



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.3.6

SEPTEMBER 16, 2020

EFFECTIVE DATE

(10-01-2020)

PURPOSE

- (1) This transmits a revised IRM 21.3.6, Taxpayer Contacts - Forms and Information Requests.

MATERIAL CHANGES

- (1) IRM 21.3.6.3 - Updated to reflect 2020 information.
- (2) IRM 21.3.6.4.1 (2) - Updated the link to the ELITE instructions as the instructions moved.
- (3) IRM 21.3.6.4.1 (8) - Updated fax number for international Accounts Management.
- (4) IRM 21.3.6.4.3.2 - Removed information regarding the Cincinnati RAIVES/IVES team since the Cincinnati Submission Processing campus is now closed.
- (5) IRM 21.3.6.4.6.3 - Corrected the links to Form W-3C to connect to current year versions of the form.
- (6) IRM 21.3.6.4.7 - Removed paragraphs regarding Form W-2 Verification Code as this is a discontinued program.
- (7) IRM 21.3.6.4.7.1 - Rewrote and rearranged entire subsection for clarity.
- (8) IRM 21.3.6.4.7.1 - Updated all dates to show **before February 15th or on or after February 15th**; added paragraph 7 to explain what qualifies as an immediate need and how to proceed. IPU 20U0347 issued 03-03-2020
- (9) IRM 21.3.6-2 - Updated to show all schedules that can be attached to the Form 1040 or Form 1040-SR for tax year 2020.
- (10) Editorial changes were made throughout the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 21.3.6, Forms and Information Requests, dated September 11, 2019 (effective October 1, 2019) is superseded. This IRM incorporates the following IRM Procedural Updates (IPUs) - IPU 20U0347 (dated 3/03/2020).

AUDIENCE

All employees performing account work.

Karen A. Michaels
Director, Accounts Management
Wage and Investment Division

21.3.6

Forms and Information Requests

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- 21.3.6-2 Forms 1040 and Form 1040-SR Schedules for Tax Year 2020

21.3.6.1
(10-01-2017)
Program Scope and Objectives

- (1) **Purpose:** This section contains procedures for responding to taxpayer requests for blank forms, publications, copies of returns, and return information.
- (2) **Audience:** IRS employees in Business Operating Divisions (BODs) who are in contact with taxpayers by telephone, correspondence, or in person.
- (3) **Policy Owner:** The Director of Accounts Management
- (4) **Program Owner:** Process and Program Management, Accounts Management, Wage and Investment (WI)
- (5) **Primary Stakeholders:** Organizations with whom Accounts Management collaborates (e.g., Return Integrity and Compliance Services (RICS) and Submission Processing).
- (6) **Program Goals:** Included in the Accounts Management Program Letter and in IRM 1.4.16, Accounts Management Guide for Managers.

21.3.6.1.1
(10-01-2017)
Background

- (1) Employees in the Accounts Management (AM) organization respond to taxpayer inquiries and phone calls as well as process claims and other internal adjustment requests.

21.3.6.1.2
(10-01-2017)
Authority

- (1) Authority for these procedures is found in IRM 1.2.1.13, Policy Statements for Customer Account Services Activities

21.3.6.1.3
(10-01-2017)
Responsibilities

- (1) The Director of Accounts Management has overall responsibility for the policy related to this IRM, which is published on a yearly basis.
- (2) Additional information is found in IRM 1.1.13.7.3, Accounts Management, and IRM 21.1.1, Accounts Management, and Compliance Services Overview.

21.3.6.1.4
(10-01-2017)
Program Controls

- (1) **Program Reports:** For reports concerning quality, inventory, aged listings, refer to IRM 1.4.16, Accounts Management Guide for Managers. Aged listings can also be viewed by accessing Control Data Analysis, Project PCD, on the Control-D/Web Access server, which has a login program control.
- (2) **Program Effectiveness:** Program Effectiveness is determined by Accounts Management's employees successfully using IRM guidance to perform necessary account actions and duties.
- (3) **Program Controls:** Refer to the yearly Program Letter. Quality data and guidelines for measurement refer to IRM 21.10.1, Embedded Quality (EQ) for Accounts Management, Campus Compliance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

21.3.6.1.5
(10-01-2019)
Acronyms

- (1) The list below shows acronyms commonly used throughout this IRM:

Acronym:	Definition:
ACA	Affordable Care Act
AMC	Alternative Media Center
AMS	Accounts Management Services
BR	Braille
CSR	Customer Service Representative
ELITE	Enterprise Logistics Information Technology
FIRE	Filing Information Returns Electronically
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
ITIN	Individual Taxpayer Identification Number
LEP	Limited English Proficiency
LP	Large Print
NDC	National Distribution Center
RAIVS	Return and Income Verification Services
SSA	Social Security Administration
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TDS	Transcript Delivery System
TE	Tax Examiner

21.3.6.1.6
(10-01-2017)

Related Resources

- (1) Refer to IRM 1.4.2.8, Related Resources, for information on related resources that impact internal controls.
- (2) The IRS adopted the Taxpayer Bill of Rights in June 2014. It is the Employee's responsibility to become familiar with and act in accordance with taxpayer rights. See IRC 7803(a)(3); and for additional information about the Taxpayer Bill of Rights, see Pub 1, Your Rights as a Taxpayer.
- (3) Additional resources related to this IRM include:
 - *Integrated Automation Technologies (IAT) Tool Instructions*
 - *Document 6209 (IRS Processing Codes and Information)*

21.3.6.2
(10-01-2009)

What Are Forms and Information Requests?

- (1) Taxpayers request blank IRS forms, IRS publications, copies of previously filed returns, account information and/or transcripts for the purpose of filing returns and various other reasons.

Note: Follow procedures in IRM 13.1.7.2, TAS Case Criteria, to determine if taxpayers or cases should be referred to the Taxpayer Advocate Service (TAS) when you cannot resolve the taxpayer's issue the same day. The defi-

inition of “same day” is within 24 hours. “Same day” cases include cases you can completely resolve in 24 hours as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer’s issue. Refer to IRM 13.1.7.4, Same Day Resolution by Operations. Do not refer these cases to TAS unless they meet TAS criteria or the taxpayer asks to be transferred to TAS. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and forward to TAS in accordance with your local procedures.

21.3.6.3
(10-01-2020)
**Forms and Publications
- General**

- (1) If you receive a call from a taxpayer indicating they did not receive a tax package, inform the caller the tax package mailings have been indefinitely discontinued. Advise the taxpayer of the various self-help options available using the procedures in IRM 21.3.6.4.1 (1) and (2), Ordering Forms and Publications.
- (2) IRS forms and publications are free, but quantities are restricted.
 - a. For most publications and instructions, IRS provides up to five free copies.
 - b. For most forms, IRS provides up to 100 free copies.
- (3) Advise individuals who need larger quantities that they may print or reproduce publications in any quantity (IRS publications do not have a copyright). For additional information on bulk supplies of taxpayer information publications refer the caller to:
Superintendent of Documents
US Government Publishing Office (GPO)
732 North Capitol Street N.W.
Washington, DC 20401-0001
Phone: 202-512-1800
Fax: 202-512-2104
toll-free outside the DC area 866-512-1800
Web address: www.GPO.gov.
Contact center hours are 8:00 a.m. to 5:30 p.m. EST Monday through Friday (except Federal holidays).

Note: Refer to Exhibit 21.3.6-2, Forms 1040 and 1040-SR Schedules for Tax Year 2020, for any changes to the schedules for these forms.

21.3.6.4
(10-01-2009)
**Forms and Information
Requests Processing
Procedures**

- (1) This section provides specific processing procedures for fulfilling taxpayer requests for forms and publications.

21.3.6.4.1
(10-01-2020)
**Ordering Forms and
Publications**

- (1) Advise the taxpayer of an appropriate self-help method to obtain the material. A self-help method is one of the following:
 - Internet-Access: IRS web site at www.irs.gov or www.irs.gov/espanol.

Note: Some forms provided as an electronic file on www.irs.gov are for “Information Only” and should not be reproduced on personal computer printers and filed with the IRS. The printed, paper versions of these forms are developed as “machine readable” products. As such, they must be produced using special paper, special inks, and within precise specifications. Additionally, a

cover page is included with the downloadable file that may have more specific information concerning the individual product, including possible fines for improper use. Refer to *Information Only Forms*, for a listing of these forms.

