer applies.
- (10) IRM 21.2.3.2.1. IPU 24U0909 issued 08-07-2024. Added that the new BMF Form 94X Series transcripts display adjustments.
- (11) IRM 21.2.3.2.1. IPU 24U0920 issued 08-15-2024. Revised the date when Spanish transcripts will be available to BTA users.
- (12) IRM 21.2.3.2.3. IPU 24U0909 issued 08-07-2024. Explained the timing for the BMF Form 94X record of account transcripts.
- (13) IRM 21.2.3.2.5. IPU 23U1049 issued 10-25-2023. Added information on TDS programming related to the Third Party section.
- (14) IRM 21.2.3.2.5. IPU 24U0660 issued 05-20-2024. Removed Record of Account section and relocated to IRM 21.2.3.2.3.
- (15) IRM 21.2.3.2.6. IPU 24U0660 issued 05-20-2024. Created a new section for the Business Entity transcripts.
- (16) IRM 21.2.3.2.6. IPU 24U0676 issued 05-22-2024. Added additional background on the language rollout. Clarified who has access to both new transcripts.

- (17) IRM 21.2.3.2.6. IPU 24U0834 issued 07-11-2024. Changed the date when the entity transcripts were made available in BTA.
- (18) IRM 21.2.3.2.6. IPU 24U0920 issued 08-15-2024. Revised the date when Spanish transcripts will be available to BTA users.
- (19) IRM 21.2.3.3. IPU 23U1166 issued 12-11-2023. Changed the section and associated subsections to accommodate Business Tax Account, separated Get Transcript into Online and Mail, and consolidated identity theft content to this section.
- (20) IRM 21.2.3.3. IPU 24U0834 issued 07-11-2024. Changed the name throughout the IRM for Online Account for Individuals.
- (21) IRM 21.2.3.3.1. IPU 23U1166 issued 12-11-2023. Removed identity theft content and Get Transcript content.
- (22) IRM 21.2.3.3.1. IPU 24U0062 issued 01-09-2024. Throughout the IRM, revised the date when wage and income transcripts for the current processing year are available in TDS.
- (23) IRM 21.2.3.3.1. IPU 24U0475 issued 04-02-2024. Revised the date throughout the IRM when wage and income transcripts are available for the current processing year.
- (24) IRM 21.2.3.3.1. IPU 24U0660 issued 05-20-2024. Added new BMF transcripts.
- (25) IRM 21.2.3.3.1. IPU 24U0676 issued 05-22-2024. Clarified Entity transcript availability.
- (26) IRM 21.2.3.3.2. IPU 23U1166 issued 12-11-2023. Relocated Mail content to IRM 21.2.3.3.3 and added upcoming changes with the application.
- (27) IRM 21.2.3.3.2. IPU 24U0475 issued 04-02-2024. Revised the paragraph to reflect application change dates for Online Account and Get Transcript Online.
- (28) IRM 21.2.3.3.2. IPU 24U0540 issued 04-22-2024. Revised the timing for Online Account transcript availability and Get Transcript Online retirement.
- (29) IRM 21.2.3.3.2. IPU 24U0597 issued 05-02-2024. Revised the month when transcripts will be available in Online Account.
- (30) IRM 21.2.3.3.2. IPU 24U0757 issued 06-13-2024. Updated section to address Online Account for Individuals.
- (31) IRM 21.2.3.3.2. IPU 24U0799 issued 06-25-2024. Clarified the menu selections to access transcripts.
- (32) IRM 21.2.3.3.2. IPU 24U0834 issued 07-11-2024. Expanded on the login process for Individual Online Account.
- (33) IRM 21.2.3.3.2. IPU 24U0909 issued 08-07-2024. Revised Get Transcript Online content due to its retirement. Added ways to access transcripts through the IOLA application.
- (34) IRM 21.2.3.3.2. IPU 24U0920 issued 08-15-2024. Added Tax Compliance Report information.
- (35) IRM 21.2.3.3.2.1. IPU 23U1166 issued 12-11-2023. Removed section as content is now in IRM 21.2.3.3.2.
- (36) IRM 21.2.3.3.2.2. IPU 23U1166 issued 12-11-2023. Removed section as content is now in IRM 21.2.3.3.3.

- (37) IRM 21.2.3.3.3. IPU 23U1025 issued 10-17-2023. Removed authentication content and linked to the IRM it is contained in now.
- (38) IRM 21.2.3.3.3. IPU 23U1166 issued 12-11-2023. Centralized Get Transcript by Mail content. Added that the application will not allow the same transcript type and year be requested until after two weeks have passed.
- (39) IRM 21.2.3.3.3. IPU 24U0062 issued 01-09-2024. Added information about the cross-check done with the IVR.
- (40) IRM 21.2.3.3.3. IPU 24U0597 issued 05-02-2024. Revised the date when the modernized Mail will launch.
- (41) IRM 21.2.3.3.3. IPU 24U0806 issued 06-26-2024. Moved some content to mirror IRM 21.2.3.3.4.
- (42) IRM 21.2.3.3.4. IPU 23U1166 issued 12-11-2023. Created a new section to house the relocated IVR content. Added that the application will not allow the same transcript type and year be requested until after two weeks have passed.
- (43) IRM 21.2.3.3.4. IPU 24U0062 issued 01-09-2024. Added information about the cross-check done with Get Transcript by Mail.
- (44) IRM 21.2.3.3.4. IPU 24U0806 issued 06-26-2024. Moved some content to mirror IRM 21.2.3.3.3.
- (45) IRM 21.2.3.3.5. IPU 23U1166 issued 12-11-2023. Created a new section for Business Tax Account.
- (46) IRM 21.2.3.3.5. IPU 23U1169 issued 12-12-2023. Removed sole proprietor content.
- (47) IRM 21.2.3.3.5. IPU 24U0540 issued 04-22-2024. Added a SERP link to resource documents.
- (48) IRM 21.2.3.3.6. IPU 23U1166 issued 12-11-2023. Added that transcripts are masked.
- (49) IRM 21.2.3.4. IPU 23U1025 issued 10-17-2023. Removed unnecessary content about the delivery methods being unique.
- (50) IRM 21.2.3.4.1. IPU 23U1025 issued 10-17-2023. Removed unnecessary content about the various recipients' addresses.
- (51) IRM 21.2.3.4.2. IPU 24U0757 issued 06-13-2024. Added what message displays when selecting facsimile as a delivery method.
- (52) IRM 21.2.3.4.2. IPU 24U0799 issued 06-25-2024. Clarified the faxing policy and reorganized content.
- (53) IRM 21.2.3.4.3. IPU 23U1049 issued 10-25-2023. Added page limits.
- (54) IRM 21.2.3.4.3. IPU 24U0660 issued 05-20-2024. Added reference to IRM 21.2.3.4.4 for how the SOR mailbox programming works.
- (55) IRM 21.2.3.4.4. IPU 23U1025 issued 10-17-2023. Mirrored wording in IRM 21.2.3.5.3.2.
- (56) IRM 21.2.3.4.4. IPU 23U1049 issued 10-25-2023. Removed old content related to SADI/secure access and added page limits.
- (57) IRM 21.2.3.4.4. IPU 24U0475 issued 04-02-2024. Added Business Tax Account content.
- (58) IRM 21.2.3.4.4. IPU 24U0660 issued 05-20-2024. Revised how the SOR mailbox programming works for delivery of transcripts.
- (59) IRM 21.2.3.5. IPU 24U0834 issued 07-11-2024. Added the need for authentication.

- (60) IRM 21.2.3.5.1. IPU 24U0799 issued 06-25-2024. Revised paragraph due to changes Disclosure made to their web page.
- (61) IRM 21.2.3.5.1. IPU 24U0909 issued 08-07-2024. Added additional IRM 10.5 references.
- (62) IRM 21.2.3.5.3. IPU 24U0475 issued 04-02-2024. Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.
- (63) IRM 21.2.3.5.3. IPU 24U0540 issued 04-22-2024. Revised the policy for tax professionals wanting transcripts sent to their SOR mailbox.
- (64) IRM 21.2.3.5.3. IPU 24U0564 issued 04-24-2024. Revised the policy for tax professionals wanting transcripts sent to their SOR mailbox.
- (65) IRM 21.2.3.5.3. IPU 24U0597 issued 05-02-2024. Revised the policy for tax professionals wanting transcripts sent to their SOR mailbox.
- (66) IRM 21.2.3.5.3. IPU 24U0660 issued 05-20-2024. Added International as an example of a paper specialty program where SOR mailbox can be used.
- (67) IRM 21.2.3.5.3. IPU 24U0799 issued 06-25-2024. Moved content about faxing and mailing to the beginning of paragraph 1.
- (68) IRM 21.2.3.5.3.1. IPU 24U0475 issued 04-02-2024. Added Business Tax Account information.
- (69) IRM 21.2.3.5.3.1. IPU 24U0694 issued 05-28-2024. Mirrored the BMF policy with the IMF policy.
- (70) IRM 21.2.3.5.3.2. IPU 23U1025 issued 10-17-2023. Changed the alternate delivery method to Secure Mailbox and emphasized only wage and income transcripts can be unmasked if the exception criteria are met.
- (71) IRM 21.2.3.5.3.2. IPU 24U0475 issued 04-02-2024. Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.
- (72) IRM 21.2.3.5.3.2. IPU 24U0540 issued 04-22-2024. Added a reference to IRM 21.2.3.5.3 for the current SOR policy. Consolidated the masked and unmasked sections for IMF.
- (73) IRM 21.2.3.5.3.2.1. IPU 24U0475 issued 04-02-2024. Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.
- (74) IRM 21.2.3.5.3.2.1. IPU 24U0540 issued 04-22-2024. Added a reference to IRM 21.2.3.5.3 for the current SOR policy.
- (75) IRM 21.2.3.5.3.2.2. IPU 24U0475 issued 04-02-2024. Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.
- (76) IRM 21.2.3.5.3.2.2. IPU 24U0540 issued 04-22-2024. Removed section and integrated with IRM 21.2.3.5.3.2.3. Added a reference to IRM 21.2.3.5.3 for the current SOR policy. Revised CAF content to account for the new SADI verification.
- (77) IRM 21.2.3.5.3.2.3. IPU 23U1025 issued 10-17-2023. Emphasized no other transcript can be provided unmasked other than the wage and income transcript.
- (78) IRM 21.2.3.5.3.2.3. IPU 24U0475 issued 04-02-2024. Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.
- (79) IRM 21.2.3.5.3.2.4. IPU 24U0475 issued 04-02-2024. Removed section and associated references to the section throughout the IRM due to a policy change.

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- (80) IRM 21.2.3.5.7. IPU 24U0660 issued 05-20-2024. Revised section by relocating COVID-related content to IRM 21.2.3.5.7.3 and revised Department of Education student aid content to account for policy changes.
 - (81) IRM 21.2.3.5.7. IPU 24U0706 issued 05-30-2024. Clarified the role of transcripts in the financial aid process.
 - (82) IRM 21.2.3.5.7. IPU 24U0920 issued 08-15-2024. Revised Department of Education content to account for transcript requests.
 - (83) IRM 21.2.3.5.7.3. IPU 24U0660 issued 05-20-2024. Created a new section to house COVID-related content.
 - (84) IRM 21.2.3.5.8.1. IPU 24U0660 issued 05-20-2024. Added the procedure to offer to transfer callers requesting TAC appointments.
 - (85) IRM 21.2.3.5.9.1. IPU 23U1025 issued 10-17-2023. Introduced the new Business Tax Account. Further defined the procedure for validating what is in the product queue based on quality reviews.
 - (86) IRM 21.2.3.5.9.1. IPU 23U1169 issued 12-12-2023. Added a procedure to refer Sole Proprietors to Business Tax Account and removed the paragraph indicating the application was coming.
 - (87) IRM 21.2.3.5.9.1. IPU 24U0660 issued 05-20-2024. Added the procedure to offer to transfer callers requesting TAC appointments.
 - (88) IRM 21.2.3.5.9.1. IPU 24U0694 issued 05-28-2024. Revised the section in light of the new BMF transcripts, policy changes, and reliability with the TDS application.
 - (89) IRM 21.2.3.5.9.1. IPU 24U0706 issued 05-30-2024. Added the postal mail delivery limitation for the new transcripts.
 - (90) IRM 21.2.3.5.9.1. IPU 24U0757 issued 06-13-2024. Added a reference to IRM 21.2.3.2.
 - (91) IRM 21.2.3.5.9.1. IPU 24U0834 issued 07-11-2024. Added a reminder about the Form 94X Series availability.
 - (92) IRM 21.2.3.5.9.1. IPU 24U0909 issued 08-07-2024. Added the postal mail delivery restriction for the BMF Form 94X Series account transcripts.
 - (93) IRM 21.2.3.5.9.1. IPU 24U0920 issued 08-15-2024. Revised the date when the postal mail delivery method is available for Form 94X account transcripts.
 - (94) IRM 21.2.3.5.9.1.1. IPU 24U0694 issued 05-28-2024. Incorporated the new Business Entity transcripts.
 - (95) IRM 21.2.3.5.9.2. IPU 23U1025 issued 10-17-2023. Further defined the procedure for validating what is in the product queue based on quality reviews.
 - (96) IRM 21.2.3.5.9.2. IPU 24U0660 issued 05-20-2024. Added the procedure to offer to transfer callers requesting TAC appointments.
 - (97) IRM 21.2.3.5.9.2. IPU 24U0757 issued 06-13-2024. Revised the section in light of Online Account for Individuals, policy changes, and reliability with the TDS application.
 - (98) IRM 21.2.3.5.9.2. IPU 24U0799 issued 06-25-2024. Added a reference to IRM 21.2.3.3.2.
 - (99) IRM 21.2.3.5.9.2.1. IPU 24U0799 issued 06-25-2024. Mirrored some language from IRM 21.2.3.5.9.1.1.

- (100) IRM 21.2.3.7. IPU 24U0062 issued 01-09-2024. Removed the requirement to advise of the alternate delivery timeframe.
- (101) Editorial changes throughout to improve readability, flow of content, reduce redundancy, apply plain writing standards, etc. Hyperlinks corrected as needed throughout as well as the titles and paragraphs associated with the hyperlinks.

EFFECT ON OTHER DOCUMENTS

IRM 21.2.3, Systems and Research Programs - Transcripts, dated August 31, 2023 (effective October 2, 2023), is superseded. The applicable changes from IRM Procedural Updates (IPUs) issued between October 17, 2023, and August 15, 2024, have been incorporated into this IRM: 23U1025 dated 10/17/2023, 23U1049 dated 10/25/2023, 23U1166 dated 12/11/2023, 23U1169 dated 12/12/2023, 24U0062 dated 1/9/2024, 24U0475 dated 4/2/2024, 24U0540 dated 4/22/2024, 24U0564 dated 4/24/2024, 24U0597 dated 5/2/2024, 24U0660 dated 5/20/2024, 24U0676 dated 5/22/2024, 24U0694 dated 5/28/2024, 24U0706 dated 5/30/2024, 24U0757 dated 6/13/2024, 24U0799 dated 6/25/2024, 24U0806 dated 6/26/2024, 24U0834 dated 7/11/2024, 24U0909 dated 8/7/2024, 24U0920 dated 8/15/2024.

