

IRM PROCEDURAL UPDATE

DATE: 11/25/2024

NUMBER: ts-21-1124-1160

SUBJECT: Various Systems Updates - IOLA; Get Transcript Online Moves to IOLA; BTA Updates

AFFECTED IRM(s)/SUBSECTION(s): 21.2.1

CHANGE(s):

IRM 21.2.1.39(9) - Removed reference to Get Transcript and add Individual Online Account (IOLA).

(9) If the taxpayer does not have their tax return information available, the taxpayer may use online self-help applications on IRS.gov (e.g., Individual Online Account (IOLA) or may call the Interactive Voice Response (IVR) toll-free number, 800-908-9946, to request the transcript. If the taxpayer is unable to acquire their transcript through these processes, you may send a transcript to the taxpayer's address of record.

Note: If the caller has a pending address change or updates the address of record during the call, do **not** send the transcript to the pending or new address.

Note: Do **not** provide the AGI over the phone.

- Command Code (CC) RTVUE and/or CC TRDBV or the Return Review Display (RRD) system on the Employee User Portal (EUP) must be used to provide tax information, as original filing information is available regardless of subsequent adjustments or math errors.

Caution: If there are multiple returns for a tax year, CC RTVUE will show multiple tax returns for that year. The returns are in DLN order and the TC 150 may not be the first return shown. Input 00X where X is the number of returns, e.g., If the TC 150 has a higher DLN than the TC 976, the TC 976 will be on CC RTVUE first as 001 and the 150 would be 002.

Caution: CC TXMOD and CC IMFOL will show the AGI as adjusted or corrected; NOT as filed.

- **Special Circumstances:**
 - If the taxpayer filed their prior year's tax return after Cycle 50, using the ECC-MTB posting cycle, they must enter zero (0.00) for their prior year AGI.

- If the taxpayer's last year AGI was negative, they must enter the amount as a **negative** number. See IRM 3.42.5.7.1.1(4), Self-Select Personal Identification Number (PIN) Method.
- If the taxpayer has not filed their prior year return, they must enter zero (0.00) for their prior year AGI. This includes current year Form 1040 series filers who filed Form 1040-SS or Form 1040-PR in the prior year (These forms do not have an AGI line).
- If the taxpayer's prior year return has been filed but not yet been processed, they must enter (0.00) for their prior year AGI.
- If the taxpayer used the Non-Filers: Enter Payment Info Here tool last year to register for an Economic Impact Payment, they must enter "\$1" for their prior year AGI.

Note: If it has been determined that the taxpayer meets the Special Circumstances listed above, inform the taxpayer how best to proceed without disclosing the prior year AGI.

IRM 21.2.1.40(7) - Removed reference to Get Transcript and add Individual Online Account (IOLA).

(7) The taxpayer cannot use the AGI from an amended return, a corrected amount from a math error notice or other changes made during IRS processing. If the taxpayer does not have the original AGI, the taxpayer may receive the AGI through the Get Transcript Online self-help application on IRS.gov or by calling the Interactive Voice Response (IVR) toll-free number, 800-908-9946. See IRM 3.42.5.7.1.1(4), Self-Select Personal Identification Number (PIN) Method, for further instructions if the AGI is a negative amount.

IRM 21.2.1.40(8) - Added additional self help methods in Individual Online Account (IOLA).

(8) If the taxpayer calls to request the prior year AGI to e-file, do **not** provide the taxpayer with the AGI. Direct the taxpayer to one of the following self-help applications;

- Individual Online Account (IOLA) provides two options to obtain prior year AGI. Within the records and status tab a taxpayer can select the tax records option to either view key information from their most recent tax return as originally filed (i.e, Filing status, AGI) or obtain available transcripts online. See IRM 21.2.1.62.
- Get Transcript by mail on IRS.gov. The mail option allows the taxpayer to request the tax account and tax return transcripts.
- You may also direct the taxpayer to the toll-free IVR number, 800-908-9946, where the taxpayer may request tax account and tax return transcripts,

see IRM 21.2.3.3.4, Interactive Voice Response, for additional information. For transcript requests for Practitioner Priority Service see IRM 21.3.10.4.4, Transcript Requests.

If the taxpayer is unable to acquire their transcript through these processes, you may send a transcript to the taxpayer's address of record. Alternatively, you must instruct the taxpayer to file the tax return by paper or seek electronic return originator (ERO) support.

