

IRM PROCEDURAL UPDATE

DATE: 08/07/2024

NUMBER: ts-21-0824-0909

SUBJECT: BMF Form 94X Account Transcripts

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

CHANGE(s):

IRM 21.2.3.1.3 Added an IRM 10.5 reference.

(1) The IRS mission is to provide Americas 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 assistors 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.

IRM 21.2.3.5.9.1 Added the postal mail delivery restriction for the BMF Form 94X Series account 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.

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):

- 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.

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(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 transcript. # [REDACTED]
[REDACTED] #

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