AUDIENCE

Taxpayer Services Accounts Management employees.

LuCinda Comegys
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21.2.3

Transcripts

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21.2.3.1
(10-20-2020)
Program Scope and Objectives

- (1) **Purpose:** IRS assistors use the Transcript Delivery System (TDS) application to generate transcripts to meet the needs of the customer. The purpose of this IRM is to provide policy and procedural guidance to all Accounts Management (AM) assistors who fulfill these transcript requests.
- (2) **Audience:** The audience of this IRM is AM assistors.
- (3) **Policy Owner:** The Director of Accounts Management is the policy owner. Electronic Products & Services Support (EPSS) manages the programing/systemic component of the TDS application.
- (4) **Program Owner:** Policy & Procedures BMF (PPB) Specialty Accounts is the TDS policy program owner for AM.
- (5) **Primary Stakeholders:** The primary stakeholders are organizations who heavily utilize the TDS application: Submission Processing and Field Assistance.
- (6) **Program Goals:** Program goals for this type of work are included in the Accounts Management Program Letter as well as in IRM 1.4.16, Accounts Management Guide for Managers.

21.2.3.1.1
(07-11-2024)
Background

- (1) The IRS receives transcript requests from external and internal sources, including taxpayers, tax professionals, mortgage companies, and other federal, state, and local government agencies. These customers request federal tax information containing wage and income, return, and account information. The IRS uses the Transcript Delivery System (TDS) application to fulfill these transcript requests.
- (2) TDS retrieves taxpayer account information from various IRS systems and formats the data into a transcript. There are six transcript types: tax return, tax account, wage and income, record of account, verification of non-filing letter, and entity.
- (3) TDS continues to undergo programming changes as funding permits and based on organizational priorities.
- (4) The remainder of the IRM is divided into the following sections:
 - IRM 21.2.3.2, Types of TDS Transcripts, describes the transcripts available through TDS and information contained in each transcript.
 - IRM 21.2.3.3, Transcript Systems and Forms, describes the IRS systems and forms used to order transcripts.
 - IRM 21.2.3.4, TDS Transcript Delivery Methods, describes the delivery options available through TDS.
 - IRM 21.2.3.5, Fulfilling Transcript Requests, provides direction for processing transcript requests.
 - IRM 21.2.3.6, Sanitizing IDRS Transcripts, describes what information needs to be sanitized before issuance of transcripts.
 - IRM 21.2.3.7, Call Closure Requirements, includes what to advise the taxpayer and documentation required in Account Management Services (AMS).

21.2.3.1.2
(03-04-2019)
Authority

- (1) Policy Statements relating to Customer Account Services are found in *IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.*

21.2.3.1.3
(08-07-2024)
Responsibilities

- (1) The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. The IRS will not tolerate discriminatory treatment of taxpayers by its employees in any programs or activities supported by the IRS. No taxpayer should be subject to discrimination in educational programs or activities based on sex, race, color, national origin, disability, reprisal, religion, or age. If a taxpayer believes they have been discriminated against on the basis of sex, race, color, national origin (including limited English proficiency), disability, reprisal, religion, or age, the taxpayer can do one of the following:
 - Email the IRS at *edi.civil.rights.division@irs.gov*.
 - Complete *Form 14652*, Civil Rights Complaint. The form has instructions for submitting by mail and by email.
 - Write to: Internal Revenue Service, Office of Equity, Diversity and Inclusion, CRU, 1111 Constitution Ave., NW, Room 2413, Washington, DC 20224.
- (2) Providing top quality service to taxpayers also includes:
 - a. Protecting taxpayer data and personally identifiable information (PII), such as federal tax return and employment information, from unauthorized disclosure regardless of the format the data is provided. Refer to IRM 10.5.1.3.2, IRS Privacy Principles.
 - b. Advising, explaining, and protecting taxpayer rights, as applicable, during your contact with taxpayers; see IRM 21.1.3.1.7, Overview.
 - c. Referring taxpayers to the Taxpayer Advocate Service (TAS) in appropriate circumstances, as described in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
- (3) The Taxpayer Bill of Rights (TBOR) lists rights already existing in the tax code. The TBOR are ten, fundamental rights stated in simple language. Employees are responsible for being familiar with, and acting in accord with, taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- (4) Accounts Management assistants using TDS are responsible for processing transcript requests in accordance with the policies and procedures contained within this IRM.
- (5) The Program Manager is responsible for ensuring this IRM is kept current and timely submitted for publishing. There is also the responsibility to collaborate with Learning & Education to revise the TDS ITM training course and to work with the SERP staff on changes to the TDS web page.
- (6) The Director of Accounts Management has overall responsibility for the policy related to this IRM.
- (7) Additional information is found in IRM 1.1.13.7.3, Accounts Management (AM), and in IRM 21.1.1, Accounts Management and Compliance Services Overview.

21.2.3.1.4
(10-20-2020)
Program Controls

- (1) Program effectiveness is determined by Accounts Management employees successfully using the IRM to meet the transcript needs of the customer. This can include referring the customer to self-help methods to obtain the transcript as well as the assistor generating the transcript for the customer.
- (2) Information for managers is found in IRM 1.4.16, Accounts Management Guide for Managers.

21.2.3.1.5
(01-24-2022)
**Terms/Definitions/
Acronyms**

- (1) There are several systems assistors must be familiar with to provide transcript information to taxpayers. These systems are:
 - **Transcript Delivery System (TDS)** - An application used to electronically request transcripts. TDS offers multiple transcripts with a variety of delivery methods. To obtain TDS access for first-time users, submit a request for **TDUS (ESRV-APPL-TDS)** through BEARS. Information about BEARS and logging into and out of TDS is found on the SERP *Transcript Delivery System (TDS)* web page under “Accessing TDS.”
 - **Secure Object Repository (SOR) Mailbox for e-Services Users** - A TDS delivery method available for authorized representatives where a transcript is deposited into the caller’s e-Services Mailbox. IRM 21.2.3.4.4, Secure Object Repository (SOR) Mailbox for e-Services Users, has more information.
 - **Integrated Customer Communications Environment (ICCE)** - A platform containing a suite of web and telephone interactive applications allowing taxpayers to select an application to resolve tax account issues, obtain tax information, or direct themselves to the appropriate source for assistance. Interactive Voice Response (IVR) is one such telephone application which permits taxpayers to request a tax account transcript or tax return transcript.
 - **Integrated Automation Technologies (IAT)** - A system featuring multiple tools which interact with Integrated Data Retrieval System (IDRS). One such tool, Quick Command Code (QCC), allows the user to quickly access, grab, sanitize, and print account data for external use. The IAT QCC Tool is recommended over other methods because of the efficiency to generate the print and appearance of the final product. The IAT website is located at <http://iat.web.irs.gov/>.

21.2.3.1.6
(08-07-2023)
Related Resources

- (1) The IRS provides resources to assist employees in fulfilling transcript requests. The following resources are available:
 - *Integrated Talent Management (ITM)*, Course #12199, Transcript Delivery System (TDS), provides an overview of the TDS application and the various menu options. The types of transcripts available, the various delivery methods, how to process transcript requests, letters, and other features is also included in the course. Course #12199a, Transcript Delivery System (TDS) Document Locator Number (DLN), accompanies Course #12199 and is intended only for those serving Individual/IMF taxpayers.
 - The Transcript Delivery System Course is a tutorial available on the TDS home page. It describes such topics as accessing and using TDS, delivery methods, and products available. The tutorial is owned and maintained by Electronic Products & Services Support (EPSS) and Information Technology.

- *Technical Communication Document (TCD) 0040 - Transcript Requests*, is a job aid consolidating information from IRMs. It provides targeted links to specific IRM content related to transcript requests.
- Servicewide Electronic Research Program (SERP) is an electronic research portal providing employees intranet access to reference materials required to perform their jobs. IRM 21.2.3 is housed on SERP as well as the *Transcript Delivery System (TDS)* web page.
- The *Transcript Delivery System (TDS)* web page on SERP contains information on user roles, gaining access to TDS, print settings, transcript and cover letter examples, and other useful content. *TDS Application Changes* links to several pages explaining the new look and functionality of TDS effective September 26, 2021.
- The *IAT* website includes job aids such as the Quick Command Code tool (QCC) and the Fill Forms tool.

21.2.3.2
(07-11-2024)
**Types of TDS
Transcripts**

- (1) The IRS provides computer-generated transcripts to authenticated taxpayers and to their authorized representatives.

- (2) There are six types of transcripts available through TDS:

- Tax Return.
- Tax Account.
- Record of Account.
- Wage and Income (IMF only).
- Verification of Non-Filing Letter (IMF only).
- Modified Business Entity and Business Entity (BMF only).

Note: TDS cannot be used to provide tax account transcripts, wage and income transcripts, or verification of non-filing letters for invalid taxpayer identification numbers (TINs). Invalid TINs display an asterisk (*) following the last digit of the TIN.

Note: For IMF, TDS can be used for tax return and record of account transcripts by entering the TIN and Document Locator Number (DLN) of the return being requested.

- (3) TDS transcripts only display up to three Schedule Cs since Submission Processing Data Conversion Operation (DCO) only transcribes up to three Schedule Cs. When more than three Schedule Cs are associated with the return, Document Perfection Operation (DPO) will combine/consolidate the data for the remaining Schedule Cs to ensure the totals are completely transcribed.
- (4) Examples of TDS transcripts are found on the *Transcript Delivery System (TDS)* web page under *TDS Transcript Examples*.

21.2.3.2.1
(08-15-2024)
Tax Return Transcript

- (1) The tax return transcript contains significant data transcribed from the original return. Some reasons for requesting this transcript include:
- Documentation requirements for loans, grants, etc.
 - Documentation requirements for social services.
 - Respond to a notice from the IRS.
 - File an amended return.
 - Obtain financing for a mortgage.

- Obtain a lien release.
- (2) The information displayed on the tax return transcript contains, but is not limited to:
- Type of return filed.
 - Filing status.
 - Tax shown on return.
 - Adjusted gross income.
 - Mortgage interest.
 - Real estate tax deduction.
 - Taxable income.
 - Number of exemptions.
 - Federal income tax withheld.
 - Earned income credit.
 - Self-employment income and tax.
 - Tax due per return.
 - Refund per return.
 - Refundable credits.
 - Total income.
 - Business expenses.
 - Wages paid.
 - Designee's Personal Identification Number (DPIN), Preparer's Tax Identification Number (PTIN).
- (3) TDS is programmed to display only four dependents. Taxpayers with more than four dependents may believe the preparer did not include all dependents on the return. Before referring the taxpayer back to the preparer, verify the actual dependents submitted on the return.
- (4) Tax return transcripts will not show amendments or adjustments made to the account after the original return has posted. If adjustments have been made, offer to provide the record of account, see IRM 21.2.3.2.3, Record of Account. For BMF, the new Form 94X Series transcripts, as listed in paragraph 7, do display adjustments from amended returns.
- (5) In some cases, the IRS may change the taxpayer's reported figures on the originally filed return due to input errors, incomplete or missing information, or computational errors. The tax return transcript will show both:
- The taxpayer's original figures, labeled "per return," and,
 - The figures as corrected by the IRS, labeled "per computer."
- (6) BMF transcripts include the following forms:
- Form 1065, U.S. Return of Partnership Income.
 - Form 1120, U.S. Corporation Income Tax Return.
 - Form 1120-H, U.S. Income Tax Return for Homeowners Associations.
 - Form 1120-L, U.S. Life Insurance Company Income Tax Return.
 - Form 1120-S, U.S. Income Tax Return for an S Corporation.
- (7) Beginning September 29, 2024, TDS offers business taxpayers five new tax return transcripts made possible through Inflation Reduction Act funding. These transcripts are available to Business Tax Account users also on September 29, 2024. These transcripts provide tax return information from the original return in addition to adjustments from amended returns. The transcripts are masked. The new transcripts are available for the following forms:

- Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 943, Employer's Annual Tax Return for Agricultural Employees.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 945, Annual Return of Withheld Federal Income Tax.

- (8) On November 3, 2024, the new BMF Form 94X Series transcripts will be available in Spanish to Business Tax Account users. For all other TDS users, they will be available on September 29, 2024. Form 1040 for Individual taxpayers will also be translated to Spanish and available on September 29, 2024. Additional languages will be pursued in FY2025, all due to Inflation Reduction Act funding. The reason only specific transcripts are being translated is because they are housed on the modernized TDS application and not on the current TDS application, referred to as legacy TDS. Legacy TDS cannot support languages other than English. Legacy TDS is transitioning to the modernized TDS during calendar years 2024 and 2025. Once fully transitioned, funding will determine what other transcripts will be translated.

21.2.3.2.2 (10-01-2013)

Tax Account Transcript

- (1) The tax account transcript shows Master File (MF) transactions as seen on Command Code (CC) IMFOLT and CC BMFOLT.
- (2) This transcript shows Transaction Codes (TCs) with a definition of these codes. For example, it will show a TC 610 and next to it will be the explanation "payment with return."
- (3) A tax account transcript is ordered when the taxpayer wants an account history. Some reasons may include, but are not limited to:
 - Payment history.
 - Account history, such as penalty and interest assessed.
 - Refund history.
 - Verification of extension.
 - In response to a notice.
- (4) The information displayed on the tax account transcript contains, but is not limited to:
 - Payment history, including payment transfers and overpayment credits.
 - Refund history, including refunds issued, voided, and returned.
 - Penalties assessed, including the name of the penalty type.
 - Interest assessed.
 - Balance due with accruals.
 - Adjusted gross income.
 - Taxable income.
 - Refundable credits allowed.
 - Return received date.

21.2.3.2.3 (08-07-2024)

Record of Account

- (1) The record of account transcript combines the information from the tax account and tax return transcripts.
- (2) Taxpayers usually request this transcript because account changes occurred after the original return was processed (i.e., amendments, subsequent payments, etc.).

- (3) For business taxpayers, record of account transcripts will not be available for the new Form 94X Series until at least December, 2024. This is due to the account transcripts being part of legacy TDS and the Form 94X Series tax return transcripts being part of modernized TDS. Until the account transcripts are moved over to modernized TDS, record of account transcripts cannot be generated.