Exception: If the caller has an active Identity Theft indicator on the tax year requested see IRM 21.2.3.3 (7), Transcript Systems and Forms, for a list of transaction codes that will prevent a transcript from generating. This includes the primary or secondary on a married filing joint account. Direct the taxpayer to file the return by paper. See IRM 25.23.2.10, Get Transcript Breach, for more information on TC 971 AC 505 specific incident numbers.

Note: The transcript must only be sent to the "address of record" at the time of the call. If the caller has a pending address change or updates the address of record during the call, do **not** send the transcript to the pending or new address.

IRM 21.2.1.48.3 - Added additional types of tax forms that may be paid by electronic funds withdrawal when filed electronically and various IRM links updated.

(1) Taxpayers who electronically file the returns or tax forms listed below via an electronic return originator (ERO) or online can simultaneously authorize the Treasury to make an electronic funds withdrawal (direct debit) from a designated checking or savings account to pay a balance due, including interest and/or penalty.

(2) The following types of taxes may be paid by electronic funds withdrawal when these forms are filed electronically:

- a. Form 720
- b. Form 940
- c. Form 940-PR
- d. Form 940 Amended
- e. Form 941
- f. Form 941-PR
- g. Form 941-SS
- h. Form 941-X
- i. Form 941-x (SP)
- j. Form 943
- k. Form 943PRForm 943PR
- l. Form 943-X
- m. Form 943-X (SP)
- n. Form 944

- o. Form 944-X
- p. Form 944-X (SP)
- q. Form 945
- r. Form 945X
- s. Form 990-PF
- t. Form 1040Form 1040
- u. Form 1040-SR
- v. Form 1040-ES
- w. Form 1041
- x. Form 1065
- y. Form 1120
- z. Form 1120S
- aa. Form 1120POL
- bb. Form 1120F
- cc. Form 1120-H
- dd. Form 2290
- ee. Form 2350
- ff. Form 4868
- gg. Form 4720
- hh. Form 5330
- ii. Form 7004
- jj. Form 8868

(3) Late payments, including interest and/or penalty may be accepted if the electronic filing option extends beyond the return due date. There are no separate entries on the payment record for interest and/or penalty amounts. Those amounts will be combined with the tax due, and the total should be reflected in the "Amount of Tax Payment" entry on the payment record.

(4) For some forms, such as Form 1040 series and Form 1120 series returns, taxpayers may e-file early and schedule a payment for withdrawal on a future date, up to and including the return due date. If the return is filed after the due date and a payment is scheduled for withdrawal on a future date, the payment date is equal to the date the return is received by the IRS.

(5) Form 1040-ES payment requests must be authorized at the same time the Form 1040 return or Form 4868 extension is electronically filed. Estimated tax payments may be made whether or not there is a balance due on the return. Taxpayers may schedule payments for withdrawal on quarterly due dates (e.g., January 15, April 15, June 15, and September 15).

Note: Quarterly due dates may change if they are impacted by a holiday or a weekend.

(6) Up to four estimated payments may be initiated with an electronically filed Form 1040 return, Form 2350 extension, or Form 4868 extension form (using Modernized e-File (MeF) software). When one or more Form 1040-ES payments are made, IRS automatically enrolls a taxpayer in the Electronic Federal Tax Payment System

(EFTPS), if not already enrolled. An enrollment letter is only mailed to a taxpayer when the taxpayer calls EFTPS to request one. A taxpayer does not have to use EFTPS. We offer this option in case the taxpayer cancels an EFW payment and/or did not submit all four of their payments through EFW, and therefore now needs to make one or more additional payments. Taxpayers can call 800-316-6541 (available 24/7) for more information.

(7) For Form 2350 and Form 4868, taxpayers may schedule a payment for withdrawal on a future date up to and including the return due date.

(8) For Form 1065, taxpayers may schedule a payment for withdrawal on a future date up to and including the return due date.

(9) A taxpayer should refer to their tax preparation software or tax professional to determine if a partial payment may be made and to find out what the operational periods are for any electronic payment they may make.

(10) Taxpayers are prompted to enter the bank account number and routing transit number. Most rejects (a reject is technically referred to as a "return" by the financial institution) occur because one or more of these numbers do not exactly match the information contained by a taxpayer's financial institution. Taxpayers should verify these numbers with their financial institution **prior to** entering them on the payment record to prevent rejection of the payment.