- Phone: 800-829-3676, to order tax forms and publications. Assistance at this telephone number is available in English and Spanish.
 - Libraries may distribute some tax forms during filing season. Taxpayers should contact their local branch to determine if they carry tax products and which products they carry. Libraries carry the forms on a voluntary basis.
- (2) If the taxpayer requests that you order the material for them, request forms, publications, and public use documents, including Alternative Media, i.e., Braille (BR) and Large Print (LP), through the Accounts Management Services (AMS) system. Current year forms plus five previous years' forms can be ordered through the ELITE system. Forms and publications older than five years are not available from the National Distribution Center (NDC). Forms and publications for all years can be accessed and printed through www.irs.gov/forms-pubs. Upon input of a forms order using ELITE, a systemic confirmation number appears. This number is for informational purpose only and should not be provided to the taxpayer. If a taxpayer requests Braille (BR) and/or Large Print (LP) product(s) follow the ELITE instructions. ELITE instructions can be found by selecting *Enterprise Logistics Information Technology (ELITE)*, under the Local/Sites/Others tab on the SERP Home Page. Order(s) should arrive within 10 business days, refer to paragraph 8 below for international callers/requests.

Note: A listing of all available Braille and Large Print products is available at *Accessible Forms & Publications* on irs.gov. You can refer the caller to this site and they can download the accessible forms and publications.

- (3) If a Braille (BR) and/or Large Print (LP) product item is not available through the ELITE system, e-mail the request to the Alternative Media Center (AMC) Helpdesk at altmc@irs.gov. Include the following information in the e-mail to AMC:
- Item(s)
 - Quantity of each item
 - Tax Year - If other than current tax year
 - Taxpayer's name, mailing address, and telephone number
- Inform the taxpayer receipt of their shipment takes 14-30 calendar days.
- (4) If a product is on back order, advise the taxpayer you have placed the order, the item they requested is on back order, and shipment occurs when it becomes available.

Note: Please do not take additional reorders. If the taxpayer says they need/want the item immediately, you should advise them they may be able to download the product from www.irs.gov/forms-pubs.

- (5) The National Distribution Center (NDC) does not stock or distribute electronic only products. Instead, these products can be downloaded or printed from the IRS website.

- (6) Electronic only products cannot be ordered through the ELITE order entry system. The system message “Electronic only, available at IRS.gov.” is displayed when an attempt to order such a product is made.
- (7) If a product shows it is new and not yet available, advise the taxpayer you have placed the order, the product is not yet available, and shipment occurs when it becomes available.

Note: Please do not take additional reorders and do not refer the taxpayer to www.irs.gov. However, if the taxpayer says they need/want the item as soon as possible, you can inform them the product generally is available on irs.gov prior to being available in print. Explain that you do not have an availability date.

- (8) When placing an order through the ELITE system, the entity and address information can be populated:
 - From Integrated Data Retrieval System (IDRS) - Disclosure procedures must be followed. Refer to IRM 21.1.3.2.3, Required Taxpayer Authentication. Make sure to verify that the address on record is the taxpayer’s current address.
 - Manually - If populated manually, you must repeat the information to the taxpayer and verify the spelling of the address before sending the order.

An incorrect/incomplete address delays and possibly prevents delivery of the order.

If	Then
The taxpayers calls from outside the United States	<ul style="list-style-type: none"> • Advise them to call 267-941-1000, International Taxpayer Service Call Center, for assistance Note: This is not a toll-free number • Telephone assistance is available for ordering forms and publications Monday through Friday 6:00 a.m. - 11:00 p.m. EST (except Federal holidays) • Find self-help internet options at www.irs.gov
U.S. taxpayers residing overseas call with technical account questions	<ul style="list-style-type: none"> • Advise them to send their questions via fax to 681-247-3101 for IMF accounts and to 267-941-1055 for BMF accounts. Note: These are not toll-free number. • Mail to Internal Revenue Service, International Section, Philadelphia, PA 19255-0725 • U.S. taxpayers residing overseas may obtain forms and publications during filing season at the nearest U.S. Embassy and in some consulates

- (9) Some form/publication requests are considered to be “Exception Processing”. If taxpayer meets exception processing below, apologize to the taxpayer and

refer them to self-help option at www.irs.gov/forms-pubs. If the taxpayer requests that you mail forms and/or publications again, reissue using ELITE system. Exception processing includes the following:

- Third or subsequent request for an order.

Note: Follow procedures in IRM 13.1.7.2, TAS Case Criteria, to determine if taxpayers or cases should be referred to the Taxpayer Advocate Service (TAS), when you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. Refer to IRM 13.1.7.4, Same Day Resolution by Operations. Do not refer these cases to TAS unless they meet TAS criteria or the taxpayer asks to be transferred to TAS. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and forward to TAS in accordance with your local procedures.

- Problems with the condition of the order the customer received.

(10) Use the following chart if the AMS or ELITE systems are unavailable:

If	Then
ELITE (AMS Forms Ordering) cannot be accessed or is unavailable	<ul style="list-style-type: none"> • Refer the taxpayer to the self-help methods in (1) above. • If the taxpayer insists/requests that you complete order request, you can manually prepare a Form 4190, Order Form for Tax Forms and Publications, or Form 6112, Order for Prior Year Tax Products, when the ELITE system becomes available, the orders may be input via AMS Forms Ordering. • If unable to input the request by the close of the business day, Form 4190 and/or Form 6112 batch and fax them to the National Distribution Center (NDC) at 855-473-2007. <p>Exception: TE/GE Telephone assistants follow procedures in IRM 21.3.8.3.7, Ordering Forms and Publications, when ELITE (AMS Forms Ordering) is unavailable.</p>
A letter needs to be sent to a taxpayer with a form and/or publication enclosed, but a supply is not readily available to include with the letter	Annotate the letter to say that the material has been ordered and will be sent from NDC. Order the forms and/or publications per instructions in (1), (2), and (3) stated above.
Forms and publications needed for reference at the workstation	Manager should attempt to locate materials on-site. If unavailable, canvas the site for all employee needs and order through normal channels.

If	Then
If you need forms and publications for personal use at home (for instance to prepare your own tax return)	<ul style="list-style-type: none"> • Access the IRS web site at www.irs.gov, or • Call the toll-free forms and publications order number at 800-829-3676 <p>Note: Options listed above should be done before or after work, or on your lunch or break. Request materials should be mailed to your home address.</p> <p>Caution: Do not use ELITE to order material for your personal use.</p>

- (11) If you receive a call or correspondence from a taxpayer who did not receive vouchers and would like to receive them, tell the caller the 1040-ES package, Form 1040-ES Estimated Tax for Individuals is no longer pre-printed and mailed, but can now be downloaded from www.irs.gov. If the taxpayer does not have access to the internet, place an order for the Form 1040-ES.

21.3.6.4.1.1
(07-17-2012)

**Tax Product Orders for
Inmates of Correctional
Facilities**

- (1) Due to an increase in orders that appear to be frivolous requests and the increase in these orders being returned from correctional facilities the NDC no longer fills orders they can identify as coming from an inmate. The NDC issues a postcard (Publication 5024, Order Notification for Prisoners) directing the inmate to a prison resource employee, such as a librarian or counselor to assist with any legitimate filing requirements.
- (2) Customer Service Representatives (CSRs) and Tax Examiners (TEs) who receive requests for tax product orders from inmates of correctional facilities or who they suspect might be inmates of correctional facilities (refer to (3) below), follow the instructions below:
- DO NOT** place an order for forms and/or publications through the ELITE system. Instead, order a Pub 5024, Order Notification for Prisoners. This should be ordered as a write-in item and requires an "override" for ELITE to accept the order.
 - The requestor receives the Pub 5024, Order Notification for Prisoners, indicating the following, "The Internal Revenue Service's National Distribution Center has received your request for forms and/or publications. We are not filling requests from correctional facilities at this time. Please check your library for regularly stocked tax products or see your facility's librarian or your counselor to obtain the IRS forms and publications you need".
- (3) Command code (CC) FTBOLP is available for reviewing the prisoner file.
- (4) If you receive an inquiry from an inmate who has received the postcard Pub 5024, Order Notification for Prisoners, refer them to a resource person at the correctional facility. **DO NOT** place a forms and/or publications order for them through the ELITE system.

21.3.6.4.2
(10-01-2015)
**Other Methods of
Obtaining Forms and
Publications**

- (1) Pub 4604 (EN/SP), Use the Web for IRS Tax Products & Information, provides instructions on how to obtain various IRS forms, publications, copies of returns account information and/or transcripts via the internet, walk-in, phone, or by mail.
- (2) Taxpayers calling from outside the United States may call 267-941-1000 for assistance.

Note: This is not a toll-free number

Telephone assistance is available for ordering forms and publications Monday through Friday 6:00 a.m. - 11:00 p.m. EST (except Federal holidays). U.S. taxpayers residing overseas with technical account questions may send their questions to:

- Fax:
681-247-3101 for IMF and 267-941-1055 for BMF

Note: These are not toll-free numbers

- Mail:
Internal Revenue Service
International Accounts
Philadelphia, PA 19255-0725

Note: Taxpayers residing overseas may obtain forms and publications during filing season at the nearest U.S. Embassy and in some consulates.