21.2.3.2.4
(05-30-2023)
**Wage and Income
Transcript**

- (1) Wage and income transcripts show earnings reported to the IRS by payers. Wage and income transcripts are derived from information returns, including, but not limited to:
 - W-2 Series forms.
 - 1098 Series forms.
 - 1099 Series forms.
 - Form 5498, IRA Contribution Information.
- (2) Wage and income transcripts are ordered when the taxpayer wants income documentation. Some reasons may include, but are not limited to:
 - Answer a notice.
 - File their tax return.
 - Personal record of income.
 - Employment verification.
- (3) The information displayed on the wage and income transcript contains, but is not limited to:
 - Wage and salary income.
 - Federal income tax withholding.
 - Mortgage interest paid.
 - Distributions of retirement income.
 - Gross proceeds from stock/bond transactions.
 - Gross income from non-employee compensation.
 - Interest income.
 - Dividend income.

Note: Wage and income transcripts do not show state or local income tax withholding.

- (4) For tax years 2020 and 2021, the wage and income transcript displays an incorrect stock ownership percentage of zero for Form 1120-S Schedule K-1, Shareholder's Share of Income, Deductions, Credits, etc. This is due to an e-file (MeF) record layout update. It cannot be fixed as the files cannot be re-run.

21.2.3.2.5
(10-25-2023)
**Verification of Non-Filing
Letter**

- (1) The verification of non-filing (VNF) letter is issued to verify the IRS does not have a record of an IMF return processed at that time for the requested period. This letter does not provide any status of the taxpayer's filing requirement.
- (2) Taxpayers usually request the VNF letter to apply for:
 - Certain state-backed mortgage loans.
 - Low income housing certification.
 - Low income medical assistance.
 - Other federal or state funded programs.

- (3) The letter has two versions based on if a return has not or has posted. TDS will generate the applicable version:
 - If a return has not posted, the letter includes the language “we have no record of a processed tax return.”
 - If a return has posted, the letter includes the language “we’re sorry, but we couldn’t honor the request.”
- (4) When selecting this letter as the Product Type on the TDS Taxpayer Information page, a Third Party Information section displays. What is entered into this section is what populates as the name and address on the letter. This is where the letter is mailed when Postal Mail is the delivery method. TDS programming ignores any name and address entered on the Product Delivery Options page.
- (5) Occasionally, circumstances, such as identity theft, prevent a VNF letter from being provided. Instead, a substitute product, TDS Letter 3538, is provided; see IRM 21.2.3.5.8.4.5, Verification of Non-Filing Letter for Identity Theft.

21.2.3.2.6
(08-15-2024)

Modified Business Entity Transcript and Business Entity Transcript

- (1) Beginning May 26, 2024, TDS offers business taxpayers two new transcripts made possible through Inflation Reduction Act funding: Modified Business Entity and Business Entity. These transcripts were available to Business Tax Account users beginning on June 30, 2024.
- (2) The Modified Business Entity transcript displays limited entity information for the specific employer identification number (EIN). The transcript shows the EIN, business operating division, primary name, sort name, care of name, name control, and street/foreign address. The transcript is available to anyone with authorization for any business tax form. For example, representatives authorized on Form 8821 or Form 2848, or reporting agents authorized on Form 8655, can receive the Modified Business Entity transcript. The authorization does not have to state entity information specifically.
- (3) The Business Entity transcript includes the fields from the Modified Business Entity transcript and additional fields providing more comprehensive entity information such as the IRS establishment date, business operational date, filing requirements, and exempt organization status. The transcript is only available to the business owner or to third-parties with authorization specific for the entity information. **Business entity information**, or similar language, will be entered on Form 8821 or Form 2848.
- (4) Both transcripts are unmasked except for the Parent EIN and Sole Proprietor TIN fields which display as masked on the Business Entity transcript.
- (5) TDS programming currently allows E-Services users with TDS access to only obtain the Modified Business Entity transcript. State users with TDS access through e-Services have no entity transcript available until their Memorandums of Understanding (MOUs) are revised.
- (6) Form 4506-T, Request for Transcript of Tax Return, will not offer either transcript.
- (7) On November 3, 2024, both Business Entity transcripts will be available in Spanish to Business Tax Account users. For all other TDS users, they will be available on September 29, 2024. Additional languages will be pursued in FY2025, all due to Inflation Reduction Act funding. The reason only specific transcripts are being translated is because they are housed on the modernized

TDS application and not on the current TDS application, referred to as legacy TDS. Legacy TDS cannot support languages other than English. Legacy TDS is transitioning to the modernized TDS during calendar years 2024 and 2025. Once fully transitioned, funding will determine what other transcripts will be translated.

21.2.3.3
(07-11-2024)
**Transcript Systems and
Forms**

- (1) This subsection outlines the ways taxpayers can obtain TDS transcripts.
 - Transcript Assistance by an IRS Representative.
 - Individual Online Account through IRS.gov **(IMF only)**.
 - Get Transcript by Mail through IRS.gov **(IMF only)**.
 - Interactive Voice Response **(IMF only)**.
 - Business Tax Account through IRS.gov **(BMF only)**.
 - Form 4506 Series.
- (2) TDS was programmed in September 2018, to create a transcript that masks personally identifiable information (PII) from all IMF transcripts to protect and secure taxpayer information. The same programming was done in December 2020, for BMF transcripts. This programming changes the formatting/appearance of the transcript relating to PII content but maintains the full display of financial amounts, thus still giving the financial data needed for such purposes as income verification for loans. No programming change was made to internal IDRS transcripts (TRDBV, IRPTRW, etc.).
- (3) On the masked transcript, some PII is entirely removed, such as the taxpayer's city, state, and zip code, while other PII is shortened, such as displaying only the last four digits of the taxpayer's SSN or EIN. The Transcript Delivery System (TDS) web page on SERP has a *TDS Masked Transcripts* section containing the transcript display criteria.
- (4) Masked and unmasked transcript requests cannot be combined in the same transaction. Separate transactions must be completed for masked transcripts and for unmasked transcripts.

Example: The caller is receiving an unmasked wage and income transcript and a masked record of account transcript. Fully process the unmasked transcript transaction and then start a new transaction for the masked transcript. Ensure the correct radio button is selected (Mask or Unmask) at the top right of the Taxpayer Information page.

- (5) As part of the TDS programming changes, a Customer File Number (CFN) field was added to TDS. This is an optional field allowing up to 10 numeric characters to populate on the transcript. The CFN is a number created by the third-party to assist them in better associating the masked transcript to the taxpayer. For example, the bank provides the loan number to the taxpayer and requests the number appear on the transcript. The CFN is not searchable in any IRS system. It cannot be a taxpayer identification number (TIN). All of the methods taxpayers can obtain transcripts mentioned in paragraph 1 accommodate the entry of a CFN.
- (6) The assistor must be familiar with the transcript availability limitations as they do differ. Taxpayers requesting transcripts outside of the availability limitations can review Form 4506, Request for Copy of Tax Return, and Form 4506-T, Request for Transcript of Tax Return, as these forms may be able to fulfill their

need. See IRM 21.3.6.4.7.1, Non-Receipt, Incorrect, or Loss of Form W-2, Form 1099, and Form 1098- Information Returns, for wage and income document options.

- (7) TDS is programmed to recognize certain identity-theft indicators on IMF accounts; see below for the indicators. For a jointly filed return, TDS will look at indicators on both the primary and secondary accounts.
- TC 971, AC 501 - Taxpayer Identified Tax-related identity theft – case resolved.
 - TC 971, AC 506 - The IRS identified Tax-related identity theft – case resolved.
 - TC 971, AC 522 - Pending claim of identity theft – case not resolved.
 - TC 971, AC 524 - Taxpayer deceased, account locked.
 - TC 971, AC 525 - ITIN/SSN Mismatch due to Employment-related identity theft. Only the wage and income transcript will be stopped from generating.

Note: If there is a TC 972, which reverses the IDT indicator, with the same transaction date and tax year as the TC 971, and no other indicators are present, transcripts will generate as usual.

- (8) If an identity theft indicator is present **for the specific tax year requested:**
- Transcripts are generated as usual for IRS TDS users. Be cautious in recognizing indicators and researching the account(s) to ensure transcript requests are fulfilled appropriately; see IRM 21.2.3.5.8, Transcripts and Identity Theft.
 - For Individual Online Account users, no transcript is generated. Taxpayers receive a letter, appearing online, advising them to contact Identity Theft toll-free.
 - For Get Transcript by Mail users, no transcript is mailed. Taxpayers receive a letter in place of the transcript advising them to contact Identity Theft toll-free.
 - For IVR users, no transcript is mailed. Taxpayers receive a letter in place of the transcript advising them to contact Identity Theft toll-free.
 - For tax professionals accessing TDS via e-Services, a letter appears online stating the transcript request cannot be processed and to contact Practitioner Priority Service (PPS) for assistance.

21.2.3.3.1 (05-22-2024)

Transcript Assistance by an IRS Representative

- (1) Taxpayers requesting a transcript can call the IRS toll-free numbers to speak with an IRS assistor, 800-829-4933 (BMF) and 800-829-1040 (IMF). Those outside the United States can refer to *IRS.gov* for telephone assistance.
- (2) Transcript Delivery System (TDS) is the application assistors use to process transcript requests from authenticated taxpayers and authorized representatives. The IRS assistors and approved tax professionals can access TDS; however, this service is not available to the general public. For questions regarding the application process, refer tax professionals to *IRS.gov*.
- (3) The following transcripts are available using TDS.

Note: See (4) for specifics related to Wage and Income transcripts.

| Transcript | IMF | BMF |
|--|--|---|
| Tax Return | Available for the current year and returns processed during the prior three processing years. For return processing times, refer to the Tax Return Transcript Availability chart on the <i>TDS</i> web page. | Available for the current year and returns processed during the prior three processing years. The new Form 94X Series transcripts are only available for tax year 2023 and later. |
| Tax Account | Available for any account active or on retention on the Master File (appears on IMFOLI). | Available for any account active or on retention on the Master File (appears on BMFOLI). |
| Record of Account | Available for the current and three prior tax years. | Available for the current and three prior tax years. Not yet available for the new Form 94X Series. |
| Wage and Income (IMF Only) | Available for the current and nine prior tax years. Complete income information may not display until all the earnings are reported. TDS can only retrieve 999 wage and income documents per request. Note: A wage and income transcript requested for the current processing year is not available in TDS until May 26, 2024; see IRM 21.2.3.5.7(10), Transcript Restrictions and Special Handling. | Not available. |
| Verification of Non-Filing (IMF Only) | Available for the current and three prior tax years. For older tax years, taxpayers can submit Form 4506-T, following the form instructions. | Not available. |
| Modified Business Entity and Business Entity (BMF) | Not available. | Available beginning May 26, 2024. |

- (4) TDS limits the wage and income transcript to 999 income documents per request. The Secure Mailbox, Secure Object Repository (SOR) Mailbox for e-Services users, and On-Line delivery methods file capacity can accommodate this quantity of documents. The Postal Mail delivery method is limited to 15 double-sided pages. If the number of documents exceeds the page limit, no transcript is mailed. When the primary delivery method fails, TDS defaults to the alternate delivery method. There are options to providing complete income information through the primary delivery method:

1. Input more than one transcript request by selecting the various forms individually (W-2, 1099-MISC, 1099-B, etc.) rather than selecting **ALL FORMS**.

2. Input separate tax years for each form.

Note: A wage and income transcript requested for the current processing year is not available in TDS until May 26, 2024; see IRM 21.2.3.5.7(10), Transcript Restrictions and Special Handling.

21.2.3.3.2
(08-15-2024)
Individual Online
Account through
IRS.gov

- (1) *Individual Online Account* is an application available anytime on IRS.gov that allows the IMF taxpayer to view, download, or print any of the posted transcripts (tax return, tax account, wage and income, record of account, verification of non-filing letter). All transcripts are masked.
- (2) Individual Online Account (IOLA) also has other features that can assist the taxpayer in obtaining needed account information and performing certain actions. For example, a *Tax Compliance Report* shows whether the taxpayer filed tax returns and paid taxes on time. It protects sensitive taxpayer data by limiting the tax account information disclosed when a taxpayer is asked to verify IRS filings or tax debts. It discloses less personally identifiable information (PII) than a TDS transcript does.
- (3) The transcripts available through IOLA are also the same as were available through the Get Transcript Online application on IRS.gov. Get Transcript Online was retired on July 26, 2024, and no longer appears in IRS.gov.
- (4) After logging in to IOLA, there are two ways to access transcripts:
 - 1. From the Records and Status tab on the top navigation bar, select Tax Records from the drop down menu. Select the blue button “View your transcripts.”
 - 2. In the Records and Status section, select View Tax Records. Select the blue button “View your transcripts.”
- (5) Transcript availability is outlined below.

Note: See (5) for the wage and income transcript documents restriction.

| Transcript | Individual Online Account |
|-------------------|---|
| Tax Return | Available for the current and three prior tax years. |
| Tax Account | Available for the current and nine prior tax years. Note: A year may not be available if the account has moved to the retention register. |
| Record of Account | Available for the current and three prior tax years. |
| Wage and Income | Available for the current and nine prior tax years. |

| Transcript | Individual Online Account |
|----------------------------|--|
| Verification of Non-Filing | Available for the current and three prior tax years. Note: Not available until June 15 for the current tax year. |

Note: Not all years may display on the screen. If additional years are available for a type of transcript, a “show all +” button will appear allowing the taxpayer to access those prior years.

Note: A wage and income transcript is not available until May 26, 2024, for the current processing year. The transcript will display a message of “No record of return filed” instead of displaying actual wage and income information.

- (6) Wage and income transcripts will only display up to approximately 85 income documents. If the taxpayer has a greater number of documents for the tax year than what the application accommodates, then the transcript will not display. Instead, a message displays online indicating the request cannot be processed and to submit Form 4506-T, Request for Transcript of Tax Return.

21.2.3.3.3
(06-26-2024)
**Get Transcript by Mail
through IRS.gov**

- (1) The *Get Transcript by Mail* application on IRS.gov is available anytime for IMF taxpayers to request a tax return or tax account transcript. The transcript is mailed to the address of record. The user cannot enter a different mailing address. The transcript is received in 5-10 calendar days.
- (2) All transcripts are masked. These transcripts are available for the current and three prior tax years. Currently, the transcripts are only available in English.
- (3) Get Transcript by Mail will not allow additional requests for the same transcript type and year until two weeks have passed since the initial request. The user will see an online message indicating that specific product has been ordered within the last two weeks. There is also a cross-check with the Interactive Voice Response (IVR). Users requesting the same transcript type and year in Get Transcript by Mail that they ordered through the IVR within the past two weeks will see the online message display indicating that specific product has been ordered within the last two weeks.
- (4) On May 26, 2024, a modernized Get Transcript by Mail launched. The legacy code was retired and Get Transcript by Mail now provides a consistent taxpayer experience (look and functionality) with other existing IRS.gov online applications.