(11) **Taxpayers cannot change the bank account number or routing transit number once the return or form is filed.** If the bank information changes, was entered incorrectly, or the account is closed prior to the scheduled payment date, the taxpayer must cancel the payment (time permitting) and make other payment arrangements to ensure that the balance is satisfied.

(12) To cancel scheduled payments, taxpayers must call toll-free, **888-353-4537**. Cancellations must be requested no later than 11:59 p.m., Eastern Time, at least two business days prior to the scheduled payment date.

(13) Taxpayers may also call the above number to inquire about the status of their payment(s) or for assistance regarding the letter 4870C they may have received pertaining to their electronic funds withdrawal request. This inquiry service is available Year-round, 24/7.

Note: Taxpayers must wait at least ten days after returns are electronically filed and accepted before making any inquiries.

(14) The payer's bank statement provides confirmation of payment. The statement will include "IRS USA Tax Payment," "IRS USA Tax Pymt" or something similar.

IRM 21.2.1.52 - Revised title from Get Transcript to Get Transcript by Mail.

IRM 21.2.1.52(1) - Removed references to get transcript online.

Get Transcript by Mail

(1) Get Transcript by Mail is an online application, available through IRS.gov, that provides users the ability to request certain transcripts to be delivered by Postal Mail. See IRM 21.2.3.3, Transcript Systems and Forms, for additional information.

Note: IRS does not fax copies of tax returns or provide MeF return transcripts. Taxpayers may receive a transcript of their return free of charge and must pay for a physical copy. Please refer to IRM 21.2.3.3.2, Individual Online Account through IRS.gov, for information.

IRM 21.2.1.58(5) - Removed bullet referencing Get Transcript Online.

(5) The following IRS tools are accessed through the SADI registration and login process:

Note: This list may not be all inclusive of the applications available through SADI.

- ePostcard (Form 990-N)
- eServices - (Transcript Delivery System, TIN Matching, Modernized eFile, and External Services Authorization Management (ESAM) which includes applications for e-File and Transmitter Control Codes (TCC))
- Foreign Account Tax Compliance Act (FATCA) Qualified Intermediary (QI), Withholding Foreign Partnership (WP), and Withholding Foreign Trust (WT) Application and Account Management System (FATCA QAAMS)
- Get An IP PIN - See IRM 25.23.2.9, Identity Protection Personal Identification Number (IP PIN)
- Identity & Tax Return Verification System (ID Verify) – See IRM 25.25.6, Taxpayer Protection Program - TPP Authentication
- Income Verification Express Service (IVES) Web App
- Information Returns Intake System (IRIS)
- Individual Online Account (IOLA) - See IRM 21.2.1.62, Individual Online Account
- Online Payment Agreement - (Individual, Individual POA, Business POA) See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, and IRM 21.2.1.57.1, Online Payment Agreement for Certain BMF Debts
- Partnership Bipartisan Budget Act (PBBA) - Online Form Submission Service (OFSS)
- System 7.3 ACA Data Mart (Affordable Care Act)
- Tax Pro Account - See IRM 21.2.1.63, Tax Pro Account
- Taxpayer Digital Communications Secure Messaging (SB/SE, AUR, Appeals)
- TDC Advance Pricing and Mutual Agreement (APMA)

- TDC Authenticated Web Chat
- TDC Forms Submission (Form 2848 and Form 8821)

IRM 21.2.1.62(4) - Added information that advises taxpayers of the ability to view their Identity Theft PIN (IP PIN) on the profile page.

(4) The Profile page allows taxpayers to view their contact information that the IRS has on file. Taxpayers are provided information and links on how to update their name, mailing address, bank accounts, email, passwords, and notice and letter preferences, such as language and accessibility features (large print, braille, etc.). Taxpayers can add up to five bank accounts for making payments and manage their paperless or email notification preferences to opt-in/out of digital notices or sign up for email notifications for new account information or activity. In addition, a select number of taxpayers with existing access to Secure Messaging, who have been invited to work specific Exam, Appeals and AUR issues can view and reply to messages. For more information, see IRM 4.19.13.34, Taxpayer Digital Communications (TDC) - Secure Messaging or IRM 4.19.3.22.3, Taxpayer Digital Communication (TDC) Overview. Eligible taxpayers will be able to request, receive, and view their Identity Protection PIN (IP PIN), which is a six-digit number that prevents someone else from filing a tax return using their Social Security Number or Individual Taxpayer Identification Number.

