IRM PROCEDURAL UPDATE

DATE: 02/13/2017

NUMBER: wi-21-0217-0292

SUBJECT: AGI Faxing Procedures; Address of Record

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

CHANGE(s):

IRM 21.2.1.39 - updated (6) with the correct date for the taxpayer age.

6. **Who is eligible to electronically sign using the Self-Select PIN signature method?**
    - Taxpayers filing form 1040, 1040A, 1040-EZ 1040-SS(PR).
    - Taxpayers who did not file for Tax Year 2011, but have filed previously.
    - Taxpayers who are age 16 or older on or before December 31, 2016, who have never filed a tax return.
    - Primary taxpayers under age 16 who have filed previously.
    - Secondary taxpayers under age 16 who have filed in the immediate prior year.
    - Military personnel residing overseas with APO/FPO addresses.
    - U.S. citizens and resident aliens residing in the U.S. Possession of Puerto Rico or with foreign country addresses.
    - Taxpayers who are filing on behalf of deceased taxpayers.

IRM 21.2.1.40 - updated (7) with notes clarifying faxing and using the current address of record.

7. If the taxpayer calls to request the prior year AGI or SSP in order to e-file, do **not** provide the taxpayer with the AGI or SSP. Direct the taxpayer to the self-help application Get Transcript Online on IRS.gov, see IRM 21.2.1.52, Get Transcript Online, for additional information. You may also direct the taxpayer to the toll-free IVR number, 1-800-908-9946, where the taxpayer may request account or tax returns for previous years, see IRM 21.2.3.3.3, Interactive Voice Response, for additional information. 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 may 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 they will not be able to order a transcript. Additionally, if the caller has a TC 971 AC 505 on their account, this will block access to all online accounts, see IRM 25.23.2.22, Get Transcript Incident, for additional information. Instead, direct the taxpayer to file the tax return by paper.

NOTE: If the caller requests the prior year AGI or SSP, do **not** fax the transcript. The transcript may only be sent to the address of record.

NOTE: The "address of record" is the taxpayer's address at the time of the call. If the caller updates the address of record during the call, do **not** send the transcript to the new address.