21.2.3.3.4
(06-26-2024)
**Interactive Voice
Response**

- (1) The Interactive Voice Response (IVR) is an automated telephone system available anytime for IMF taxpayers to request a tax return or tax account transcript. The transcript is mailed to the address of record. The user cannot enter a different mailing address. The transcript is received in 5-10 calendar days.
- (2) All transcripts are masked. These transcripts are available for the current and three prior tax years. Currently, the transcripts are only available in English.

- (3) Taxpayers access the IVR by calling 800-908-9946 and following the authentication prompts contained in IRM 10.10.3.3.11, Identity Proofing for Interactive Voice Response.
- (4) The IVR will not allow additional requests for the same transcript type and year until two weeks have passed since the submission. The message played will indicate the transcript cannot be ordered for that year. There is also a cross-check with Get Transcript by Mail. Users requesting the same transcript type and year through the IVR that they ordered through Get Transcript by Mail within the past two weeks will hear a message played indicating that specific product has been ordered within the last two weeks.

21.2.3.3.5
(04-22-2024)
**Business Tax Account
through IRS.gov**

- (1) The *Business Tax Account* application on IRS.gov is available anytime and allows the BMF taxpayer to view certain account information and perform certain functions as well as to view, download, or print available TDS transcripts. The various business entities are being phased in during FY2024 and FY2025. Some application features, including transcripts, may not be accessible until a later release. Users will find the transcripts section located within the Tax Records tab on the top navigation bar.
- (2) Information about the application is found in IRM 21.2.1.64, Business Tax Account (BTA). *SERP* also houses a resource document with detailed information about the application.
- (3) The *TDS SERP page* houses Alerts and other informational releases as they occur.

21.2.3.3.6
(12-11-2023)
Form 4506 Series

- (1) The Form 4506 Series is used to order transcripts or tax return information for individuals and businesses.
- (2) The products available, the IRS processing time, and specific instructions for completing and submitting the form, including any applicable fees, is stated on each form. Also included on each form is whether the product can be mailed to a third-party. All TDS transcripts are masked. Forms include:
 - Form 4506-T, Request for Transcript of Tax Return, used to order BMF and IMF transcripts.
 - Form 4506-T-EZ, Short Form Request for Individual Tax Return Transcript, used to order only a 1040 Series tax return transcript.
 - Form 4506-F, Request for Copy of Fraudulent Tax Return, used to request a copy of the fraudulent return filed using the taxpayer's name and SSN.
 - Form 4506, Request for Copy of Tax Return, used to order a copy of the filed tax return.

21.2.3.4
(10-17-2023)
**TDS Transcript Delivery
Methods**

- (1) TDS offers a variety of options for delivering transcripts:
 - Postal Mail.
 - Facsimile.
 - Secure Mailbox for IRS TDS Users.
 - Secure Object Repository (SOR) Mailbox for e-Services Users.
 - On-Line.
- (2) A primary and alternate delivery method must be selected. TDS defaults to the alternate delivery method if the primary delivery method fails.

21.2.3.4.1
(10-17-2023)
Postal Mail

- (1) The TDS postal mail delivery method uses the United States Postal Service (USPS) to deliver the transcript within 5 – 10 calendar days. Those living outside of the U.S. should allow for mailing time reflective of the country where they reside.
- (2) The limitation is 15 double-sided pages.

21.2.3.4.2
(06-25-2024)
Facsimile

- (1) On June 28, 2019, Accounts Management implemented a policy where no TDS transcript can be faxed using the TDS facsimile delivery method. TDS users outside of Accounts Management should follow the faxing procedures in their respective IRMs. When those IRMs refer to IRM 21.2.3, the faxing policy and procedures cited in IRM 21.2.3 should be followed.
- (2) When selecting Facsimile as either the delivery method or alternate delivery method, an Alert displays stating the facsimile delivery method is prohibited per this IRM. The content below is just for informational purposes since Facsimile is still a delivery option in TDS.
- (3) TDS facsimile (fax) is integrated into Enterprise e-Fax (EEFax). Delivery time varies based on several factors (e.g., EEFax system load, server delays or interruptions, file size). TDS makes three attempts over a 24-hour period to deliver the transcript to the recipient's fax number. Most faxes are delivered shortly after TDS displays "NAP check Success" as the Status on the Confirmation page.
- (4) The number of pages is limited based on the file size of the request and cannot exceed the Outlook Exchange size limit of 10 MB. Due to the length of time to process each page on the receiving end, a recommended page limit is 100 pages.

21.2.3.4.3
(05-20-2024)
Secure Mailbox for IRS TDS Users

- (1) Each IRS EUP user has a secure mailbox where data is delivered. In the TDS application, the Mailbox link is found within the navigation tool bar along the top of each TDS screen. TDS sends an automated response, via Outlook, to the IRS assistor indicating the transcript was placed into the assistor's Secure Mailbox. Refer to IRM 21.2.3.4.4, Secure Object Repository (SOR) Mailbox for e-Services Users, for detailed information about how the mailbox works.
- (2) The transcript is delivered to the secure mailbox when:
 - Secure mailbox is selected as the primary delivery method.
 - Secure mailbox is selected as the alternate delivery method and the primary delivery method fails.
- (3) This delivery method accommodates transcript requests up to approximately 3,000 pages. The exact number of pages varies depending on the amount of data on each page.

21.2.3.4.4
(05-20-2024)
Secure Object Repository (SOR) Mailbox for e-Services Users

- (1) Authorized representatives can create an e-Services account to receive a Secure Object Repository (SOR) Mailbox where IRS products can be deposited, including TDS transcripts. *E-Services* has information about the process. Users can access their SOR mailbox to view and download the transcript. The transcript remains in the mailbox for 30 business days if unread, and for three business days if read. This delivery method accommodates transcript requests up to approximately 3,000 pages. The exact number of pages varies depending on the amount of data on each page.

Note: E-Services SOR is not intended for the IMF or BMF taxpayer; see IRM 3.42.8.7, Transcript Delivery System (TDS), for the SOR audience. IMF taxpayers can access their own transcripts online through *Individual Online Account*. Business taxpayers can access their own transcripts online through *Business Tax Account* if their entity type has been added to the application. The Business Tax Account home page describes who can use the application.

- (2) When the SOR mailbox is selected as the primary delivery method, TDS makes three attempts, at 15-minute intervals, to deliver the transcript to the mailbox. If all three attempts fail, another three attempts are made at 15-minute intervals. If this round of attempts also fails, three more attempts are made at 15-minute intervals. If all three rounds fail, and the SOR mailbox is also the alternate delivery method, the same process is used to attempt to deliver the transcript as was used for the SOR primary delivery method. The TDS IT team has a process in place to resubmit the transcripts in those rare instances when SOR goes down for extended hours. Any transcript not delivered within 48 hours is considered expired and will not be delivered.
- (3) The e-Services SOR mailbox is specific to the individual user and may not be accessed by others. The user cannot request a transcript be deposited into another e-Services user's SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox belonging to the caller.
- (4) TDS sends an automated response, via Outlook, to the IRS assistor indicating the transcript was placed into the assistor's Secure Mailbox. No transcript was placed into the assistor's mailbox as the caller is the only one who receives the transcript. The caller receives no automated message indicating a transcript was placed into their e-Services SOR mailbox.

21.2.3.4.5
(06-28-2019)
On-Line

- (1) The on-line delivery option allows the TDS-generated transcript to be retrieved and viewed immediately.
- (2) This option is used primarily for working taxpayer correspondence.
- (3) TDS accommodates transcript requests up to approximately 1,000 pages. The exact number of pages varies depending on the amount of data on each page.

21.2.3.5
(07-11-2024)
Fulfilling Transcript Requests

- (1) This section provides direction when ordering transcripts for taxpayers.
- (2) It is the assistor's responsibility to complete each of the following tasks when fulfilling transcript requests:
 - Conduct full authentication to verify identity and authorization to receive federal tax information. This protects the taxpayer's privacy and security of their federal tax information.
 - Identify the purpose for the transcript.
 - Identify what type of transcript is needed.
 - Determine if TDS can be used to fulfill the request, or if an internal IDRS transcript is needed to provide the information.
 - Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript.
 - Determine the delivery method.
 - Process the transcript request.
 - Advise the taxpayer of the delivery timeframe.

- Update AMS history as required.
- Complete contact closure.

21.2.3.5.1
(08-07-2024)
**Disclosure
Requirements**

- (1) Disclosure has a resource page, *Disclosure and Privacy Knowledge Base*, offering information on multiple topics. If you still have disclosure questions after reviewing the information on this site, consult with your lead or manager.
- (2) Taxpayers or authorized representatives may ask for information contained on a TDS transcript or internal IDRS transcript to be provided verbally instead of asking to receive the transcript. Refer to IRM 21.1.3.2.3, Required Taxpayer Authentication, for such requests.
- (3) There are restrictions on providing information verbally and in transcript form for those calling in response to receiving *Letter 12C*, Individual Return Incomplete for Processing: Forms 1040 & 1040-SR. Refer to paragraph 7 in IRM 21.6.3.4.2.3, Estimated Tax (ES).
- (4) Transcripts cannot be released to an unauthorized person. Confirm the taxpayer or the taxpayer's authorized representative is legally entitled to receive the information prior to sending the transcript, see IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. Transcripts can be provided to authorized persons even if the boxes indicating/delegating authority to have copies of tax information, notices, and communications sent to the appointee/representative are not checked on Form 8821, Tax Information Authorization, or Form 2848, Power of Attorney and Declaration of Representative. Form 8821 and Form 2848 provide the necessary taxpayer consent even when the boxes are not checked. Additional authentication and authorization IRMs include IRM 10.5.1.2.9, Authentication, and IRM 10.5.1.2.10, Authorization.
- (5) The transcripts the IRS provides are masked. The IRS policy is to provide only #
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- (6) Wage and income transcripts are specific to the individual taxpayer and not to both spouses, see IRM 11.3.2.4.1, Individuals.
 - For non-tax matters, written consent is required from the spouse to whom the income pertains. Form 8821, Tax Information Authorization, or a document containing the same information as Form 8821 may be used. See IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821.
 - For tax matters, oral consent is acceptable from the individual to whom the income pertains.
- (7) Even when the taxpayer responds accurately to authentication probes, the assistor may still doubt the validity of the taxpayer's identity or authorization. In such cases, mail the information only to the taxpayer's address of record. In identity-theft cases, see IRM 21.2.3.5.8, Transcripts and Identity Theft.
- (8) Oral Disclosure Consent (ODC) as defined in IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821), allows a taxpayer to give oral consent to have tax information released to a third-party when it relates to the resolution of a tax matter.
 - a. ODC **can only** be accepted from the taxpayer when assisting in resolving a tax matter, such as an open CP2000 or IRS-issued notice.

- b. ODC **does not apply** to non-tax matters, such as income verification for mortgage loans.

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the Disclosure and Privacy Knowledge Base, *Faxing* page, and in IRM 21.1.3.9, Mailing and Faxing Tax Account Information. Some key procedures include:

- a. Advise the taxpayer of the security risk associated with fax transmissions.
- b. Verify the receiving fax is in a secure location and only the intended recipient will receive the fax.
- c. When an e-fax system is used by the recipient, follow the guidance in IRM 21.2.3.5.5, Using Electronic Fax Services. The use of Enterprise e-Fax (EEFax), when available, is required in lieu of manual faxing.
- d. A fax cover sheet is required. See IRM 21.2.3.5.4, Fax Cover Sheets.

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- (10) Use of postal mail delivery requires adherence to the following disclosure procedures:

- a. Verify the mailing address.
- b. If mailing the transcript to an address other than the address of record, additional authentication is required per IRM 21.1.3.2.3, Required Taxpayer Authentication.
- c. Do not release wage and income transcripts if a third-party provides a prison address. Follow procedures in IRM 5.19.2.6.4.5.7, IMF Response Taxpayer Incarcerated.

21.2.3.5.2
(07-07-2022)

Selecting the Type of Transcript

- (1) Determine the type of transcript which best meets the taxpayer's needs by asking probing questions. Below are some examples:
 - Are you looking for original return information?
 - Are you looking for a record of your account activity?
 - Do you need a history of payments made?
 - Do you need current tax information to prepare an amended return?
 - Are you looking for income information for a financial aid application or a loan/state subsidy?

Note: Recent transactions, such as payment transfers, adjustments, address changes, or any other pending adjustments, will not be displayed on the account transcript until they are fully processed.

- (2) Based on the taxpayer's answers, determine which transcript to provide. For a description, review IRM 21.2.3.2, Types of TDS Transcripts. Examples of transcripts are found on the *Transcript Delivery System (TDS)* web page under *TDS Transcript Examples*.

21.2.3.5.3

(06-25-2024)

Selecting a Delivery Method

an e-Services SOR mailbox can request the TDS transcript be deposited into their SOR mailbox instead of it being mailed. They cannot request the transcript be deposited into another person's e-Services SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox belonging to the caller.

- (2) Effective April 8, 2024, Accounts Management (AM) has specific policies and procedures for its assistors when tax practitioners request the SOR mailbox as the delivery method for a TDS transcript; see the bullets below. IRS TDS users outside of AM will continue using the TDS SOR mailbox as a delivery method per their existing policies and procedures.

- Practitioner Priority Service (PPS) (App 186/187) can use the SOR mailbox.
- Specialty programs (International, etc.) can use the SOR mailbox.
- Paper programs can ONLY mail the transcript to the taxpayer's address of record.

Exception: Paper Specialty programs (Large Corp, Carryback, Complex Interest, International, etc.) can use the SOR mailbox.

- All other toll-free lines (App 20 IMF, App 25 94X, App 30 BMFO, etc.) can ONLY mail the transcript to the taxpayer's address of record. Refer only tax practitioners requesting a SOR mailbox delivery method to PPS. Provide the PPS toll-free telephone number and hours of operation found on *IRS.gov*.

NOTE: As it relates to all bullets, a request from the tax practitioner to have the assistor enter a different mailing address in TDS for the taxpayer will not be honored.

- (4) If a caller is requesting a transcript to obtain prior-year AGI information, see IRM 21.2.1.40(7), E-file 1040 Series Online Filing.
- (5) When using TDS, a primary and an alternate delivery method must be selected. If the primary delivery method fails and secure mailbox was the

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alternate delivery method selected, the assistor will receive an email indicating information has been placed in their TDS secure mailbox. The secure mailbox is accessed through the Mailbox link on the TDS tool bar. Assistors must retrieve the transcript manually and attempt to deliver it to the taxpayer following local procedures.

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following local procedures.