- (3) Find prior and current year tax forms on the IRS website at www.irs.gov/forms-pubs.
- (4) Current year forms plus the five previous years, forms can be ordered through the ELITE system.
- (5) Some IRS forms should not be reproduced. The taxpayer must use an original.

Example: Form W-2, Wage and Tax Statement; Form 1099-INT, Interest Income; etc.

Note: Some forms provided as an electronic file on www.irs.gov/forms-pubs are for "Information Only" and should not be reproduced on personal computer printers and filed with the IRS. The printed, paper versions of these forms are developed as "machine readable" products. As such, they must be produced using special paper, special inks, and within precise specifications. Additionally, a cover page is included with the downloadable file that may have more specific information concerning the individual product, including possible fines for improper use. Refer to "Information Only Forms" for a listing of these forms.

21.3.6.4.3
(10-01-2018)
**Taxpayer Request for
Copies of Tax Returns**

- (1) Refer to IRM 21.2.3.3.2, Get Transcript through IRS.gov, for information on obtaining copies of tax returns online.
- (2) Taxpayers must pay a fee for the IRS to process a request for a copy of their previously filed tax return. Refer to the current version of Form 4506, Request for Copy of Tax Return, for the fee amount. Processing is expedited and a copy provided free of charge in certain situations. Refer to IRM 3.5.20.2.6.1

(2), Review Requests for Proper Photocopy Fee, for a complete listing of expedited copies provided free of charge. Form 4506-F, Request for Copy of Fraudulent Tax Return, is used when taxpayer's name and Social Security Number (SSN) was used to file a fraudulent tax return and is processed by IPSU employees only. **Do not** process the request, instead forward the request to IDTVA-IPSU. Refer to IRM 25.23.3.2.7.1, Intake - Accepting Form 4506-F or Written Request for Copies of Fraudulent Return(s). Form 4506-T, Request for Transcript of Tax Return, is used when ordering transcripts. Form 4506-T-EZ, Short Form Request for Individual Tax Return Transcript, is used to order transcripts for taxpayers trying to obtain, modify or refinance a home mortgage.

21.3.6.4.3.1
(10-01-2018)
Return Copy Procedures

- (1) Return and Income Verification Services (RAIVS) function located in four campuses, processes requests for copies of returns. these copies of returns must be paid for. Refer to Exhibit 3.5.20-3, RAIVS Contacts. Receipt and Control deposits the check and routes Form 4506, Request for Copy of Tax Return, to RAIVS for processing. If you're in an office other than one of the campuses where RAIVS functions are located and receive a Form 4506 with a check, deposit the check and forward the request to the appropriate RAIVS function (specified in the Form 4506 instructions) for processing. The check must not be applied to the requester's tax account. Refer to IRM 3.8.45.7.36, Prepaid Photocopy Fees and Exhibit 5.1.2-1, Form 809 Instructions, for deposit instructions/information.
- (2) If the taxpayer wants to order a copy free of charge, you can provide the order form (Form 4506) to the taxpayer or advise her/him to obtain one on the internet at www.irs.gov. The form comes with instructions which include the mailing addresses. Copies of the return and all attachments will be provided. RAIVS mails Return copies to the requester within 75 calendar days of receipt of Form 4506, Request for Copy of Tax Return, by the appropriate RAIVS function. Taxpayers can request the current year and the previous six years before destruction by law. Copies are not available until at least 6 weeks past the filing date. If the taxpayer used a paid tax preparer, he/she may wish to obtain a copy of the return from the preparer.
- (3) In many cases return transcripts or account transcripts are accepted by taxpayers in lieu of a copy of return (e.g., taxpayer is applying for a student loan, social service assistance, providing information to the Federal Emergency Management Agency (FEMA), and the United States Small Business Administration (SBA) or is preparing an amended return). Refer to procedures in IRM 21.2.3.5, Fulfilling Transcript Requests.
- (4) If the taxpayer states he/she sent a check for a copy of their return and the check has been cashed, but they have not received a copy of their return, and it has been more than 75 calendar days, follow procedures in IRM 13.1.7.2, TAS Case Criteria, to determine if taxpayers or cases should be referred to the Taxpayer Advocate Service (TAS) when you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. Refer to IRM 13.1.7.4, Same Day Resolution by Operations. Do not refer these cases to TAS unless they meet TAS criteria or the taxpayer asks to be transferred to TAS. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and forward to TAS in accordance with your local procedures.

21.3.6.4.3.2
(10-01-2020)

**Return Copy Procedures
and Identity Theft**

- (1) RAIVS/IVES will not fulfill requests when their research shows identity theft indicators present on either the primary or cross reference SSN account(s). RAIVS/IVES mails Form 14611, RAIVS/IVES Additional Actions Needed, instructing the taxpayer to call the Identity Theft Toll-free Telephone Line. More information on RAIVS/IVES procedures is found in IRM 3.5.20.2.8.2, ID Theft Procedures for Photocopy Requests.
- (2) If the taxpayer calls and indicates they have filed a Form 4506, Request for Copy of Tax Return, or Form 4506-F, Request for Copy of Fraudulent Tax Return, received a Form 14611 from the RAIVS unit, and there is currently an open control within the RAIVS unit (refer to the chart in paragraph (2)d) below for the IDRS unit control numbers of the RAIVS units), follow the steps below:
 - a. Conduct full authentication as outlined in IRM 21.1.3.2.3, Required Taxpayer Authentication, and high risk disclosure as outlined in IRM 21.1.3.2.4, Additional Taxpayer Authentication.

Example: An individual requests a copy of their tax return (files a Form 4506 or Form 4506-F). Two returns were filed and there is an identity theft indicator on the account, refer to IRM 3.5.20.2.8.1, Identity Theft Indicator. The first return filed (TC 150) indicates Filing Status (FS) 4. The second return filed (TC 976) indicates FS 2. The assistor asks probing questions to determine which return was filed by the taxpayer/caller.

Note: The purpose of this authentication process is for the assistor to determine that the caller is the owner of the requested return and is entitled to receive the information.

- b. If the caller passes authentication, complete a Form 4442, Inquiry Referral, using AMS. The employee must already be in a taxpayer's account in AMS to create the Form 4442. In the "Referral Type" field enter "IRM Referral" and in the "Reason" drop down field select "Other (Write in)". In the "Taxpayer Inquiry/Proposed Resolution" field include the DLN of the return to be sent to the taxpayer (TC 150 or TC 976 DLN), indicate that the caller's address has been verified, and indicate "Response to Form 14611".
- c. Advise the taxpayer of the time frame for them to receive the photocopy request is up to 75 calendar days from the date of the telephone contact.
- d. Fax the Form 4442 to the appropriate RAIVS unit using the IDRS open control as indicated below:

Location	IDRS Control Numbers	Fax Number
Austin	06112, 06115, and 06126	(512) 460-2272
Fresno	10202, 10203, 10204, 10205, 10206, and 10207	(559) 456-7240
Kansas City	09202, 09203, 09204, 09205, 09206, 09207, 09208, and 09209	(816) 292-6865
Ogden	04201, 04202, 04203, 04204, 04206, and 04207	(855) 653-9144

- e. If the caller cannot pass authentication, instruct the taxpayer to obtain their authentication/personal information and call the IRS back using the Identity Theft Toll-free Telephone Line at 800-908-4490, Monday - Friday 7:00 a.m. - 7:00 p.m. local time. Only those taxpayers who require expedited service and are pass disclosure over the phone and have obtained their authentication/personal information, and would benefit from in-person assistance may be directed to the TAC for help. When directing taxpayers to a TAC office, provide the taxpayer the toll-free appointment service number at 844-545 5640 to schedule an appointment in the TAC office.

- (3) If the taxpayer calls and indicates they have filed a Form 4506 or Form 4506-F, received a Form 14611 from the RAIVS unit, and there is no longer an open control in the RAIVS unit, (this means that the 60 day suspense period for the RAIVS unit has expired) instruct the taxpayer to file another Form 4506 or Form 4506-F complete with fee. The photocopy fee, paid with the original Form 4506, has been or will be refunded to the taxpayer or third party requestor three to four weeks following the closing of the control base.

21.3.6.4.3.3
(10-01-2006)
**Public Inspection of
Certain Exempt
Organization (EO)
Returns**

- (1) Refer to IRM 21.7.7.3.7.4, Requests for Copies of Returns and Exemption Applications.

