IRM PROCEDURAL UPDATE

DATE: 12/13/2024

NUMBER: ts-25-1224-1216

SUBJECT: New Procedures for BMF Transcripts and Identity Theft

AFFECTED IRM(s)/SUBSECTION(s): 25.23.11.6.5.2

CHANGE(s):

IRM 25.23.11.6.5.2 - Added new subsection, "BMF Transcripts and Identity Theft" to provide guidance when the taxpayer requests a transcript and identity theft indicators are present on the account.

(1) As outlined in IRM 21.2.3.5.9, Transcripts and Identity Theft for Businesses, 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 business taxpayers using Business Tax Accounts (BTA) online.

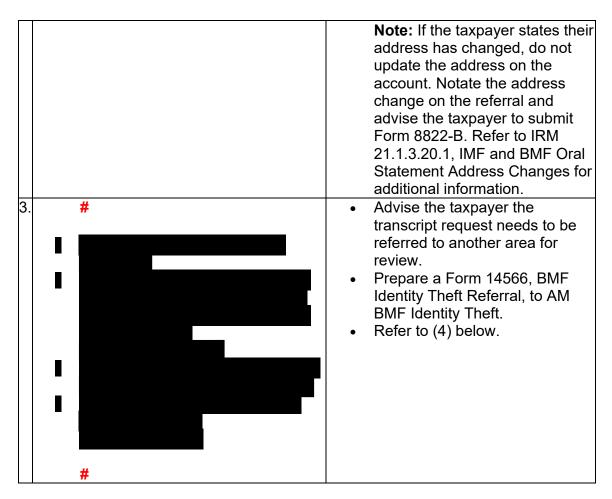
(2) Assistors must be aware of the following identity theft markers when a transcript request is received:



(3) BMF AM assistors receiving calls involving any of the following when identity theft markers are present should follow the chart below to determine if account information can be provided or Form 14566, BMF Identity Theft Referral, should be sent:

- Requests for copies of tax returns
- Requests for income documents
- Requests for transcripts
- Request for transcript of a fraudulent return
- Taxpayer indicates receipt of a transcript they did not request
- Taxpayer indicates receipt of a transcript they requested containing incorrect information due to possible identity theft

	If Account Contains:	Then:
1.		 Advise the taxpayer after a review of their account, a determination was made that their EIN was not valid. If they have documentation supporting the validity of the EIN, please fax the supporting documentation to 844-201-5531. No account information can be provided verbally or in writing at this time. Note: Regardless of the type of transcript requested, if the account is
		determined to be fabricated, no account information can be provided and no transcripts can be issued.
2.	 TC 971 AC 711 and no subsequent TC 972 with corresponding DLN of the TC 973 in the MISC code field and matching transaction date, or any indication the return is being held for RICS review, including: TC 973 Open control assigned to 14810555555 IDRS activity code POTENTEF 6042C issued BMFOLE may contain TC 971 AC 715 MISC code POTENTEF with no subsequent TC 971 AC 715 with MISC code VALID EIN Identity Theft Indicator - 1 on ENMOD/BMFOLE 	 Explain to the taxpayer their tax return is under review and they must respond to the letter providing the requested information. No account information can be provided verbally or in writing at this time. If the taxpayer states they did not receive the 6042C, then send an e4442 referral to RICS using # #. In Section B of the e4442, request RICS re-issue the letter and include



(4) Preparation of Form 14566, BMF Identity Theft Referral

Step	:Action:
1.	Complete Form 14566 and include all required information below:
	 a. Business Information: EIN, Business Name, and Address b. Claimant Information: Must be completed with the caller's SSN, name, title (position in the company), address, and phone number. c. Action requested: Choose "Other" and indicate the transcripts requested and the delivery method requested. d. In the "Explanation" field provide detailed information of the call contents regarding the taxpayer's request, including the MFT(s) and tax period(s) of the transcripts being requested. Provide the identity theft markers on the account. If any identifying information is different from what was captured as Business name or Claimant name, you must include that information.
	Note: If POA (Form 2848) or Form 8821 is received that is not on file, attach to the Form 14566 referral.
2.	Forward the case to your team leadership for case review and approval. Once approval is received send the referral via secure email to *TS AM BMF IDT.

	Include in subject line, "BMF IDT Transcript Issue".	
3.	Advise the taxpayer that we are unable to process their information request over the phone. We will prepare a referral to the appropriate function for	
	review. They will contact the taxpayer if additional information is needed.	