- (6) All TDS transcript requests are recorded in the TDS Transaction History. The Transaction History is accessed through the link from the TDS home page. A list of attempted transcript deliveries and whether they were successfully completed is displayed once the specific transcript record is retrieved. The Transaction History maintains records for 14 months. All TDS users have access to view all transaction histories.
- (7) Refer to the sections below based on the caller and whether a TDS transcript or an internal IDRS transcript was requested. Information about delivery methods is found in IRM 21.2.3.4, TDS Transcript Delivery Methods.
 - IRM 21.2.3.5.3.1, TDS Transcripts for IMF and BMF Taxpayers.
 - IRM 21.2.3.5.3.2, TDS Transcripts for IMF and BMF Authorized Representatives.

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- (8) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:
 - Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
 - Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.

21.2.3.5.3.1
(05-28-2024)
**TDS Transcripts for IMF
and BMF Taxpayers**

- (1) Mailing of TDS transcripts is the delivery method for IMF and BMF taxpayers.

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- (2) IMF taxpayers can use *Individual Online Account* to obtain a transcript online, thus avoiding the mailing time.

- (3) BMF taxpayers can use *Business Tax Account* to obtain a transcript online if their entity type has been added to the application, thus avoiding the mailing time. The home page describes who can use the application.
- (4) Adhere to the procedures in IRM 21.2.3.5.1, Disclosure Requirements.

21.2.3.5.3.2
(04-22-2024)

TDS Transcripts for IMF and BMF Authorized Representatives

- (1) For all authorized representatives, mailing and the use of the e-Services Secure Object Repository (SOR) Mailbox are the only delivery options when requesting TDS transcripts for their clients. Effective April 8, 2024, Accounts Management (AM) has a specific policy and procedure when tax professionals request the SOR mailbox as the delivery method for a TDS transcript. Refer to IRM 21.2.3.5.3, Selecting a Delivery Method.

Reminder: If providing an IMF unmasked wage and income transcript, it can only be mailed to the taxpayer's address of record, be mailed to the authorized individual for the decedent, or placed into the authorized representative's e-Services SOR mailbox. An unmasked IMF wage and income transcript cannot be mailed to authorized representatives.

Caution: **ONLY** IMF wage and income transcripts can be provided unmasked if exception criteria is met per IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals. **NO** other transcript type is authorized to be unmasked.

- (2) Adhere to the procedures in IRM 21.2.3.5.1, Disclosure Requirements.

Reminder: A taxpayer's death impacts authorizations; refer to IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication, paragraph 2 Caution.

- (3) For routing transcripts to the authorized representative's e-Services SOR mailbox, refer to the subsections below.
 - IRM 21.2.3.5.3.2.1, BMF TDS Transcripts for Authorized Representatives.
 - IRM 21.2.3.5.3.2.2, IMF TDS Transcripts for Authorized Representatives.

Note: Authorized representatives who do not have an e-Services SOR mailbox must first register on IRS.gov by selecting **Access SOR** from the *Transcript Delivery System (TDS)* web page. Once registered, they should call back to request the transcript.

- (4) Before processing the transcript request in TDS for the SOR mailbox delivery method, PPS assistors must have verified the authorized representative's Short ID through SADI, per IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR Deposit. If research determines the Short ID does not belong to the authorized representative, the transcript can only be mailed to the taxpayer's address of record. A request from the authorized representative to have the assistor enter a different mailing address in TDS for the taxpayer will **NOT** be honored. To place the transcript into the authorized representative's e-Services SOR mailbox, go to the TDS **Product Delivery Options** screen and follow the steps below:
 1. Select *Secure Mailbox* as the Delivery Method.
 2. Select *Secure Mailbox* as the Alternate Delivery Method.

3. Delete your SEID in the *User Name* field and input the e-Services Short ID. Ensure the Short ID is input correctly.

Note: TDS sends an automated response, via Outlook, to the IRS assistor indicating the transcript was placed into the assistor's Secure Mailbox. No transcript was placed into the assistor's mailbox as the caller is the only one who receives the transcript. The caller receives no automated message indicating a transcript was placed into their e-Services SOR mailbox.

Note: Occasionally there can be a problem with the caller's e-Services account resulting in failed attempts to deposit transcripts into the caller's e-Services SOR mailbox. Only the e-help Desk can research the account and address the issue. Direct the caller to the e-help Desk; the telephone number and hours are posted on *IRS.gov*.

21.2.3.5.3.2.1
(04-22-2024)

**BMF TDS Transcripts for
Authorized
Representatives**

- (1) Authorized representatives can request BMF TDS transcripts be placed into their e-Services SOR mailbox.
- (2) Effective April 8, 2024, Accounts Management (AM) has a specific policy and procedure when tax professionals request the SOR mailbox as the delivery method for a TDS transcript. Refer to IRM 21.2.3.5.3, Selecting a Delivery Method.
- (3) The caller cannot request a transcript be deposited into another e-Services user's SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox established by the caller. The caller is only allowed to access the mailbox they established.
- (4) To place the transcript into the authorized representative's e-Services SOR mailbox, see IRM 21.2.3.5.3.2(4), TDS Transcripts for IMF and BMF Authorized Representatives.

21.2.3.5.3.2.2
(04-22-2024)

**IMF TDS Transcripts for
Authorized
Representatives**

- (1) Authorized representatives can request IMF TDS transcripts be placed into their e-Services SOR mailbox. This includes the unmasked wage and income transcript when needed for federal tax return preparation and filing, per IRM 21.2.3.5.9.2.1(2), IMF Unmasked Transcripts and Referrals.
- (2) Effective April 8, 2024, Accounts Management (AM) has a specific policy and procedure when tax professionals request the SOR mailbox as the delivery method for a TDS transcript. Refer to IRM 21.2.3.5.3, Selecting a Delivery Method.
- (3) The caller cannot request a transcript be deposited into another e-Services user's SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox established by the caller. The caller is only allowed to access the mailbox they established.
- (4) The caller must have their own CAF number or have a business CAF number. The caller's **CAF Status** must indicate **good standing**. If the CAF status is not in good standing, see IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. A valid Form 8821 or Form 2848 submitted at the time of the call does not need to be first processed by the CAF unit or specifically list the caller's own CAF number in order to fulfill the transcript request. If the business CAF number appears on the form, a separate designation, such as a Form 8821

(5) To place the transcript into the authorized representative's e-Services SOR mailbox, see IRM 21.2.3.5.3.2(4), TDS Transcripts for IMF and BMF Authorized Representatives.

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- (1) Make every reasonable effort to protect the security of taxpayer information being faxed. A fax cover sheet is required.
- (2) Fax cover sheets are automatically generated when using EEFax. If EEFax is not available, prepare a fax cover sheet manually. Requirements for faxing are found on the Disclosure and Privacy Knowledge Base, *Faxing* page.

- (1) Electronic fax (e-fax) is widely utilized by taxpayers and tax professionals and refers to the system or method by which the recipient receives a fax. EEFax (Enterprise e-Fax), as discussed in IRM 21.2.3.5.5.1, IRS Electronic Fax System, refers to the IRS e-fax system.

(2) An e-fax system uses a combination of fax and internet applications to transmit a document to a receiving party. This is a paperless communication integrated with email. This service is available in several formats.

- a. The e-fax application may be a software program stored on the recipient's computer. This program receives the fax transmission and converts it into a digital format.
- b. The e-fax service may be software and/or hardware leased to the recipient. An e-fax service provider assigns a dedicated fax number to the recipient. Faxed information is transmitted directly to this number as in 2(a).
- c. The e-fax service may be a third-party serving as a conduit for the fax transmission. Using this method, the fax is transmitted from the sender, is processed through the third-party e-fax service provider and is then delivered to the authorized party via email or other means.

Note: In reference to (2)c, when faxing tax information through a third-party e-fax service provider, written authorization designating the e-fax provider is required; Oral Disclosure Consent cannot be accepted. Refer to the Disclosure and Privacy Knowledge Base, *Faxing* page.

(3) Taxpayers may state they are using a third-party e-fax service provider. Assistors may also become aware a third-party e-fax service provider might be used, such as when receiving a fax and seeing the name of an online e-fax service company on the cover page. If there is doubt as to the use of a third-party e-fax service provider, then question the taxpayer. If the taxpayer is using a third-party e-fax service provider as defined in (2)(c), then a valid, written consent from the taxpayer designating the e-fax service provider as a recipient of tax information is required. The written consent can be faxed.

- a. The written consent must contain the required elements from Form 8821, Tax Information Authorization, as described in IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821:
 - The taxpayer's name and TIN.
 - Types of tax and tax periods covered by the authorization.
 - The third-party's (e-fax service provider's) name, address, and fax number, and
 - Must be signed and dated by the taxpayer (BMF authorizations must also include the taxpayer's title).

Note: Form 2848, Power of Attorney and Declaration of Representative, cannot be used to authorize a third-party e-fax service provider as this entity cannot represent the taxpayer before the IRS. If the taxpayer submits a Form 8821, Tax Information Authorization, follow processing procedures in IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. A document submitted not on an official form from the IRS is a one-time-use document and must be destroyed after the input of the AMS narrative as required in (3)b.

- b. An AMS narrative needs to be input, documenting the receipt of written consent authorizing the e-fax service to receive and transmit information; see IRM 21.2.3.7(2), Call Closure Requirements.
- c. If the taxpayer cannot provide a written consent, the information can only be sent using an alternate delivery method.

21.2.3.5.5.1
(08-04-2023)
**IRS Electronic Fax
System**

- (1) *Enterprise e-Fax (EEFax)* is the electronic fax system used by employees to send and receive faxed documents.
- (2) EEFax, when available, must be used in lieu of manual faxing.

21.2.3.5.6
(08-01-2016)
**Use of Letters (Cover
Letters) when Mailing a
Transcript**

- (1) Some taxpayer inquiries will prompt the assistor to prepare a transcript as part of the response. Examples include, but are not limited to:
 - How payments were applied.
 - Amended returns where the taxpayer's figures do not match the IRS figures.
 - Penalty assessments.
 - Installment agreements.
 - Combined Annual Wage Reporting (CAWR).
- (2) A letter (cover letter) providing a brief overview of the enclosures and any actions required by the taxpayer is prepared prior to mailing the transcript(s).

Exception: A letter is not required if the assistor provides a transcript based on the conversation with the taxpayer.

- (3) Use of the *IAT Letters Tool* is required when sending correspondence, per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.
- (4) Select the most appropriate letter for addressing the taxpayer's issue. The letter must contain all required information for correspondence as defined in IRM 21.3.3.4.16.3, Issuing Outgoing Correspondence. Provide the transcript as an enclosure and follow local procedures for associating an enclosure with the outgoing letter.

21.2.3.5.7
(08-15-2024)
**Transcript Restrictions
and Special Handling**

- (1) Special circumstances may exist on IDRS restricting the issuance of a transcript or requiring additional actions after requesting the transcript. For example:
 - Criminal Investigation - refer to IRM 21.5.6.4.52, -Z Freeze, and IRM 21.5.6.4.51, Z- Freeze, for specific directions when -Z or Z- freeze codes are present on the account.
 - Identity Theft - if the IAT Disclosure tool or the taxpayer indicates identity theft, follow the procedures in IRM 21.2.3.5.8, Transcripts and Identity Theft.

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- (3) Occasionally, factors on the account prevent certain transcript requests from fully processing and thus require an alternate transcript to TDS be provided.

Example: The transcript does not display specific account activity, e.g., the secondary taxpayer plans to change their filing status to married filing separately for the next tax year. In the meantime, the taxpayer makes estimated tax payments under their own SSN. Because the filing status is currently married filing jointly, TDS generates the tax account transcript from the primary taxpayer's account information, which does not include the estimated tax payments.

Example: A taxpayer filed a return, and it does not match the entity filing requirement, e.g., taxpayer files Form 1120-S, U.S. Income Tax Return for an S Corporation, but the requirement is Form 1120, U.S. Corporation Income Tax Return.

- (4) Return Request and Display (RRD) is a sub-system of Modernized e-File (MeF) which is an internal system storing electronically filed return information. Printout requests cannot be honored because they may not contain posted return information.
 - Offer to provide copies of a return transcript if the return has posted.
 - If the return has not posted, advise the taxpayer to contact us after the processing timeframe has passed. Refer to the processing timeframe chart in IRM 21.4.1.4, Refund Inquiry Response Procedures.
 - If the taxpayer requests a photocopy of their return, advise the taxpayer to file a Form 4506, Request for Copy of Tax Return, and to enclose the fee.
- (5) If you are processing a transcript request and the return meets the criteria in IRM 21.4.1.4.1.2.2, Return Found - Processing Errors Identified, a TDS transcript or an internal IDRS transcript cannot be provided. Transcription errors on these returns result in TDS displaying inaccurate tax return and record of account transcripts. The account transcript can also show inaccurate tax return information if the account has not been corrected. Internal IDRS transcripts, such as CC TRDBV, will not display the correct figures on the taxpayer's return. *Letter 1722(10)*, Request for a Tax Return Transcript, is a replacement transcript. See IRM 21.2.3.5.7.1, Letter 1722(10), for procedures on fulfilling tax return, account, and record of account transcript requests.
- (6) TDS cannot be used to provide a tax return transcript until the return is available on Master File. The transcript will display a message of **No record of return filed**.
 - If the taxpayer requests a tax return transcript before the return has updated to Master File, provide the applicable timeframes and advise the taxpayer to contact the IRS after this timeframe has elapsed, see IRM 21.4.1.4, Refund Inquiry Response Procedures.

has been transcribed. If available, provide a CC TRDBV printout using the IAT Quick Command Code (QCC) Tool to access, grab, sanitize, and print. If information is not available on CC TRDBV, and appropriate processing timeframes have elapsed, follow IRM 21.4.1.4.1.1, Return Not Found.

Reminder: All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP

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has an *Internal IDRS Transcripts* page containing reference documents on how to mask using an Adobe Acrobat tool, samples of IMF and BMF masked screens, what needs to be masked, and how those fields should display.

- (7) Account transcripts generated before the return has updated to Master File will be incomplete and subject to change until the return is fully processed. For example, account transcripts may display a message of “Requested Data Not Found” or display zeros as placeholders for the refund amount. Inform taxpayers account transcripts will be incomplete and content will change until the IRS has fully processed the return. Encourage taxpayers to wait until the return has processed before requesting an account transcript. The simplest and quickest way for taxpayers to get the status of their return and refund is through *Where’s My Refund?* on IRS.gov. This site also provides certain return-specific information, when applicable, such as when a refund has been applied to a past-due obligation.

- (8) If the taxpayer requests a verification of non-filing letter for the current tax year prior to June 15th, encourage the taxpayer to contact the IRS after June 15 or to use *Individual Online Account* after June 15. If the taxpayer has an immediate letter using TDS.

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

- (9) There is a new process for students applying for financial aid through the Department of Education (ED) beginning with the 2024-2025 school year. There is a direct data exchange of the necessary tax data between the IRS and ED; see *Tax Information for Federal Student Aid Applications*. Refer taxpayers having questions to the *Federal Student Aid* help page.