21.3.6.4.3.4
(10-01-2016)
**Electronically Filed
(ELF) Returns**

- (1) Taxpayers use the same procedures to request copies of electronic or paper returns. They complete Form 4506, Request for Copy of Tax Return, Refer to the current version of Form 4506 for the fee amount, or Form 4506-F, Request for Copy of Fraudulent Tax Return.

21.3.6.4.4
(10-01-2016)
**Photocopy Requests for
Information Returns**

- (1) If the taxpayer is requesting an exact photocopy and all attachments as "originally submitted" to the IRS, including Form W-2 (with state and local information), schedules or amended returns, advise the taxpayer to submit Form 4506, Request for Copy of Tax Return or Form 4506-F, Intake - Accepting Form 4506-F or written Requests for Copies of Fraudulent Tax Return(s), if their name and Social Security Number (SSN) was used to file a fraudulent tax return. The Form 4506-F is processed by IPSU employees only. **Do not** process the request, instead forward the request to IDTVA-IPSU. Refer to IRM 25.23.3.2.7.1, Accepting Form 4506-F or Written Request for Copies of Fraudulent Return(s). Full payment must be included with Form 4506 or it will be rejected. There is a fee for each return requested. Refer to the current version of Form 4506 for the fee amount. Checks or money orders should be made payable to "United States Treasury". Enter the Social Security Number (SSN)/Employer Identification Number (EIN) and "Form 4506 request" on the check or money order. Form 4506-F copies are provided free of charge. Copies of Form 1040, Form 1040A, and Form 1040EZ are available for the current year plus the previous six years before they may be destroyed by law. Copies of informational returns are provided free of charge *only* as indicated in IRM 3.5.20.2.6.1, Review Requests for Proper Photocopy Fee.
- (2) If the taxpayer is requesting a transcript of their wage and income information documents, refer to IRM 21.2.3.2.3, Wage and Income Transcript, for procedures for ordering transcripts refer to IRM 21.2.3.5.9, Ordering Transcripts.

- (3) Follow procedures in IRM 13.1.7.2, TAS Case Criteria, to determine if taxpayer or case should be referred to the Taxpayer Advocate Service (TAS) when you cannot resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. Refer to IRM 13.1.7.4, Same Day Resolution by Operations. Do not refer these cases to TAS unless they meet TAS criteria or the taxpayer asks to be transferred to TAS. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and forward to TAS in accordance with your local procedures.

21.3.6.4.5
(03-18-2019)
**Assisting Payers in
Filing Information
Returns**

- (1) Refer customers to the *Filing Information Returns Electronically (FIRE)* web page located on www.irs.gov for the following information returns. Form 1042-S, Form 1097, Form 1098, Form 1099, Form 3921, Form 3922, Form 5498, Form 8027, Form 8955-SSA, Form W-2G, Form W-2, and Form W-3. The FIRE web page provides detailed information on how to prepare and file the above information returns including:

- a. Alerts
- b. Publications and forms
- c. How to transmit through FIRE
- d. Customer Support Information

Note: Assistance with individual taxpayer returns or account related issues cannot be provided. Refer the customer to Help tab on www.irs.gov for help with individual tax issues.

- (2) Refer customers to the Affordable Care Act Information Return (AIR) web page located on www.irs.gov for electronic filing of the following forms used for filing Affordable Care Act (ACA) information returns:

- Form 1094-B, Transmittal of Health Coverage Information Returns
- Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- Form 1095-B, Health Insurance Coverage
- Form 1095-C, Employer-Provided Health Insurance Offer and Coverage

ACA Form 1094-B, Form 1094-C, Form 1095-B and Form 1095-C cannot be filed with the IRS using FIRE. These must be filed electronically through the AIR system. The AIR web page provides detailed information about electronic filing including:

- ACA publications and related resources
- Testing and transmitting using AIR
- Alerts
- Customer support information

Technical Services Operation (TSO) provides assistance with:

- ACA Application for Transmitter Control and e-Services registration for Responsible Official and Contacts on the application.
- Validating ACA Assurance Testing System or Communication Testing results.
- Addressing transmission issues in AIR (including transmission status and rejects and/or errors).

TSO cannot respond to legal questions related to completing the ACA Forms. Refer customers to the ACA pages on www.irs.gov for assistance in addressing legal questions about completing the forms.

Additional ACA resources can be found on www.irs.gov/aca:

- Affordable Care Act (ACA) Tax Provisions - Refer to *Affordable Care Act (ACA) Tax Provisions*
- Instructions for Forms 1094-B and Forms 1095-B - Refer to instructions at www.irs.gov/pub/irs-pdf/i109495b.pdf
- Instructions for Forms 1094-C and Forms 1095-C - Refer to instructions at www.irs.gov/pub/irs-pdf/i109495c.pdf

21.3.6.4.6
(10-01-2002)
**Assisting Taxpayers in
Obtaining Information
Returns**

- (1) This section provides information for working inquiries on information returns.

21.3.6.4.6.1
(10-01-2012)
Form W-2 Information

- (1) Inform taxpayer that employers must furnish a Form W-2, Wage and Tax Statement, to each employee (even if the employee is related to the employer) from whom:
- a. Income tax, Social Security, or Medicare tax was withheld.
 - b. Income tax would have been withheld had the employee claimed no more than one withholding allowance, or not claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate.
- (2) The Social Security Administration (SSA) requires submission of "Copy A" of Form W-2 or a magnetic media or electronic equivalent. The mailing address of data processing center for SSA serving the state of employer is found in instructions for preparing Form W-2, Wage and Tax Statement, and Form W-3, Transmittal of Wage and Tax Statements.
- (3) Employers must complete a number of information blocks on Form W-2, Copy A. This information must be legibly entered in proper boxes for processing purposes. Blocks are numbered and labeled for each specific entry:
- Employer's name
 - Address
 - EIN
 - Employee's name
 - Employee's SSN
- (4) Because format, inclusions, exclusions, and maximum amounts vary from year to year, use a sample of a Form W-2 and instructions for applicable year when answering employer inquiries on preparation of a Form W-2.

Note: Encourage employers to compare the total on Form W-3 with the total of their Form(s) 94X to prevent reporting errors.

21.3.6.4.6.2
(10-01-2006)
Form W-3 Information

- (1) Inform the employer to use Form W-3, Transmittal of Income and Tax Statements, with the entire Copy A page of Form(s) W-2, Wage and Tax Statements. Form W-3 shows:

- Number of forms being sent
- Type of form
- Information identifying payer

- (2) Required filing date for Form W-3 is on or before the last day in February. Form W-3 is filed with the Data Processing Center of SSA. Refer to Form W-3 instructions for appropriate address.

21.3.6.4.6.3
(10-01-2020)
Correction of Form W-2

- (1) Employee Social Security records are posted from Copy A of Form W-2, Wage and Tax Statement. If there is an error on Form W-2 for wages paid, the employer files a *Form W-2C*, Corrected Wage and Tax Statement, and a *Form W-3C*, Transmittal of Corrected Wage and Tax Statements, to correct the error(s). Instruct employers to send corrected forms to SSA. The mailing address is in the Instructions for *Form W-2C* and *Form W-3C*.

21.3.6.4.6.4
(10-01-2014)
Requests for Copies of Forms 1096 and Forms 1099

- (1) Advise taxpayer that IRS cannot provide copies of the actual forms. Actual forms, if submitted on paper, are destroyed once information is stored electronically.
- Information shown on Form 1099, Information Return, is available on a Martinsburg Computing Center (MCC) transcript requested via command code (CC) *IRPTR*.
 - Information on Form 1096, Annual Summary and Transmittal of U.S. Information Returns, is available via CC *PATRA*.
 - Use CC *IRPTR* to request on line or hard copy transcripts from the Information Return Master File (IRMF). Refer to IRM 2.3.35.3, Command Code *IRPTR* Valid Tax Years, to determine the years available. You can request up to 10 years.
 - Use CC *IRPTRW* to request sanitized on-line payee transcript screens. This definer is used to print sanitized screens for taxpayers. Refer to IRM 2.3.35.9.8, Payee On-Line Sanitized Transcript (Definer W), for procedures.

21.3.6.4.7
(10-01-2020)
Resolving Form W-2, Form 1099, and Form 1098 Inquiries

- (1) Information returns (wage and other income statements) must be provided to the payee by January 31 of the following year. Taxpayers should allow two weeks for delivery (February 14).

Exception: The Energy Improvement and Extension Act of 2008, changed the deadline from January 31 to February 15, when brokers, including brokerage firms, mutual fund companies and barter exchanges, must furnish year-end Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, Form 1099-S, Proceeds From Real Estate Transactions, and Form 1099-MISC, Miscellaneous Income, (if amounts reported in boxes 8 or 14) to their customers. If furnished by mail, the forms must be mailed, not received, by that date. Taxpayers should allow two weeks for delivery.

