

IRM PROCEDURAL UPDATE

DATE: 05/30/2024

NUMBER: ts-21-0524-0706

SUBJECT: Mailing of New BMF Transcripts

AFFECTED IRM(S)/SUBSECTION(S): 21.2.3.5.9.1

CHANGE(S):

IRM 21.2.3.5.9.1 Added the postal mail delivery limitation for the new transcripts.

(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.

(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. Only when expedited service is needed, and telephone assistance has been exhausted, can a taxpayer be directed to the Taxpayer Assistance Center (TAC):

- 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(15), 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 only to 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 22, 2024 for the new Business Entity transcripts and the new Form 94X Series (940, 941, 943, 944, 945) tax return transcripts. These transcripts must be printed and mailed per local procedures.

(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, and 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. Masked and unmasked transcripts cannot be combined in the same TDS session.

(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 transcript. # [REDACTED]
[REDACTED] #

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