Note: Some taxpayers may be asked to provide a tax return transcript to verify information for their financial aid application. Provide the transcript and do not refer the taxpayer to the *Federal Student Aid* help page.

- (10) A wage and income transcript is not available in TDS until May 26, 2024, for the current processing year. A wage and income transcript requested prior to May 26 will display a message of “No record of return filed” instead of displaying actual wage and income information. Encourage the taxpayer to contact

the IAT QCC Tool to access, grab, sanitize, and print. Complete income information may not display on the transcript until all earnings are reported.

Reminder: All internal IDRS transcripts must be masked to remove all PII. The Transcript Delivery System web page on SERP has an *Internal IDRS Transcripts* page containing reference documents on how to mask using an Adobe Acrobat tool, samples of IMF and BMF masked screens,

- (11) For tax year 2020 and 2021, Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments, is not available through a wage and income transcript in TDS. When requesting "ALL FORMS," there will be no Form 1099-H displaying on the transcript. If Form 1099-H is requested as an individual form, the transcript will display a message of "Form 1099-H not valid for Tax Period Requested." Refer to IRM 21.6.3.4.2.9.5, Health Coverage Tax Credit (HCTC) - Inquiries, for how to address requests for the form.
- (12) The IRS follows laws which dictate the length of time records, in hard copy and electronic format, need to be managed, retained, and archived in accordance with the National Archives and Records Administration (NARA) approved records retention and disposition authority. All records are required, under the Federal Records Act, to be efficiently managed until final disposition. Taxpayers requesting transcripts for years which are no longer available can complete Form 4506, Request for Copy of Tax Return, if a copy of their tax return will meet their needs. The IRS refunds the fee if unable to retrieve the tax return requested. IMF taxpayers can also contact the Social Security Administration.
- (13) If the taxpayer requests a date stamp on a transcript, explain the IRS does not date stamp any transcript, including a TRDBV or a TDS Letter 3538. The presence of a date stamp does not change the validity of a transcript.
- (14) Every year, large business accounts with a potential for creating complex processing problems are identified. These customers are designated by a Large Corp Indicator (LCI) number on IDRS. LCI customers requesting internal transcripts (e.g., MFTRA, ENMOD), should be referred to the Large Corp Unit, which will fulfill the request; see IRM 21.7.1.4.11.3, Routing Large Corp Cases and Inquiries. LCI customers requesting TDS transcripts do not require a referral to the Large Corp Unit.
- (15) There are restrictions on providing information verbally and in transcript form for those calling in response to receiving *Letter 12C*, Individual Return Incomplete for Processing: Forms 1040 & 1040-SR. Refer to IRM 21.6.3.4.2.3, Estimated Tax (ES).
- (16) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:
 - Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
 - Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.

21.2.3.5.7.1
(11-25-2019)
Letter 1722(10)

- (1) If the return meets the criteria in IRM 21.4.1.4.1.2.2, Return Found - Processing Errors Identified, and the account has **not been** adjusted yet, see paragraphs (2) and (3) for referral procedures. If the account **has been** adjusted, see paragraph (4).
- (2) Follow the referral procedures in IRM 21.4.1.4.1.2.2, Return Found – Processing Errors Identified. Also inform the caller the transcript(s) will be mailed once the adjustments are made and to allow an additional 5-10 calendar days for receipt.

- (3) In the referral to Fresno, include what transcript(s) is being requested and what to mail to the taxpayer after the account has been corrected, based on the following:
- For a tax return transcript, provide *Letter 1722(10)*.
 - For a record of account transcript, provide Letter 1722(10) and a TDS account transcript.
 - For an account transcript, provide a TDS account transcript.
- (4) If research shows the account **has been** adjusted and the return is on CII, then provide the following, as applicable:
- For a tax return transcript, provide Letter 1722(10).
 - For a record of account transcript, provide Letter 1722(10) and a TDS account transcript.
 - For an account transcript, provide the TDS account transcript.
- (5) If research shows the account **has been** adjusted but the return is **not** on CII, and the caller requests an account transcript, then provide one through TDS postal mail. If the caller requests a tax return or record of account transcript, do a referral using “ESTABD” as the referral type since the return must be ordered to complete *Letter 1722(10)*. Include in the Notes what transcript(s) is being requested and what to mail, based on the following:
- For a tax return transcript, provide Letter 1722(10).
 - For a record of account transcript, provide Letter 1722(10) and a TDS account transcript.
- (6) Only masked transcripts can be provided. To generate Letter 1722(10), do the following:
1. Access *Letter 1722(10)*, from the Publishing site.
 2. Enter the Request and Response dates based on when the initial transcript request was made by the taxpayer and the date Letter 1722(10) was mailed. Both fields have a drop down calendar.
 3. Enter the last four digits of the taxpayer’s SSN in the TIN field, keeping the “X” as placeholders for masked digits.
 4. For the Contact telephone number, enter the last four numbers for IMF (1040) or BMF (4933), as applicable.
 5. For the Recipient Name and Address, follow *Masking Criteria and Field Display*. Delete the extra two address lines.
 6. Enter the tax year.
 7. Complete the remaining rows, as applicable, following *Masking Criteria and Field Display*. The Dependents row allows for a drop down if needed. The Additional information row allows for a drop down if the taxpayer requests certain data beyond what the other rows provide.
 8. For the closing sentence, enter the same IMF or BMF telephone number extension as earlier.

Note: Throughout Letter 1722(10), before printing, delete all brackets around the fill-in fields having brackets, such as the bracket around Recipient name.

Note: Letter 1722(10) and the TDS transcripts can only be mailed to the taxpayer or authorized representative.

21.2.3.5.7.2
(06-29-2022)
Letter 6504

- (1) To generate Letter 6504, do the following:
 1. Access the PDF version of Letter 6504, Transcript of Tax Return, from the Publishing site.
 2. Enter the Request and Response dates based on when the initial transcript request was made and the date the letter was provided. Both fields have a drop down calendar.
 3. Enter the Customer file number if one was provided.
 4. Enter the last four digits of the taxpayer's TIN in the Taxpayer ID number field. Keep the Xs as placeholders for masked digits and delete the Ns. Delete the brackets.
 5. Follow *Masking Criteria and Field Display* for the Name and Address line 1 fields. Delete Name, Address line 1, and the brackets.
 6. Enter the tax year. Delete the Ys and brackets.
 7. Complete the remaining rows, as applicable, following *Masking Criteria and Field Display*. Delete the Ns and brackets when entries are made in those fields.
 8. Once completed, select the Print Form tab at the top of the page to print. This letter can only be mailed to the taxpayer.
- (2) If you need to enter dependents or additional information, Letter 6504 has two selectable paragraphs. Access these paragraphs through the Show Selectable Paragraph Pages tab. Check the box by the appropriate paragraph and the paragraph is added to the bottom of the letter for you to complete. Follow *Masking Criteria and Field Display*, for how to display the dependent name and TIN.

21.2.3.5.7.3
(05-20-2024)
**COVID-Related IRS
Tools and Stimulus**

- (1) This section houses the COVID-related paragraphs formerly in IRM 21.2.3.5.7, Transcript Restrictions and Special Handling. Topics include Economic Impact Payment, Recovery Rebate Credit, Non-Filers Tool, and the Child Tax Credit Tool. This content is being kept temporarily for reference and in the event the procedures are still needed to service a taxpayer.
- (2) This paragraph addresses verification of non-filing letter requests impacted by the Economic Impact Payment (EIP) of 2020. Because the submission of information using the Non-Filers Tool is a return filing, the TDS verification of non-filing letter cannot be provided to taxpayers who applied for the EIP using the Non-Filers Tool. TDS will generate a version of the letter stating, **We're sorry, but we couldn't honor the request for the above taxpayer.** Instead, provide TDS Letter 3538. Refer to the SERP TDS web page, *Letter 3538*, for how to complete the letter and to view a sample letter. This Letter 3538 is only intended for those with no filing requirement and who applied for the EIP. IRM 21.6.3.4.2.13, Economic Impact Payments (EIP), has information about the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and payment. Before providing TDS Letter 3538, verify there is a posted EIP return; refer to IRM 21.6.3.4.2.13, Economic Impact Payments (EIP), to identify these returns. Advise the taxpayer you are providing a substitute letter because applying for the Economic Impact Payment resulted in a Form 1040 tax return being processed by the IRS on their behalf in order to issue the payment.

Note: Though this is the same TDS Letter number as used in identity theft situations where a verification of non-filing letter is requested, the content of the two letters differs.

- (3) This paragraph addresses verification of non-filing letter requests impacted by the Recovery Rebate Credit of 2021. Eligible individuals with no filing requirement may file a Form 1040 Series return for tax year 2020 to claim a Recovery Rebate Credit if they received a partial EIP or did not receive an EIP at all. *IRS.gov* has complete information. The TDS verification of non-filing letter cannot be provided because a return was processed and TDS will generate a version of the letter stating, **We're sorry, but we couldn't honor the request for the above taxpayer.** Instead, provide TDS Letter 3538. Refer to the SERP TDS web page, *Letter 3538*, for how to complete the letter and to view a sample letter. Provide Letter 3538 only to those with no filing requirement who submitted a return just to claim a Recovery Rebate Credit. Advise the taxpayer you are providing a substitute letter since a tax return was filed.

Note: Though this is the same TDS Letter number as used in identity theft situations where a verification of non-filing letter is requested, the content of the two letters differs.

- (4) Taxpayers with no filing requirement were encouraged to use the Non-Filers: Enter Payment Info Here Tool on *IRS.gov* to receive their Economic Impact Payment (EIP). Some taxpayers with filing requirements used the Non-Filers Tool to submit information to receive their EIP despite *IRS.gov* guidance to file a return instead. Because the submission of information using the Non-Filers Tool is a return filing, these taxpayers were required to file a paper (amended) return; see IRM 21.5.3.4.17, Amended Economic Impact Payment (EIP) Return. When these taxpayers request a TDS tax return transcript or record of account transcript through self-service methods (Individual Online Account, IVR, Form 4506-T), the transcript will not reflect the paper (amended) return information filed but rather reflect the data from the return generated using the Tool (\$1 taxable interest income, \$1 total income, and \$1 AGI). If a taxpayer is calling to request a tax return transcript or record of account transcript, select the TDS DLN Transcript Request link to generate the transcript using the Document Locator Number (DLN) of the paper (amended) return. The transcript can only be mailed to the taxpayer.

Note: Providing a transcript using the DLN is only intended for those who used the Tool and then filed a paper (amended) return. Returns filed using the Tool can be identified with \$1 taxable interest income, \$1 total income, and \$1 AGI, per IRM 21.6.3.4.2.13, Economic Impact Payments (EIP).

Note: If you receive an error when trying to generate a transcript using the DLN, such as "No transcript data found," it's because the amended return was processed as a TC 977 rather than as a TC 976. Provide Letter 6504, Transcript of Tax Return, if the return is on CII, or provide CC TRDBV if the return is not on CII. For record of account transcript requests, in addition to providing the Letter 6504 or the CC TRDBV, also provide a TDS account transcript through the *Request Transcript* link. Letter 6504 instructions are in IRM 21.2.3.5.7.2, Letter 6504. The CC TRDBV must be masked following *Masking Criteria and Field Display*. These products can only be mailed to the taxpayer.

- (5) Taxpayers who used the *Child Tax Credit Non-filer Sign-up Tool* and later filed a paper (amended) return to report income should not request TDS tax return or record of account transcripts through self-service methods (Individual Online Account, IVR, Form 4506-T). These transcripts will not reflect the paper

(amended) return information but will reflect the data from the return generated using the Tool. If a taxpayer is requesting a tax return or record of account transcript, select the TDS DLN Transcript Request link to generate the transcript using the Document Locator Number (DLN) of the paper (amended) return. The transcript can only be mailed to the taxpayer.

Note: If you receive an error when trying to generate a transcript using the DLN, such as “No transcript data found,” it’s because the amended return was processed as a TC 977 rather than as a TC 976. Provide Letter 6504, Transcript of Tax Return, if the return is on CII, or provide CC TRDBV if the return is not on CII. For record of account transcript requests, in addition to providing the Letter 6504 or the CC TRDBV, also provide a TDS account transcript through the *Request Transcript* link. Letter 6504 instructions are in IRM 21.2.3.5.7.2, Letter 6504. The CC TRDBV must be masked following *Masking Criteria and Field Display*. These products can only be mailed to the taxpayer.

21.2.3.5.8
(04-29-2022)
Transcripts and Identity Theft

(1) Transcript Delivery System (TDS) is programmed to restrict the delivery of transcripts to external users when certain identity-theft indicators are present for the tax year requested. These external users include tax professionals accessing TDS via e-Services and individual taxpayers using Individual Online Account and the IVR. Assistors must be cautious when fulfilling transcript requests as there are no TDS restrictions for internal users. Follow account authentication and research procedures for identity theft as instructed in these subsections:

- IRM 21.2.3.5.8.1, Authentication Procedures for Identity Theft.
- IRM 21.2.3.5.8.2, Accounts with Resolved Identity Theft.
- IRM 21.2.3.5.8.3, Accounts with Suspected or Open/Unresolved Identity Theft.
- IRM 21.2.3.5.8.4, Type of Transcript Requested for Identity-Theft Accounts.

(2) Submission Processing (SP) receives transcript requests on the Form 4506 Series. SP will not fulfill requests when their research shows identity-theft indicators are present for the tax year requested. The taxpayer is mailed Form 14611, RAIVS/IVES Additional Actions Needed, instructing the taxpayer to call the Identity Theft toll-free number. The original form the taxpayer submitted is not enclosed with Form 14611. More information on SP procedures is found in IRM 3.5.21.2.8.1, Identity Theft Indicator.

Note: A third-party, such as a tax professional with a power of attorney, can contact Identity Theft toll-free to request a transcript when their client receives Form 14611. Authentication of the client’s tax information is required, following IRM 21.2.3.5.8.1, Authentication Procedures for Identity Theft.

(3) If the taxpayer is in receipt of Form 14611 and:

- Submitted Form 4506, Request for Copy of Tax Return, refer to IRM 21.3.6.4.3.2, Return Copy Procedures and Identity Theft.
- Is calling for a transcript, refer to IRM 21.2.3.5.8.1, Authentication Procedures for Identity Theft, to authenticate before providing the transcript. Apologize and explain we are protecting their tax account and personal information. **Do not direct the taxpayer to request the transcript**

through self-help methods such as Individual Online Account, the IVR, or by submitting/resubmitting the Form 4506 Series.

- (4) If the taxpayer requests transcripts be sent to a third-party, apologize and explain we do not send transcripts directly to a third-party when there is the possibility of identity theft.

Note: If the taxpayer is requesting a tax return transcript for a mortgage company, provide the following information: "In cases of identity theft, the financial community has been made aware we will only release transcripts to the taxpayer. A mortgage company or lender does not need to obtain the transcript directly from the IRS." See Regulation 12 CFR 1026.43(c)(4).