- (2) If employment is terminated before the close of the calendar year and the employee requests a Form W-2, Wage and Tax Statement, the Form W-2 must be furnished within 30 calendar days of request or 30 calendar days after last wage payment, whichever is later. Refer to Pub 505, Tax Withholding and

Estimated Tax. Taxpayers no longer employed with the employer/company may request assistance in securing a Form W-2 if they cannot obtain the form from the employer directly.

- (3) For statements furnished after December 21, 2000, employers may furnish Form W-2 information electronically on its web site if the employee voluntarily consents to receive this information electronically, in lieu of a paper Form W-2. If the employee elects/consents to receive the Form W-2 electronically (and the consent is not revoked or withdrawn), the employer is required to post the statement on an accessible web site by January 31 of the following year. The employee may withdraw consent, electronically or in writing, before being notified by the employer that the information is posted on the web site. The employer must confirm receipt of consent withdrawal, electronically or in writing. In the case of timely consent withdrawal, the employer is still obligated to provide a paper Form W-2. Refer to Publication 1141, Treas. Reg. 31.6051-1(j).
- (4) Payers may furnish certain information returns electronically on its website if a payee voluntarily consents to receive this information electronically, in lieu of a paper information return. Section 401 of Job Creation and Workers Assistance Act permits the electronic furnishing of all statements required under IRC 6041 I through IRC 6050W, if the recipient consents to receive the statement in a manner similar to the one permitted by regulations under IRC 6051 covering Forms W-2. Other regulations make these rules applicable with respect to additional payee statements, such as Form 1095-B and Form 1095-C. The statements covered by these rules that allow furnishing electronically in lieu of furnishing a statement through the mail or through personal delivery include many returns in the Form 1098 and Form 1099 series. Refer to (3) above, Treas. Reg. 31.6051-1(j), and Publication 1179 for rules on furnishing payee statements electronically.
- (5) Forms W-2 for taxable years 2015 and earlier had to be filed with the Social Security Administration (SSA) by the last day in February of the following year (March 31 if filed electronically). Under Section 201 of the Protecting Americans From Tax Hikes (PATH) Act of 2015, Forms W-2 for taxable years 2016 and later must be filed with SSA by January 31 of the following year, whether on paper or electronically. Forms 1099, Forms 1098, and other information returns must be filed with the IRS by February 28 of the following year (March 31 if filed electronically). However, for Forms 1099-MISC, which report amounts in Box 7, Non-employee compensation, for taxable years 2016 and later, Section 201 of the PATH Act imposes a filing due date (paper or electronic) of January 31 of the following year.
- (6) Requests for extension of time to file information returns (Form W-2, Form 1042-S, Form 1097, Form 1098, Form 1099, Form 3921, Form 3922, Form 5498, and Form W-2G) may be submitted on paper or electronically using a Form 8809, Application for Extension of Time to File Information Returns. Refer to IRM 3.11.180.3.1.3.1, Form 8809, Application for Extension of Time to File Information Returns.
- (7) Taxpayers no longer employed with the employer/company may request assistance in securing a Form W-2 if:
 - Employer has no forwarding address for employee
 - Employer may have considered taxpayer an independent contractor
 - Less than favorable conditions of separation

- (8) If a taxpayer states he/she forgot to attach the Form W-2 to the return, advise the taxpayer to wait for a notice from the processing campus requesting the missing information. Advise the taxpayer to attach the Form W-2 to the notice and return it to the processing campus that issued the notice. Do not advise the taxpayer to send the Form W-2 prior to receiving the notice.
- (9) If taxpayer states the SSN on their Form W-2, Wage and Tax Statement, is incorrect, proceed as follows:

If	And	Then
The taxpayer states they discovered the SSN on their Form W-2, Wage and Tax Statement, was incorrect	Have already filed a return	Advise the taxpayer to contact their employer for a corrected <i>Form W-2C</i> , Corrected Wage and Tax Statement. It is not necessary to file Form 1040-X, Amended U.S. Individual Income Tax Return, if the only change is to correct the SSN. Taxpayers should check their corrected <i>Form W-2C</i> against Social Security Administration (SSA) records found at www.ssa.gov . If the earnings shown on <i>Form W-2C</i> do not show on SSA records, they should contact SSA at the telephone number shown on the web site.
The taxpayer states they discovered the SSN on their Form W-2, Wage and Tax Statement, is incorrect	Have not filed a return	Advise the taxpayer to contact their employer for a corrected <i>Form W-2C</i> , Corrected Wage and Tax Statement. Tell the taxpayer to attach the original Form(s) W-2 and any Form(s) <i>Form W-2C</i> to the return when they file. Taxpayers should check their corrected <i>Form W-2C</i> against Social Security Administration (SSA) records found at www.ssa.gov . If the earnings shown on <i>Form W-2C</i> do not show on SSA records, they should contact SSA at the telephone number shown on the web site.

21.3.6.4.7.1
(10-01-2020)
**Non-Receipt, Incorrect,
or Loss of Form W-2,
Form 1099, and Form
1098 - Information
Returns**

- (1) For **current year inquiries**, follow the instructions found below in paragraphs 4 and 5. for **all prior year inquiries**, follow the instructions found below in paragraph 6.
- (2) Authenticate taxpayer identity for every telephone call; you must know with whom you are speaking. Refer to IRM 21.1.3.2.3, Required Taxpayer Authentic-

cation. The procedures below can be used for both phone and paper inquiries. For paper inquiries, call, fax or write to the taxpayer for required information.

- (3) Advise the taxpayer that employers/payers have until January 31 to issue information returns. Taxpayers should allow two weeks for delivery (February 14).

Exception: Brokers, including brokerage firms, mutual fund companies, and barter exchanges, must furnish year-end information returns by a February 15th deadline. If furnished by mail, the forms must be mailed, not received, by that date. Taxpayers should allow two weeks for delivery. The February 15th deadline applies to:

- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-S, Proceeds From Real Estate Transactions
- Form 1099-MISC, Miscellaneous Income , boxes 8 or 14 only

- (4) For taxpayer inquiries regarding current year **Form W-2**, Wage and Tax Statement, or **Form 1099-R**, Distribution From Pensions, Annuities, Retirement or Profit Sharing Plans, IRA, Insurance Contracts, etc., follow the procedures in the table below.

Exception: If the taxpayer has an individual taxpayer identification number (ITIN) and has been working under another taxpayer's SSN, refer to paragraph 9 below.

If	And	Then
Taxpayer states a Form W-2, and/or Form 1099-R, was not furnished, either electronically or in paper form, or is incorrect,	The contact/inquiry is prior to February 15th,	<ol style="list-style-type: none"> 1. Advise the taxpayer he/she should always attempt to obtain the information from their employer or payer prior to contacting the IRS. Also provide the taxpayer/caller the information, found above in paragraph 3. 2. Advise the taxpayer to wait until after February 15th in order to allow the issuer the proper amount of time to issue and send the forms.

If	And	Then
Taxpayer states a Form W-2, and/or Form 1099-R, was not furnished, either electronically or in paper form, or is incorrect,	The taxpayer has taken action to secure the non-receipt, lost, incorrect or missing form(s), such as calling or writing their employer, or accessing electronic information of their employer, and it is on or after February 15th,	<ol style="list-style-type: none"> 1. If the taxpayer/caller has an immediate need for the information, refer to paragraph 8 below. 2. If the taxpayer/caller does not have an immediate need, ask the taxpayer if they have the following information: <ul style="list-style-type: none"> • Employer/payer name • Address (including city, state and zip code) <p>If the caller does not have the employer information, instruct them to obtain the information and call back when they have the information.</p> 3. Refer to paragraph 7 below to prepare Letter 63C, Form W-2 and/or Form 1099-R, Requested from Employer/Payer <ul style="list-style-type: none"> • Choose applicable paragraphs (under "Header" WHY WE'RE SENDING YOU THIS LETTER) • Inform taxpayer the letter will be sent to the employer/payer • Inform the taxpayer the employer has 10 calendar days from receipt of the letter to respond directly to the taxpayer
Taxpayer calls a second time about non-receipt, loss or incorrect Form W-2, and/or Form 1099-R		<ol style="list-style-type: none"> 1. Advise the taxpayer the employer/payer has already been contacted via letter and asked to provide the information. If the taxpayer does not receive the information in time to file by the due date, he/she should complete Form 4852, Substitute for W-2/1099-R, and attach the Form 4852 and proof of wages and withholding, if available, (such as payroll receipts or pay stubs) to their return, estimating their income and withholding tax as accurately as possible. 2. Advise the taxpayer a Form 4852 can be printed or requested from irs.gov or by calling the forms and publications telephone number.
Taxpayer states the information return is incorrect		Advise the taxpayer to contact the issuer for a corrected form. If a correct form cannot be obtained, attach an explanation to the return with payroll receipts or pay stubs (if available) and report the income correctly.