IRM 21.2.1.64 - Various changes throughout subsection related to Business Tax Account.

(1) Business Tax Account (BTA) is an online system that allows taxpayers to securely access their Business Master File (BMF) account information through IRS.gov/business.

(2) BTA is available in English and Spanish. It includes information on Master File Transcripts MFT 01, 02, 06, 08, 10, 11, 13, 14, 16, 17, 60, 63, and 64.

(3) Access requires the taxpayer to verify their identity and pass a rigorous authentication process using Secure Access, and Centralized Authentication Policy. See IRM 21.2.1.58, Secure Access Digital Identity (SADI) platform for more information. See IRM 10.10.3, Centralized Authentication Policy.

(4) The Business Account Access capability defines what the user can access. See IRM 21.2.1.64.1, Business Account Access. IRM 10.10.4, Authorization of Business Access Policy defines authorization processes & policy for BTA users will be available soon.

(5) The BTA system provides the taxpayer access to the following via navigational tabs and pages:

- Account Home page
- Account Balance page
- Tax Records page
- Notices and Letters page
- Authorizations (3rd Party) page
- Clean Energy tab
- Payment page

(6) The **Account Home** page provides an overview and links to other pages within the application. The account home page can be viewed once the taxpayer has selected the business entity tab on the account landing page. They can view the business name, address, masked EIN, business entity type, the taxpayer's name, the Designated Employees (DE's) they have authorized, filing requirements and company type/structure. See IRM 21.2.1.64.1, Business Account Access for limitations.

- **Account Status:** Displays the balance due and a total amount owed. Certain account conditions, for example, freeze codes may prevent BTA from providing the balance for the impacted tax module(s). When this occurs, BTA will also not provide a total balance due amount.
- **Payments:** Allows different options on making a payment towards balance dues, view payment activities made within each module, and cancel/schedule a balance due payment.
- **Business Information:** Provides business name, address, email, and wallet.
- **Wallet:** Allows the taxpayer to save up to five bank accounts for making payments.
- **Account Access:** Routes to the Manage Business Users page that allows the taxpayer to add/remove/validate up to 20 DE. The taxpayer will be able to add an employee by providing the starting and ending tax period(s) for every DE. See IRM 21.2.1.64.1 for DE authorization.

(7) The **Account Balance** page provides balance due for the years the taxpayer has authorization to view. See IRM 21.2.1.64.1 IRM 21.2.1.64.1 for what years can be seen.

- The **Balance Due** tab provides the balance due for their business broken down by MFT and year. The taxpayer shall see all the individual module balance due (e.g., 940, 941, 1120C).

Note: If there is a specific status and/or freeze codes on the tax module, it will limit the balance due. A message will inform the user that the tax module cannot be shown at this time.

(8) The **Tax Records** page allows the taxpayer to view or obtain available transcripts from the following account related information in English and some Spanish transcripts have recently been added:

- **Business Tax Transcript** allows the taxpayer to view and download a PDF version of their transcript for one return and tax period at a time.

Tax Return Transcript shows line items from the original business return form filed available for current year and up to 3 years prior.
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Tax Account Transcripts shows payments as well as changes made after filing a return available for current year and up to 9 years prior.

Record of Account Transcripts combines the tax return and tax account transcripts onto one. Available for current year and up to 3 years prior.
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Entity Transcript shows the entity information currently on file for the EIN, such as business name, address, and business location.

- **Request a Tax Certificate for Award Use:** A business seeking to contract with the government or applying for financial assistance may be asked to provide a Tax Check Certificate for Government Award Eligibility to support the government-wide prohibition against agencies contracting with entities that have unpaid tax debt.
- **Request a Business Tax Compliance Report (BTCR):** A business must timely file all required returns and pay all tax debt on time. The BTCR will indicate whether the business is compliant and has no unpaid liabilities. A “compliance issue” result means federal tax debts are being paid on time through an installment agreement or are pending resolution through ongoing administrative or judicial proceedings. The BTCR will list any unpaid liabilities by tax period, form and status with balance owed until the collection statute of limitations expires.

(9) The **Notices and Letters** page allows the taxpayer to view a digital version of notices and letters previously issued to the taxpayer. The owner can view and/or print a PDF version of the following notices and letters.