- (5) If the taxpayer indicates receipt of a transcript they did not request, probe to determine if their spouse or someone who is authorized (such as a tax professional) could have requested the transcript. If the taxpayer indicates no one requested the transcript on their behalf, see IRM 25.23.12.4.5.1, Transcript NOT Requested - Taxpayer Claims Identity Theft.

Note: Do not refer the taxpayer to *Phishing* at IRS.gov.

- (6) If the taxpayer indicates receipt of a transcript they requested containing incorrect information due to possible identity theft, see IRM 21.2.3.5.8.3, Accounts with Suspected or Open/Unresolved Identity Theft.
- (7) If the taxpayer requests a transcript of a fraudulent tax return, see IRM 25.23.12.5, Responses to Requests for copies of Fraudulent Return(s) for Identity Theft Victims. Taxpayers must submit Form 4506-F, Request for Copy of Fraudulent Tax Return. Taxpayer instructions are available on *Instructions for Requesting Copy of Fraudulent Returns* on IRS.gov.

21.2.3.5.8.1
(05-20-2024)
**Authentication
Procedures for Identity
Theft**

- (1) Conduct full authentication as outlined in IRM 21.1.3.2.3, Required Taxpayer Authentication, and high-risk disclosure as outlined in IRM 21.1.3.2.4, Addi-

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Reminder: A third-party, such as a tax professional with a power of attorney, can contact Identity Theft toll-free to request a transcript when a TDS letter instructs their client to call. Sometimes the third-party may not be able to provide sufficient information for the assistor to research the account and only the taxpayer may have enough history and documentation to resolve the inquiry. Authentication of the third-party is required, following IRM 21.1.3.2.3, Required Taxpayer Authentication.

- (2) If the taxpayer cannot pass authentication, instruct the taxpayer to obtain their tax documents and personal information and call the IRS back. Taxpayers can only be referred to the Taxpayer Assistance Center (TAC) when telephone as-

sistance has been exhausted and they have their tax documents and personal information. Advise taxpayers that an appointment is necessary for TAC assistance and may not be immediate depending on office availability. Provide the toll-free number, 844-545-5640, and offer to transfer them. Document the failed authentication attempt and TAC referral in AMS.

Note: Do not direct the taxpayer to request the transcript through self-help methods such as Individual Online Account, the IVR, or by submitting/resubmitting the Form 4506 Series.

- (3) If the taxpayer passes authentication, there are specific transcript procedures to follow.
- For accounts with resolved identity theft, see IRM 21.2.3.5.8.2, Accounts with Resolved Identity Theft.
 - For suspected or open/unresolved identity theft, see IRM 21.2.3.5.8.3, Accounts with Suspected or Open/Unresolved Identity Theft.

21.2.3.5.8.2
(05-27-2022)
**Accounts with Resolved
Identity Theft**

- (1) Resolved identity-theft accounts will show TC 971 Action Code (AC) 501 or AC 506 for the tax year. Refer to IRM 21.2.3.5.8.4, Type of Transcript Requested for Identity-Theft Accounts, for the transcript types.
- (2) CC ENMOD will show identity-theft accounts affected by tax year. If the request is for a tax year not affected by identity theft, follow normal transcript procedures as outlined in IRM 21.2.3.5.9.2, IMF Transcript Ordering. However, if you suspect identity theft may have affected a tax year (e.g., address discrepancy, TC 976), follow IRM 21.2.3.5.8.3, Accounts with Suspected or Open/Unresolved Identity Theft.

Reminder: *Individual Online Account* will not generate transcripts for years affected by identity theft.

21.2.3.5.8.3
(05-27-2022)
**Accounts with
Suspected or
Open/Unresolved
Identity Theft**

- (1) Suspected identity theft is when either the taxpayer or the IRS suspects identity theft has occurred:
- a. If the taxpayer self-identifies as a victim of identity theft, refer to IRM 25.23.2.4.4.1, IMF Identity Theft - Taxpayer Initiated Allegations of Identity Theft - TC 971 AC 522.
 - b. If the assistor suspects identity theft, refer to IRM 25.23.2.4.5, IRS Initiated Suspicion of Identity Theft - TC 971 AC 522 IRSID.
- (2) Open/unresolved identity theft is when an account has an open control and is not completely resolved. Transcripts can be issued while accounts are being resolved.
- (3) For suspected or open/unresolved identity theft, refer to IRM 21.2.3.5.8.4, Type of Transcript Requested for Identity-Theft Accounts.

21.2.3.5.8.4
(05-27-2022)
**Type of Transcript
Requested for
Identity-Theft Accounts**

- (1) Refer to the respective sections below based on the type of transcript requested:
- IRM 21.2.3.5.8.4.1, Tax Return Transcript for Identity Theft.
 - IRM 21.2.3.5.8.4.2, Tax Account Transcript for Identity Theft.
 - IRM 21.2.3.5.8.4.3, Wage and Income Transcript for Identity Theft.

- IRM 21.2.3.5.8.4.4, Record of Account for Identity Theft.
- IRM 21.2.3.5.8.4.5, Verification of Non-Filing Letter for Identity Theft.

Note: If the taxpayer is requesting the transcript to obtain prior-year AGI information, see IRM 21.2.1.40, E-file 1040 Series Online Filing.

- (2) The transcripts the IRS provides are masked. The IRS policy is to provide only

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21.2.3.5.8.4.1
(06-13-2022)
**Tax Return Transcript
for Identity Theft**

- (1) A tax return transcript can be provided to the taxpayer who filed the return on a resolved or open/unresolved identity-theft account. In most cases, TDS can be used. CC TRDBV is an alternate transcript if TDS cannot be used.

Note: If the SSN owner's tax return for the year requested is posted as a TC 977 instead of a TC 150 or TC 976, perform research on Correspondence Imaging Inventory (CII) to locate the return. If the return is found, follow IRM 21.5.1.5.5, Processing/Reprocessing CII Tax Returns, to have the return reprocessed. If the return is not found on CII, follow IRM 21.4.1.4.1, Locating the Taxpayer's Return. In either scenario, provide the taxpayer with the timeframe to call back for a transcript; refer to IRM 21.4.1.4, Refund Inquiry Response Procedures. A TDS transcript cannot be provided until the TC 150 or TC 976 is posted to the account.

- (2) TDS will generate a tax return transcript for either the TC 150 or the TC 976 return using the Document Locator Number (DLN) of the return. This includes a return posted in error to MFT32. If the return is posted in error to MFT32, use the DLN of the TC 976 MFT32 return.
- (3) Determine which return belongs to the taxpayer. The taxpayer is only entitled to the tax return transcript for the return they filed.

Caution: If the taxpayer requests a transcript of a fraudulent tax return, see IRM 21.2.3.5.8, Transcripts and Identity Theft.

- (4) To generate a transcript in TDS using the DLN, select *DLN Transcript Request* from the TDS home page.

1. If the taxpayer is the filer of the TC 150 return, input the TC 150 DLN.
2. If the taxpayer is the filer of the TC 976 return, input the TC 976 DLN.
3. Refer to IRM 21.2.3.5.3, Selecting a Delivery Method, to determine the delivery method.

Caution: Enter the SSN and DLN **carefully**. Consider using "cut & paste" to enter the SSN and DLN. The transcript will not properly generate with an incorrect entry.

- (5) If the TC 150 or TC 976 return is not available through TDS, provide CC TRDBV. The first TRDPG response screen lists all the access codes corresponding to the forms and/or schedules filed and should NOT be provided. This screen also lists other access codes such as STAT-HIST and SSN-VALDN, which are not necessary to provide. The taxpayer should only receive information which the TDS tax return transcript provides. Input the correct

access code(s) in the applicable field for each form/schedule filed and associated with the return. For more information on CC TRDBV, see IRM 2.3.73.2.1, Command Code (CC) TRDBV General.

Note: Advise the taxpayer this is an alternative transcript and displays information differently than the typical tax return transcript due to programming limitations. Entity, or other third-party information, such as an entity's name and address, and dependents' names, may not show on the TRDBV transcript.

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Reminder: Refer to the *Internal IDRS Transcripts* web page on SERP for masking personally identifiable information (PII).

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

21.2.3.5.8.4.2
(06-13-2022)

**Tax Account Transcript
for Identity Theft**

- (1) If the account has been corrected, provide a tax account transcript using TDS. Verify the taxable income (TXI) and adjusted gross income (AGI) were corrected to reflect the taxpayer's return and not the fraudulent return.
- (2) If the account has not been corrected, a tax account transcript cannot be provided. Offer a tax return transcript following the procedures in IRM 21.2.3.5.8.4.1, Tax Return Transcript for Identity Theft. Explain the tax return transcript will not show amendments or adjustments.
- (3) Refer to IRM 21.2.3.5.3, Selecting a Delivery Method, to determine the delivery method.
- (4) Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.

21.2.3.5.8.4.3
(04-29-2022)

**Wage and Income
Transcript for Identity
Theft**

- (1) Taxpayers affected by employment or income-related identity theft may request a wage and income transcript. Wage and income-related identity theft occurs when the Form W-2, Wage and Tax Statement, is fabricated and filed to support refund fraud or when the Form W-2 reports "real" wages earned by someone working under the SSN. Either of these types of identity theft may appear as unreported income under the victim's account.
- (2) Identifiers of wage and income-related identity theft include any of the following:
 - TC 971 AC 522/501/506 with a tax source administration code of INCOME or INCMUL.
 - TC 971 AC 525.
- (3) The owner of the SSN can only receive the wage and income information belonging to the owner of the SSN, and the identity thief can only receive the wage and income information belonging to the identity thief. If the identity thief establishes they earned the income reported under someone else's SSN, only the wage and income information for those particular information returns may be released to the individual who earned the income. If the SSN owner states the income information suspected to be earned by another individual is actually

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their income and wants the information, see paragraph 5 in IRM 11.3.2.4.1.2, Identity Theft and Access to Tax Returns and Information Returns.

- (4) TDS wage and income transcripts can be provided when they contain ONLY the SSN owner's information. Since TDS cannot filter or remove selected document information, provide CC IRPTRW instead. Remove all information which is not the SSN owner's information. Refer to IRM 21.2.3.5.3.3 #, Internal IDRS Transcripts for All Callers, for delivery methods.

Note: Refer to the *Internal IDRS Transcripts* web page on SERP for masking per-

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Caution: Never disclose the name and/or address of the individual using the SSN to the owner of the SSN.

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

21.2.3.5.8.4.4
(06-13-2022)
**Record of Account for
Identity Theft**

- (1) If the identity theft on the account has been resolved, provide a record of account transcript through TDS using the Document Locator Number (DLN). Select *DLN Transcript Request* from the TDS home page.

1. If the taxpayer is the filer of the TC 150 return, input the TC 150 DLN.
2. If the taxpayer is the filer of the TC 976 return, input the TC 976 DLN.
3. Refer to IRM 21.2.3.5.3, Selecting a Delivery Method, to determine the delivery method.

Caution: Enter the SSN and DLN **carefully**. Consider using "cut & paste" to enter the SSN and DLN. The transcript will not properly generate with an incorrect entry.

- (2) If the account has not been corrected to reflect the taxpayer's return information, do not provide a record of account transcript using TDS; provide a CC TRDBV. Refer to IRM 21.2.3.5.3.3 #, Internal IDRS Transcripts for All Callers, for delivery methods.

Reminder: Refer to the *Internal IDRS Transcripts* page on SERP for masking personally identifiable information (PII).

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

21.2.3.5.8.4.5
(03-30-2021)
**Verification of Non-Filing
Letter for Identity Theft**

- (1) There may be instances where a fraudulent return was filed and the identity-theft victim calls requesting a verification of non-filing letter. This letter cannot be generated using TDS Request Transcript if there is a tax return filed on the account. TDS Letter 3538 is an alternative and can be generated through the Transcript Letters link.

- (2) Current TDS programming does not offer a masked Letter 3538 nor does it have a field to enter a Customer File Number. See *Letter 3538* to generate TDS Letter 3538.

- (3) Provide TDS Letter 3538 to the taxpayer via postal mail.

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

21.2.3.5.9
(11-23-2021)

Ordering Transcripts

- (1) This section of the IRM provides transcript ordering procedures for BMF and IMF assistors:

- IRM 21.2.3.5.9.1, BMF Transcript Ordering.
- IRM 21.2.3.5.9.2, IMF Transcript Ordering.

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- (2) Instructions for Practitioner Priority Service (PPS) assistors are not provided in this IRM. Refer to IRM 21.3.10.4.4, Transcript Requests.

21.2.3.5.9.1
(08-15-2024)

BMF Transcript Ordering

- (1) Ask probing questions to determine why the transcript is needed.
- (2) Identify which type of transcript will meet the taxpayer's needs based on the purpose of the transcript request. Refer to IRM 21.2.3.2 Types of TDS Transcripts.

Reminder: The new Form 94X Series tax return transcripts (940, 941, 943, 944, 945) cannot be provided until September 29, 2024.

- (3) Encourage the taxpayer to use self-service methods:

- For Sole Proprietors who file with an EIN, they can access their transcripts online through *Business Tax Account*. IRM 21.2.3.3.5, Business Tax Account, has additional information.
- Submit Form 4506-T, found on *IRS.gov*, to have the transcript mailed. The new Business Entity transcripts are not available through Form 4506-T.

- (4) If the taxpayer is not using a self-service method, conduct full authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication. Transcript availability is outlined in IRM 21.2.3.3.1(3), Transcript Assistance by an IRS Representative. Only when expedited service is needed and telephone assistance has been exhausted can a taxpayer be directed to the Taxpayer Assistance Center (TAC). When doing so:

- Advise that an appointment is necessary and may not be immediate depending on office availability.
- Provide the toll-free number, 844-545-5640, and offer to transfer them.
- Document the failed authentication attempt and TAC referral in AMS.

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

Note: For Large Corp Program customers, see IRM 21.2.3.5.7(14), Transcript Restrictions and Special Handling.

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

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

(7) The IRS policy is to only provide masked transcripts. If the taxpayer insists on an unmasked transcript, see IRM 21.2.3.5.9.1.1, BMF Unmasked Transcripts and Referrals.

Exception: The Business Entity transcripts are the only transcripts provided unmasked.

(8) Refer to IRM 21.2.3.5.3, Selecting a Delivery Method, and to IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for mailing restrictions.

Note: The postal mail delivery method is not available until September 29, 2024, for the new Business Entity transcripts. These transcripts must be printed and mailed per local procedures.

Note: The postal mail delivery method is not available until August 18, 2024, for the Form 94X Series account transcripts. Prior to August 18, 2024, the transcripts must be printed and mailed per local procedures. After August 18, 2024, the TDS postal mail delivery method can again be used.