If	And	Then
Taxpayer calls after the date indicated in IRM 21.2.3.5.7(10) in the current processing year saying Form W-2, and/or Form 1099-R was not received.		<ol style="list-style-type: none"> 1. Advise the taxpayer he/she should always attempt to obtain the Forms W-2 or Form 1099-R from their employer/payer. 2. Ask the taxpayer if they have the following information: <ul style="list-style-type: none"> • Employer/payer name • Address (including city, state and zip code) 3. Refer to paragraph 7 below to prepare Letter 63C, Form W-2 and/or Form 1099-R, Requested from Employer/Payer <ul style="list-style-type: none"> • Choose applicable paragraphs (under "Header" WHY WE'RE SENDING YOU THIS LETTER) • Inform taxpayer the letter will be sent to the employer/payer • Inform the taxpayer the employer has 10 calendar days from receipt of the letter to respond directly to the taxpayer
Taxpayer calls about non-receipt of Form W-2, and/or Form 1099-R and states payer is in bankruptcy (not just out of business).	Records to prepare information returns are in hands of a trustee or receiver appointed by bankruptcy court or taxpayer states there is no trustee or local bankruptcy court to provide Form W-2, and/or Form 1099-R to the taxpayer.	<ol style="list-style-type: none"> 1. Refer to paragraph 7 below to prepare Letter 62C, Non-Receipt, Incorrect, or Loss of Form W-2 and Form 1099-R. 2. Advise the taxpayer to file using the Form 4852, Substitute for W-2/1099-R, estimating their income and withholding tax as accurately as possible. Attach the Form 4852 and proof of wages and withholding, if available, (such as payroll receipts or pay stubs) to their return. 3. Advise the taxpayer to retain a copy of Form 4852 and copies of the payroll receipts for their records. Taxpayers should check their Form 4852 against Social Security Administration (SSA) records found at www.ssa.gov. If the earnings shown on Form 4852 are not shown on SSA records, they should contact SSA at the telephone number shown on the web site.
Taxpayer inquires about the non-receipt of Form W-2, and/or Form 1099-R and states the employer has ceased operations.		<ol style="list-style-type: none"> 1. Refer to paragraph 7 below to prepare Letter 62C, Non-Receipt, Incorrect, or Loss of Form W-2 and Form 1099-R. 2. Advise the taxpayer to file using Form 4852, Substitute for Form W-2/1099-R, estimating their income and withholding tax as accurately as possible. Attach the Form 4852 and proof of wages and withholding, if available, (such as payroll receipts or pay stubs) to their return. 3. Advise the taxpayer to retain a copy of Form 4852 and copies of the payroll receipts for their records. Taxpayers should check their Form 4852 against Social Security Administration (SSA) records found at www.ssa.gov. If the earnings shown on Form 4852 are not shown on SSA records, they should contact SSA at the telephone number shown on the web site.

If	And	Then
Taxpayer inquires about non-receipt of, or incorrect Form W-2, and/or Form 1099-R and states the employer was involved in a merger/buyout	The employee was told they would receive a Form W-2 from both the predecessor and successor	<ol style="list-style-type: none"> 1. If the taxpayer can provide the name and address of the predecessor, follow procedures in paragraph 7 below. When using IAT tool, do not indicate "employer has ceased operations". 2. If the taxpayer cannot provide the name and address of the predecessor, follow procedures for "employer has ceased operations". When using IAT Tool, indicate "employer has ceased operations".
Taxpayer is active duty or discharged military		Refer to Exhibit 21.3.6-1, Armed Forces Payroll Offices, for referral phone numbers.
Taxpayer inquires about non-receipt of, or incorrect Railroad Retirement Board (RRB) Form 1099-R		Refer the taxpayer to the Railroad Retirement Board Help Line toll-free number 877-772-5772. Customer service hours of operation are Monday through Friday 9:00 a.m. to 3:30 p.m. and the automated system is available 24 hours a day, 7 days a week.
Taxpayer inquires about non-receipt of, or incorrect Form 1099-R	They are a retired civil service employee	<p>Refer the taxpayer to US Office of Personnel Management's (OPM) website at www.opm.gov/retire/. Advise the taxpayer there is a link on OPM's website where they can access Services Online and log in to gain access to View/Print 1099-R Tax Forms. If the taxpayer does not have access to the web, advise them to call 724-794-2005 for assistance. This is not a toll-free call.</p> <p>Note: This information will not be available in the IAT "No W-2" tool for this filing season.</p>
Taxpayer inquires about non-receipt of Form W-2G		Advise the taxpayer to contact the payer to request a copy of the Form W-2G. If they have attempted to obtain the copy and were unable to, refer to paragraph 8 below

Note: If the taxpayer requests information on obtaining Social Security services and they reside outside the United States, provide the taxpayer with the Social Security Office of International Operations website, <http://socialsecurity.gov/foreign>. The SSA does not have a toll-free number that is accessible from overseas.

- (5) For taxpayer inquiries regarding any **Form 1098**, Mortgage Interest Statement or **Form 1099** (except Form 1099-R, refer to instructions in 4 above):

If	And	Then
Taxpayer states the form was not furnished, either electronically or in paper form	The contact/inquiry is prior to February 15th, in the current processing year	<ol style="list-style-type: none"> 1. Advise the taxpayer he/she should always attempt to obtain the information from their financial institution or payer prior to contacting the IRS. Also provide the taxpayer/caller the information found above in paragraph 3 2. Advise the taxpayer to wait until after February 15th to allow the proper amount of time for the issuer to issue and send the form.
Taxpayer states the form was not furnished, either electronically or in paper form or was lost	It is February 15th or later, in the current processing year	<ol style="list-style-type: none"> 1. Advise the taxpayer he/she should always attempt to obtain the information from their financial institution or payer prior to contacting the Internal Revenue Service. Also provide the taxpayer/caller the information found above in paragraph 3. 2. Forms 1098 and Forms 1099 are not required to be attached to the filed return. Advise the taxpayer if they are unable to obtain the information, they should file their return estimating interest, dividends and/or payments received, and federal income tax withheld. 3. If the taxpayer/caller has an immediate need for the information, refer to paragraph 8 below.
Taxpayer states the form was not furnished, either electronically or in paper form or was lost	It is after the filing deadline, in the current processing year	Forms 1098 and Forms 1099 are not required to be attached to the filed return. Advise the taxpayer if they are unable to obtain the information, they should file their return estimating interest, dividends and/or payments received, and federal income tax withheld.
Taxpayer states the information return is incorrect or was lost		Advise the taxpayer to contact the issuer for a corrected form. If a correct form cannot be obtained, attach an explanation to the return and report the income correctly.
Taxpayer inquires about non-receipt of, or incorrect Social Security Administration Form 1099-SSA		Refer taxpayers to SSA toll-free number 800-772-1213. Assistance at this telephone number may only be available in English. Limited English Proficiency (LEPs) calling this number may need to have an English translator with them when they call. Hours of operation are Monday through Friday 7:00 a.m. to 7:00 p.m. in the caller's local time zone. Automated telephone services to get recorded information and conduct some business is available 24 hours a day.
Taxpayer collected unemployment benefits	Did not receive a Form 1099-G	Advise the taxpayer to contact their local unemployment office or the state unemployment office where benefits were collected.

For non-receipt, incorrect, or loss of Form 1098 and/or Form 1099, taxpayers should **NOT** complete Form 4852, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distribution from Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, etc. Do not send Letter 62C or Letter 63C.

Note: If the taxpayer receives Form 1098 or Form 1099 after they have filed and the information differs from the information reported on the return filed, the taxpayer should amend their return by filing Form 1040-X, Amended U.S. Individual Income Tax Return.

Exception: If a taxpayer received a Form 1099-MISC when they expected to receive a Form W-2, this is an employee - employer status determination and is outlined in IRM 21.7.2.5.3, Worker Classification Determinations. However, this is now out of scope for telephone inquiries as outlined in IRM 21.1.1-2, Out-of-Scope Communications. Refer the caller to www.irs.gov and have them enter "1099-MISC, Independent Contractors" in the search to obtain the needed information.