- CP216F: Application for Extension of Time to File an Employee Plan Return – Approved.
- CP080: Reminder - We Have Not Received Your Return, Credits May be on Your Account.
- CP136: Annual Notification of Federal Tax Deposit (FTD) Requirements (Forms 941, 941-SS).
- CP261: Notice of Acceptance as an S-Corporation
- Generate and download a PDF of the Letter 6575 Tax Certificate for Award Use and generate and download a PDF of the Letter 6574 Business Tax Compliance Report.

(10) The **3rd Party Authorizations** page allows BTA users to review, approve or reject third-party authorization requests submitted through the Income Verification Express Service (IVES) for business.

(11) The **Clean Energy** page provides access for the Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) credits for clean energy and manufacturing investments. For further information visit Clean Vehicle and Energy Credits.

(12) The **Payment** page allows the taxpayer to view the full balance due for all tax periods they are obligated to pay and to make a same day payment or to schedule payments of up to 365 days in advance and optionally input FTD Subcategory amounts for Social Security and Medicare on Federal Tax Deposit (FTD) payments. There is a limit of 12 transactions a day with each transaction including up to 12 payments. The maximum daily total of all payments is \$499,999,999.99. The following activities are available on the payment page:

Make a Payment: Allows a payment using either a business/personal bank account or card using these four steps:

1. **Payment Information** page:

Payment Method must select Bank Account or Card (on a secure external website). Once one of these are selected more drop downs will be added.

Pay by Bank Account- Information is provided to the taxpayer on how to make a payment by bank account. Taxpayers can use this option if they want to schedule a payment up to 365 days in advance. A business account or personal account must be selected. The following must also be provided to move on to Step 2:

Tax Year(s) with the total balance dues. This will create another drop down of all modules (form and tax period) that have a balance due. Payment date is entered using a calendar icon. Payments can be scheduled for the same day or up to 365 days from the date input. Payments cannot be scheduled on weekends or holidays.

Pay by Credit Card - See Pay your Taxes by Debit or Credit Card or Digital Wallet page on IRS.gov, allows the taxpayer to select payment processor. Processing fees will apply for credit or debit card payments.

Payment Type: - Balance payment pay towards your business tax balance due. Federal Tax Deposit (FTD) make an electronic payment in accordance with the rules for federal tax deposits. FTD payments cannot be made via debit or credit card payments.

2. **Balance Information** allows the user to select the Tax Form, Tax Period, Payment Amount, and the date for both balance due payment and FTDs.
3. **Payment Details** page allows a payment per the selected bank options.

Bank Account Options: The taxpayer can use a saved bank account or enter their current account information.

Must select if it is a business or personal account

Must select if it is checking or savings

Must provide a 9-digit routing number

Must provide account number that is 1-17 digits
Email confirmation is optional. If the user wants to receive an Email notification they must provide an email address.

4. **Review and Submit** page provides details of the information input by the user, including payment information, payment date, bank account information, and email confirmation prior to submitting the transaction. The user can edit the payment details from this screen if needed.
5. **Confirmation** page provides the confirmation number, payment information, payment date, and business account information of where the payment came from.

A Manage Payments box will appear which allows the taxpayer to view payment activity or cancel payments made within BTA until 11:45 PM ET two business days before the scheduled payment date.

Payment Activity Allows the taxpayer to view their BTA payment transaction history. Each payment shown includes the unique Electronic Funds Transfer (EFT) number to assist the taxpayer in identifying the transaction. There are five drop downs:

- **Scheduled Payments** provides payments that are more than 24 hours out from the day viewed, each scheduled transaction, the date it is scheduled, and the EFT number associated to it.
- **Pending Payments** provides payments made that are still processing with their associated EFT number. These payments can take up to 2 days to reflect on the processed payments so they will be reflected in this section. These payments cannot be canceled.
- **Processed Payments** provides up to 150 of the most recent payments made, and what types of payments that were made with their corresponding EFT number. Checks and money orders may take up to 3 weeks to post to this section.
- **Canceled Payments** provides the canceled payments. Payments made outside of BTA must be canceled where the payment was made. If the payment was made in EFTPS or any other payment option, the canceled payment must be made there.
- **Returned Payments** provides the payments returned to the financial institution that it came from, date of payment, return date & reason, tax form and period, method, amount, and the EFT Number.

(13) View how the BTA system functions by visiting the Employee Demo site via SERP under Job Aids, Part 21, Chapter 2.