(9) If the taxpayer requests an identifying number/customer file number appear on the transcript, enter this number into the Customer File Number field on the TDS Taxpayer Information screen. TINs cannot be accepted. The field accommodates up to 10 numeric digits.

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

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

Reminder: Only the Business Entity transcripts can be provided unmasked; all other transcripts must be masked.

Note: Masked and unmasked transcripts cannot be combined in the same TDS session. Separate sessions must be completed for masked transcripts and for unmasked transcripts.

(11) If TDS is not available (entire application is down), follow IRM 21.3.5.4.2.3, Required Systems Unavailable. If an aspect of TDS is not working, such as a specific form is not properly displaying the correct information due to a programming error, provide an internal IDRS transcript in lieu of the TDS

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

21.2.3.5.9.1.1
(05-28-2024)
**BMF Unmasked
Transcripts and
Referrals**

- (1) TDS can generate both masked and unmasked transcripts. The IRS policy is to ONLY provide masked transcripts except for the Business Entity transcripts which are provided unmasked. If the taxpayer requests an unmasked version, explain it is the IRS's policy and responsibility to protect and secure the taxpayer's personal information. Masked transcripts contain full financial information and have sufficient identifying information to meet the needs of those requesting the transcript.
- (2) If the taxpayer states they tried to submit the masked transcript and it was not accepted:
 1. Explain that the IRS can only provide the masked transcript.
 2. Inform that a referral will be prepared and submitted to IRS headquarters staff who will reach out to the business to explain the policy and why the IRS is only providing masked transcripts.
 3. Advise that only masked transcripts will be provided even after contact is made with the business and the policy explained.
 4. Provide the masked transcript and ask they submit the transcript again to the business.
 5. Inform that the IRS may contact the taxpayer by telephone if any additional information is needed.

Note: Do not provide a timeframe. The taxpayer will not receive a callback for resolution. This is only an internal referral to elevate the problem the taxpayer is encountering.

- (3) Use electronic Form 4442 to refer inquiries to headquarters staff. Obtain the following information. If the taxpayer does not have all the information, instruct the taxpayer to call back with the information.
 - The specific reason why the taxpayer is requiring an unmasked transcript.
 - A current telephone number where the taxpayer can be reached if there are any questions.
 - The complete business, agency, etc. information with specific contact name and telephone number of the business requesting the unmasked transcript.
- (4) Complete Form 4442 by making the following selections and entries:
 1. Select "IRM" as the *Referral Type*.
 2. Select "Other (write-in)" as the *Select Category*.
 3. Enter "21.2.3.5.9.1.1; Request for BMF Unmasked Transcript" as the *Write In*.
 4. Select "Other" as the *Reason*.
 5. Input the information obtained from the taxpayer in paragraph 3 into the *Taxpayer Inquiry/Proposed Resolution* field and include the specific transcript(s) requested.
- (5) Once the review process has been completed by the lead/manager, the lead/manager should submit Form 4442, in PDF format, via secure messaging to
- (6) Document in AMS the taxpayer's reason for requesting an unmasked transcript and include the complete business contact information.

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21.2.3.5.9.2
(06-25-2024)

IMF Transcript Ordering

- (1) Ask probing questions to determine why the transcript is needed.

Note: Refer to IRM 21.2.1.40, E-file 1040 Series Online Filing, if the caller is requesting a transcript to obtain prior-year AGI information.

Note: Follow IRM 21.2.3.5.8, Transcripts and Identity Theft, if the taxpayer self-identifies as a victim of identity theft.

- (2) Identify which type of transcript will meet the taxpayer's needs based on the purpose for the transcript request. This ensures the correct transcript is provided and avoids the taxpayer having to call back because they were issued the incorrect transcript. Refer to IRM 21.2.3.2, Types of TDS Transcripts.

Example: If the caller is going to e-file, the caller may need an unmasked wage and income transcript as it contains the PII needed to prepare a prior-year return.

- (3) Encourage the taxpayer to use self-service methods. All methods provide only masked transcripts. Offer *Individual Online Account* first, followed by the remaining options [*Get Transcript by Mail*, Interactive Voice Response (IVR), and Form 4506-T]. The IVR extensions are 3140 (English) and 3240 (Spanish). Information about Individual Online Account is in IRM 21.2.3.3.2, Individual Online Account through IRS.gov.

- **Tax Return:** Individual Online Account, Get Transcript by Mail, IVR, Form 4506-T.
- **Tax Account:** Individual Online Account, Get Transcript by Mail, IVR, Form 4506-T.
- **Record of Account:** Individual Online Account, Form 4506-T.
- **Wage and Income:** Individual Online Account, Form 4506-T.

Note: For unmasked wage and income transcript requests, proceed to paragraph 4.

- **Verification of Non-Filing Letter:** Individual Online Account, Form 4506-T.

Note: If the verification of non-filing letter request is prior to June 15 for the current tax year, encourage the taxpayer to use the self-

4.

- (4) If the taxpayer is not using a self-service method, conduct full authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication. If the assistor suspects identity theft, or there is an identity-theft indicator on the account, see IRM 21.2.3.5.8, Transcripts and Identity Theft.

Note: If the taxpayer has an open Taxpayer Protection Program (TPP) case, refer to IRM 25.25.6.1.7, Taxpayer Protection Program Overview. No transcript can be provided, nor transcript information provided verbally, on affected and unaffected years until the TPP issue has been resolved.

- (5) Transcript availability is outlined in IRM 21.2.3.3.1(3), Transcript Assistance by an IRS Representative. Only when expedited service is needed and telephone

assistance has been exhausted can a taxpayer be directed to the Taxpayer Assistance Center (TAC). When doing so:

- Advise that an appointment is necessary and may not be immediate depending on office availability.
 - Provide the toll-free number, 844-545-5640, and offer to transfer them.
 - Document the failed authentication attempt and TAC referral in AMS.
- (6) Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript; refer to IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for some examples.
- (7) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:
- Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
 - Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.
- (8) The IRS policy is to only provide masked transcripts. If the taxpayer insists on an unmasked transcript, see IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals. Refer to this section for exception criteria for when an unmasked wage and income transcript can be provided.
- (9) Refer to IRM 21.2.3.5.3, Selecting a Delivery Method, and to IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for mailing restrictions.
- (10) If the taxpayer requests an identifying number/customer file number appear on the transcript, enter this number into the Customer File Number field on the TDS Taxpayer Information screen. TINs cannot be accepted. The field accommodates up to 10 numeric digits.
- (11) Once all transcripts are in the product queue, and before selecting Continue to process the transaction, verify with the caller that you have the correct transcripts listed and all transcripts requested are included. This must be done regardless of what other checks were done earlier in the call.
1. Ensure the correct Mask or Unmask radio button was selected.
 2. Repeat to the caller each transcript in the product queue - transcript type, tax form, tax year, tax month/quarter, etc.
 3. Ask the caller if correct. If you are unable to confirm with the caller, do not process the transaction; no transcript can be provided

Reminder: Only the wage and income transcript can be provided unmasked if the exception criteria is met; all other transcripts must be masked.

Note: Masked and unmasked transcripts cannot be combined in the same TDS session. Separate sessions must be completed for masked transcripts and for unmasked transcripts.

- (12) If TDS is not available (entire application is down), follow IRM 21.3.5.4.2.3, Required Systems Unavailable. If an aspect of TDS is not working, such as a

specific form is not properly displaying the correct information due to a programming error, provide an internal IDRS transcript in lieu of the TDS

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

21.2.3.5.9.2.1
(06-25-2024)
**IMF Unmasked
Transcripts and
Referrals**

- (1) TDS can generate both masked and unmasked transcripts. The IRS policy is to **ONLY** provide masked transcripts. If the taxpayer requests an unmasked version, explain it is the IRS's policy and responsibility to protect and secure the taxpayer's personal information. Masked transcripts contain full financial information and have sufficient identifying information to meet the needs of those requesting the transcript.

Exception: There is an exception for the wage and income transcript; see paragraph 2.

Reminder: A taxpayer's death impacts authorizations; refer to IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication, paragraph 2 Caution.

Note: If the taxpayer states an unmasked transcript is needed for bankruptcy proceedings, explain bankruptcy courts will accept the masked transcript.

- (2) An unmasked wage and income transcript can **ONLY** be provided when needed for:
- **Preparing and Filing a Federal Tax Return.** Verify a tax return was not filed by the taxpayer for the year in question before providing the unmasked transcript.

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| Exception Criteria for the Unmasked Wage and Income Transcript | Who Can Request the Unmasked Wage and Income Transcript | Delivery Methods for the Unmasked Wage and Income Transcript |
|--|--|---|
| Preparing and Filing a Federal Tax Return | <ul style="list-style-type: none"> • The taxpayer. • The authorized individual for the decedent (per the second name line of entity information). • The taxpayer's authorized representative. | <ul style="list-style-type: none"> • Mailed to the taxpayer's address of record. • Mailed to the authorized individual for the decedent. • Placed into the authorized representative's e-Services SOR mailbox. |

21.2 Systems and Research Programs

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(3) Masked and unmasked transcript requests **cannot** be combined in the same TDS transaction. Separate transactions must be completed for unmasked wage and income transcripts.

Example: The caller is receiving an unmasked wage and income transcript and a masked record of account transcript. Fully process the unmasked wage and income transcript transaction and then start a new transaction for the masked record of account transcript. Ensure the correct radio button is selected (Mask or Unmask) at the top right of the Taxpayer Information page.

Reminder: The wage and income transcript is the **ONLY** transcript which can be provided unmasked, and only after exception criteria is met.

- (4) If the taxpayer states they tried to submit the masked transcript and it was not accepted by the business:
1. Explain that the IRS can only provide the masked transcript.
 2. Inform that a referral will be prepared and submitted to IRS headquarters staff who will reach out to the business to explain the policy and why the IRS is only providing masked transcripts.
 3. Advise that only masked transcripts will be provided even after contact is made with the business and the policy explained.
 4. Provide the masked transcript and ask they submit the transcript again to the business.
 5. Inform that the IRS may contact the taxpayer by telephone if any additional information is needed.

Note: Do not provide a timeframe. The taxpayer will not receive a callback for resolution. This is only an internal referral to elevate the problem the taxpayer is encountering.

- (5) Use electronic Form 4442 to refer inquiries to headquarters staff. Obtain the following information. If the taxpayer does not have all the information, instruct the taxpayer to call back with the information.
- The specific reason why the taxpayer is requiring an unmasked transcript.
 - A current telephone number where the taxpayer can be reached if there are any questions.
 - The complete business, agency, etc., information with specific contact name and telephone number of the business requesting the transcript.
- (6) Complete Form 4442 by making the following selections and entries:
1. Select "IRM" as the *Referral Type*.
 2. Select "Other (write-in)" as the *Select Category*.
 3. Enter "21.2.3.5.9.2.1; Request for IMF Unmasked Transcript" as the *Write In*.
 4. Select "Other" as the *Reason*.
 5. Input the information obtained from the taxpayer in paragraph 5 into the *Taxpayer Inquiry/Proposed Resolution* field and include the specific transcript(s) requested.
- (7) Once the review process has been completed by the lead/manager, the lead/manager should submit Form 4442, in PDF format, via secure messaging to

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Note: If the taxpayer's request was for an unmasked wage and income transcript, and the request meets the exception criteria in paragraph 2, provide the transcript and do not submit a referral.

- (8) Document in AMS the taxpayer's reason for requesting an unmasked transcript and include the complete business contact information.

[illegible]

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21.2.3.6
(08-23-2019)
**Sanitizing IDRS
Transcripts**

- (1) Sanitizing removes specific information from an IDRS print which cannot be released to the taxpayer. Assistors are responsible for verifying all sanitized information is not discernible.
- Note:** Use of the IAT QCC Tool sanitize button is highly recommended, as it will remove most confidential data. Assistors should still verify the document.

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- (3) The Potentially Dangerous Taxpayer (PDT) and Caution Upon Contact (CAU) indicators are not required to be sanitized. These indicators may be removed on a case-by-case basis as determined by management. These indicators appear on CC INOLE, CC ENMOD, CC SUMRY, CC TDINQ, CC TXMOD, CC IMFOL, and CC BMFOL. For more information on PDT and CAU, refer to IRM 25.4.1, Potentially Dangerous Taxpayer, and IRM 25.4.2, "Caution Upon Contact" Taxpayer.
- (4) Personally identifiable information (PII) must be removed to protect the taxpayer's and others' privacy. Refer to *IRM 10.5.1.2.3*, Privacy and Information Protection, Privacy Policy, for additional guidance and examples of PII.
 - a. Remove any cross-reference TINs from IDRS prints not covered by an authorization. For example, any cross-reference SSNs must be sanitized from a BMF TXMOD print showing Trust Fund Recovery Penalties.

Caution: In cases involving married taxpayers, be alert to changes in marital status. Information requested by a separated or divorced spouse on a previously filed joint return must be carefully reviewed to protect the confidentiality of the other taxpayer's current information.
- (5) The requester does not receive appeal rights for any deleted information provided outside the Freedom of Information Act (FOIA) process. Generally, the decision to withhold information is made at the supervisory level. Consult with your supervisor for further information.

21.2.3.7
(01-09-2024)
**Call Closure
Requirements**

- (1) Advise the taxpayer of the primary delivery timeframe, as applicable.
 - If using TDS Postal Mail, 5-10 calendar days. When providing other correspondence as well, such as a CRX letter, advise that the transcript is being mailed separately from the other correspondence. Those living outside of the U.S. should allow for mailing time reflective of their country.
 - If mailing the transcript from the office, 5-10 calendar days. Those living outside of the U.S. should allow for mailing time reflective of their country.
 - If routing to the authorized representative's e-Services SOR mailbox, it should be received **within 45 minutes, although it can take up to 48 hours.**
 - If using EEFax, it will be received momentarily. EEFax, when available, must be used in lieu of manual faxing.
- (2) In AMS, select the issue/topic based on the primary purpose of the call. If the primary topic is transcripts, select Transcript Request. When transcripts are provided, the following must be included in AMS history:
 1. Document:
 - a. What was provided (tax return transcript, CC TRDBV, TDS Letter 3538, etc.).
 - b. If providing an unmasked wage and income transcript, specify an

unmasked wage and income transcript was provided.

c. If submitting an electronic Form 4442 to the group mailbox, include the specific reason the taxpayer gives for requiring an unmasked transcript as well as the complete business, agency, etc. information and contact name and telephone number, and the taxpayer's telephone number. Also include the specific transcript(s) requested. For internal IDRS transcripts,

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d. If the transcript was deposited into the authorized representative's e-Services SOR mailbox, include that the e-Services SOR mailbox was the delivery method.

e. The tax year(s).

f. Indicate **IDT** if it involves identity theft.

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

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

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

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

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

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

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

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

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

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