Exception: If a taxpayer received both a Form W-2 and a Form 1099-MISC from the same firm and the amount on the Form 1099-MISC should have been included as wages on Form W-2 for services performed as an employee (bonuses, awards, travel expense reimbursements, scholarships, and signing bonuses), then advise the taxpayer to contact their employer for a corrected *Form W-2C*, Corrected Wage and Tax Statement. Also, advise the taxpayer if the employer refuses to issue a corrected *Form W-2C* that they need to complete a Form 8919, Uncollected Social Security and Medicare Tax on Wages, and file that form with their return.

- (6) **For prior year** information return requests, direct the caller to the appropriate self-help method prior to requesting the information through the Transcript Delivery System (TDS), then follow procedures in IRM 21.2.3.5.9, Ordering Transcripts, and
- (7) Integrated Automation Technologies (IAT) developed the **No W2** tool to improve quality and ensure Servicewide consistency. The **No W2** tool is housed on the IAT Task Manager (ITM) tool bar. Refer to the *IAT website* for additional information. This tool was designed specifically to assist IMF CSRs in the analysis and input of the appropriate IDRS letters when assisting taxpayers with non-receipt of Form W-2. Use of the IAT tools is mandatory, refer to Exhibit 21.2.2-2,
- (8) If the taxpayer/caller has an immediate need (taxpayer is facing adverse action or will incur harm).
 - Use CC IRPTRW to request sanitized on-line payee transcript screens
 - Refer to IRM 21.2.3.5.9.5(5), Internal IDRS Transcript Processing, for instructions on forwarding the information to the taxpayer.
 - Refer to IRM 21.2.3.5.9.5 Internal IDRS Transcript Processing, for information on masking the information on the prints.
- (9) For taxpayer inquiries regarding Form W-2, Wage and Tax Statement, and the taxpayer has an ITIN and has been working under another taxpayer's SSN, follow the procedures in the table below:

If	And	Then
The request is for the current processing year	It is before February 15th	Advise the taxpayer to call or write his/her employer for the missing/incorrect Form W-2.
The request is for the current processing year	It is after February 14th	Send the 62C Letter, Non-Receipt, Incorrect, or Loss of Form W-2, and Form 1099-R, Information Return, using the taxpayer's ITIN. Advise the taxpayer if Form W-2 is not received in time to file their return, they may file using Form 4852, Estimating Wages and Withholding. Attach the Form 4852 and proof of wages and withholding, if available, (such as payroll receipts or pay stubs) to their return. DO NOT send the employer a 63C letter and DO NOT reference the other taxpayer's SSN in any correspondence.
The request is for the current processing year	It is April 15th or later	Refer to IRM 11.3.2.4.1.2, Identity Theft and Access to Tax Returns and Information Returns, for information about disclosing CC IRPTR data.
If the request is for a previous year		Refer to IRM 11.3.2.4.1.2, Identity Theft and Access to Tax Returns and Information Returns, for information about disclosing CC IRPTR data.

(10) Non-receipt or loss of Form 1098-T (Tuition Statement)

Note: Most educational institutions provide Form 1098-T information electronically to students through their web sites and student portals

If	And	Then
Taxpayer states the form was not furnished, either electronically or in paper form or was lost		<ol style="list-style-type: none"> 1. Advise the taxpayer he/she should always attempt to obtain the information from their educational institution before contacting the Internal Revenue Service. 2. Instruct the caller to contact the educational institution's Cashiers Student Services Center to obtain the Form 1098-T information. 3. Direct the taxpayer to the Get Transcript Online application available at <i>www.irs.gov</i> or send the taxpayer a Wage and Income Information Document through the Transcript Delivery System (TDS).

- (11) If you receive a Letter 63C from an employer, treat the response as classified waste following procedures in IRM 21.5.1.4.10, Classified Waste.

21.3.6.4.7.2
(10-01-2019)

**IRS Form 1099–INT Not
Received or Incorrect**

- (1) If payee inquiry indicates Form 1099-INT, Interest Income, from IRS was not received, was lost or is incorrect, research Information Returns Master File (IRMF) or Master File (MF) Account. Accumulate all TC 77X transactions for the calendar year in question to determine the correct interest amount. If no TC 77X transactions are present, or if the amount is less than \$10.00, no Form 1099-INT is issued.

If	And	Then
TC 77X transactions are present	Amount is over \$10.00, the taxpayer received an incorrect Form 1099-INT from IRS, and it is BEFORE March 15	Advise the taxpayer, IRS mails out corrected Forms 1099-INT in February for accounts that have changes. Tell the taxpayer to call back after March 15 if they do not receive a corrected Form 1099-INT.

If	And	Then
TC 77X transactions are present	Amount is over \$10.00, the taxpayer received an incorrect Form 1099-INT from IRS, and it is AFTER March 15	<ol style="list-style-type: none"> 1. Contact your local Planning and Analysis (P&A) Staff (through your manager) who will contact the author of IRM 21.5.7, Payment Tracers, to request a corrected Form 1099-INT. 2. Provide the following information: <ul style="list-style-type: none"> • Taxpayer's TIN • Taxpayer's Name and address • Tax year of the Form 1099-INT • Amount of the original Form 1099-INT • Amount of the corrected Form 1099-INT • The campus from which the original refund was issued 3. A corrected Form 1099-INT will be mailed directly to the taxpayer. Allow up to 30 calendar days to complete this process.
TC 77X transactions are present	Amount is over \$10.00 and taxpayer did not receive a Form 1099-INT from IRS	<ol style="list-style-type: none"> 1. Download and complete Form 1099-INT using the following links: <i>Form 1099-INT for 2019</i> or <i>Form 1099-INT for 2020</i>. 2. Use EIN 38-1798424 for the payer 3. Indicate duplicate on all copies 4. Print copy B 5. Send Copy B to the payee 6. Put a history on IDRS indicating that Form 1099-INT was issued, the date, and the amount of interest

21.3.6.4.7.3

(12-04-2008)

Form 1099-INT**Questioned or Incorrect**

(1) Process inquiries regarding Form 1099-INT as follows:

If	And	Then
Payee questions Form 1099-INT	Payer is NOT IRS	<ol style="list-style-type: none"> 1. Research Information Returns Master File (IRMF) under payee Taxpayer Identification Number (TIN) for data. 2. If interest shown, explain reason for issuance of Form 1099-INT. 3. If the taxpayer disagrees with the amount on Form 1099-INT advise the taxpayer to call their financial institution for a corrected form.

If	And	Then
Payee questions Form 1099-INT	Payer is IRS	<ol style="list-style-type: none"> 1. Research IRMF under Payee TIN for data. 2. Explain reason for issuance of Form 1099-INT. 3. If the payer questions the amount on Form 1099-INT, refer to IRM 21.3.6.4.7.2, IRS Form 1099-INT Not Received or Incorrect.

21.3.6.4.7.4
(10-01-2006)

**Substitute Wage and
Information Returns**

- (1) The IRS provides printed copies of wage and information returns which are available from IRS offices.

If	And	Then
Employer or payer elects to design and print his/her own forms	Taxpayer requests it	Send Publication 1141, General Rules and Specifications for Substitute Forms W-2 and W-3. This publication explains required format for substitute paper Form W-2 and Form W-3 forms for employers, or send Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, W-2G, and 1042-S. This publication explains required format for these substitute paper forms for employers.
Employer or payer elects to obtain customized forms through forms suppliers	Taxpayer requests it	Send Publication 1141, General Rules and Specifications for Substitute Form W-2 and Form W-3. This explains required format for substitute paper forms for employers.

21.3.6.4.7.5
(12-06-2012)

**Resolving Form 1099-K,
Payment Card and Third
Party Network
Transactions, Inquiries**

- (1) Form 1099-K, Payment Card and Third Party Network Transactions, is required for calendar years beginning after December 31, 2010. Recipients are business entities including sole proprietors, partnerships, corporations, S-corporations, and trusts. The deadline for issuing Form 1099-K to the recipients is January 31st.

Example: Joe Brown, a sole proprietor doing business as Brown's Hotel, accepts lodging payments from his customers using debit and credit cards. In January, credit card companies will issue Joe Brown, doing business as Brown's Hotel, a Form 1099-K listing the amount of merchant card payments that were collected from Brown's customers and subsequently

paid to Joe Brown. Joe Brown reports his gross receipts, including the amounts from any Form 1099-K on his Schedule C, Form 1040, U.S. Individual Income Tax Return.

- (2) Taxpayers are required to include the total amount of receipts, including those reported on Form 1099-K, on the gross receipts line of their income tax return. Please refer to the *Frequently Asked Questions (FAQ)* in SERP Supplements and to IRM 21.7.4.4.23, Form 1099-K, Payment Card and Third-party Network Transactions - Reporting Requirements.

21.3.6.4.8
(10-01-2019)
**Worker Classification
Determinations**

- (1) Refer to IRM 21.7.2.5.3, Worker Classification Determinations.

Note: If a taxpayer received both a Form W-2 and a Form 1099-MISC from the same firm and the amount on the Form 1099-MISC should have been included as wages on Form W-2 for services performed as an employee (bonuses, awards, travel expense reimbursements, scholarships, and signing bonuses), then advise the taxpayer to contact their employer for a corrected *Form W-2C*, Corrected Wage and Tax Statement.

21.3.6.4.9
(10-01-2014)
**Disclosure on
Information Requests**

- (1) Refer to IRM 21.1.3.2.3, Required Taxpayer Authentication.

21.3.6.4.10
(10-01-2012)
**Foreign Certification
Requests**

- (1) Form 8802, Application for United States Residency Certification, is used to request Form 6166, Certification Program Letterhead, used for the purpose of claiming benefits under an income tax treaty or Value Added Tax (VAT) exemption. Taxpayers may refer to instructions for Form 8802 for information. Certification requests are processed in 30 calendar days from the date received. Taxpayers may contact the Philadelphia Campus Foreign Certification Customer Service at 267-941-1000 concerning the status. This is not a toll-free number. Assistance at this telephone number may only be available in English. Limited English Proficiency (LEP) persons calling this number may need to have an English translator with them when they call. Phone service is available from 6:00 a.m. to 11:00 p.m. EST, Monday through Friday (except Federal holidays).
- (2) Refer to the instructions for Form 8802, there are special instructions related to when a Form 8802 will be accepted, a new user fee structure, and various methods for paying the user fee and submitting the form.

21.3.6.4.11
(10-01-2006)
Third Party Requests

- (1) Refer to IRM 21.2.3.5.1, Disclosure Requirements.

21.3.6.5
(10-01-2018)
**Health Coverage
Statements**

- (1) Form 1095-A, Health Insurance Marketplace Statement, will be furnished to taxpayers by the Marketplace where the taxpayer purchased health insurance (State or Federally Facilitated Marketplace). Form 1095-A will be mailed by January 31 of each year. Taxpayers should allow two weeks for delivery (February 14). Form 1095-A information is also available online through their marketplace account (an account can be created even if a paper application was submitted).

- (2) Form 1095-A will be used to complete Form 8962, Premium Tax Credit, starting with the taxpayer's 2014 tax return. For more information regarding the Premium Tax Credit refer to IRM 21.6.3.4.2.12, Premium Tax Credit.

Note: Form 1095-A data is available using CC IRPOL for tax year 2014 and subsequent.

- (3) For inquiries regarding Form 1095-A or non-receipt of Form 1095-A, refer the taxpayer to their applicable State or Federally Facilitated Marketplace through www.Healthcare.gov or through one of the contact telephone numbers found at *The Health Insurance Marketplace*. Taxpayers may also visit *Questions and Answers about Health Care Information Forms for Individuals (Forms 1095-A, 1095-B, and 1095-C)* at IRS.gov.

Reminder: If the taxpayer indicates they have made an attempt to obtain the information from the Marketplace without success, provide the information using CC IRPOL. In order to address or resolve any issues or disputes with the data reported by the Marketplace, the taxpayer must address the dispute with the Marketplace. Provide the Marketplace telephone number for the state in which the taxpayer resides listed on irs.gov.

Exception: For inquiries regarding obtaining health insurance data for another taxpayer, follow the procedures found in IRM 21.6.3.4.2.12.4.1, Disclosure of Taxpayer Data.

- (4) , Health coverage providers and certain employers provide health coverage statements to covered individuals. The information returns and transmittal forms for the Affordable Care Act (ACA) are:
- Form 1094-B, Transmittal of Health Coverage Information Returns - Providers of minimum essential coverage are required to file Forms 1094-B and 1095-B to report coverage in 2015. Filers use Form 1094-B (transmittal) to submit Forms 1095-B (returns).
 - Form 1095-B, Health Coverage - Health insurance providers (for example, health insurance companies) send this form to individuals they cover, with information about who was covered and when.
 - Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
 - Form 1095-C, Employer-Provided Health Insurance Offer and Coverage - Employers that offer health coverage referred to as "self-insured coverage" send this form to individuals they cover, with information about who was covered and when.
- (5) For inquiries regarding the Affordable Care Act (ACA) forms listed above, please refer callers to IRS.gov *Affordable Care Act (ACA) Tax Provisions* for Individuals and Families and *Employers*. Taxpayers can click on the link for "Questions and Answers" which provides information on what forms they will receive and how to use them. CSRs can provide general responses for inquiries about forms using *Questions and Answers about Health Care Information Forms for Individuals (Forms 1095-A, 1095-B, and 1095-C)* if the taxpayer has no internet access.
- (6) If the taxpayer indicates they have not received the Form 1095-B or Form 1095-C, they need a replacement, or believe there is an error on the form received, refer them to number 13 under *Questions and Answers about Health*

Care Information Forms for Individuals (Forms 1095-A, 1095-B, and 1095-C) or provide the information if the taxpayer has no internet access.

Note: Form 1095-B and Form 1095-C on-line transcripts will be available via CC IRPOL for 2015 and subsequent tax years. Taxpayers can request copies of the on-line transcripts after February 1, 2016. Some on-line transcripts may not be available due to the March 31, 2016 deadline extension for insurers, other coverage providers and certain employers.

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Exhibit 21.3.6-1 (10-01-2013)
Armed Forces Payroll Offices

Lists of the Armed Forces Payroll Offices are shown below. Assistance at the telephone numbers provided may only be available in English. Limited English Proficiency (LEP) persons may need to have an English translator with them when they call.

1. Department of the Army Payroll Office

ARMY
Department of the Army Defense Finance and Accounting Service 8899 E 56th St. Indianapolis, IN 46249-0865
Defense Finance and Accounting Member Center Toll-free Number 888-332-7411
Retired and Annuity Pay Contact Center Toll-free Number 800-321-1080

2. Department of Navy Payroll Office

NAVY
Department of the Navy Defense Finance and Accounting Services 1240 East Ninth Street Cleveland, OH 44199-2001
Defense Finance and Accounting Member Center Toll-free Number 888-332-7411
For Training Corps and Health Professions Scholarship Program (Stipends) personnel: Defense Cleveland, 216-522-5509
Retired and Annuity Pay Contact Center Toll-free Number 800-321-1080

3. Marine Corps Payroll Office

MARINE CORPS
Marine Corps Defense Finance and Accounting Service 1500 E Bannister Road Kansas City, MO 64197-0001
Defense Finance and Accounting Member Center Toll-free Number 888-332-7411
Retired and Annuity Pay Contact Center Toll-free Number 800-321-1080

4. Air Force Payroll Office

Exhibit 21.3.6-1 (Cont. 1) (10-01-2013)**Armed Forces Payroll Offices**

AIR FORCE
DFAS/PMJSAC 6760 East Irvington Place Denver, CO 80279-3000
Defense Finance and Accounting Member Center Toll-free Number 888-332-7411
Retired and Annuity Pay Contact Center Toll-free Number 800-321-1080
Air Force Academy Cadets: HQ USAFA Colorado Springs, CO 80840-5261 Toll-free Number 800-433-0461
ROTC students should call the base where active duty service was performed.

5. Coast Guard Payroll Office

COAST GUARD
USCG Human Resources Service and Information Center 444 SE Quincy Street Topeka, KS 66683-3591
United States Coast Guard Personnel Center Toll-free Number 866-772-8724
United States Coast Guard Retired Pay Operations Toll-free Number 866-772-8724
Out-of-Service Debts (all services) Toll-free Number 800-962-0648
Garnishments (all services) Toll-free Number 888-332-7411

Exhibit 21.3.6-2 (10-01-2020)**Forms 1040 and Form 1040-SR Schedules for Tax Year 2020**

Schedule	Title	Form 1040	Form 1040-SR
1	Additional Income and Adjustments to Income	Yes	Yes
2	Tax	Yes	Yes
3	Additional Credits and Payments	Yes	Yes
8812	Additional Child Tax Credit	Yes	No
A	Itemized Deductions	Yes	No
B	Interest and Ordinary Dividends	Yes	No
C	Profit or Loss from Business	Yes	No
C-EZ	Net Profit from Business	Yes	No
D	Capital Gains and Losses	Yes	No
E	Supplemental Income and Loss	Yes	No
EIC	Earned Income Credit	Yes	Yes
F	Profit or Loss From Farming	Yes	No
H	Household Employment Taxes	Yes	No
J	Income Averaging for Farmers and Fishermen	Yes	No
R	Credit for the Elderly or the Disabled	Yes	No
SE	Self-Employment Tax	Yes	No

