

Reminder!

Availability of Transcripts

The timeframe in which a return is processed depends on many factors including when a taxpayer files the return, whether the return is filed on paper or electronically, and if there is a balance due on the return. In most cases, taxpayers should wait 3 weeks if they filed electronically or 11 weeks if they mailed in their tax return, to request a transcript.

Tax returns with a balance due, whether filing electronically or on paper, are not processed until the last cycle of the filing season (April 15) or one cycle after full payment is made, whichever occurs first. Traditional transcripts using TDS are unavailable until the returns are posted.

Follow-ups from prior meetings:

Phone Prompts for Non-Streamlined IAs

Issue: Taxpayers wishing to initiate or revise [installment agreements](#) that did not meet [streamlined criteria](#) were not being connected directly to a customer service representative who could assist them.

Response: Effective 1/12/2015 changes were made to the telephone routing criteria so that as long as the taxpayer or practitioner provides us with the SSN the calls should route to an agent that can assist them without the need for an additional transfer.

Update: This change applies only to those options where the caller is prompted to enter the Taxpayer Identification Number.

Status: Closed.

Odd Entries on Transcripts

Issue: Practitioner reported non-numeric information displaying in the “Amount” field for Estimated Tax payment entries.

Response: The technical issue was corrected in March. All entries should be displaying correctly now.

Status: Closed

EFTPS Payments on Civil Penalties

Issue: Practitioner wanted to know how to make a payment to a civil penalty using EFTPS. They could not find an option.

Interim Response: To make the payment, the taxpayer should select the option 8488 Summary of US Information Returns/Penalty Assess.

We will request EFTPS make it clearer which option should be used for these types of payments.

Response: We have not been able to make the change in [EFTPS](#) for civil penalty payments. We still hope to make this change if resources allow but it is not in the foreseeable future. We added a request to include details on making

these types of payments to the [Payment Instruction Booklet](#) the next time it is updated but do not have a date for the next planned update. [IRS Direct Pay](#) will be adding Civil Penalties as an option to select for individuals using this payment channel to make electronic payments. IRS Direct Pay is not available for business payments.

Status: Closed

Refund Applied To Non-IRS Debt

Issue: Practitioner reported the following transaction on her client's account - TC 896 – Refund applied to non-IRS debt. Her client owed for the Individual Shared Responsibility Payment. Is that what this was for?

Response: Yes. Beginning Jan. 1, 2014, IRC 5000A requires individuals to carry comprehensive health insurance. At-filing, taxpayers will either check a coverage checkbox, which indicates the tax household had minimum essential coverage, or make a shared responsibility payment (SRP), unless they qualify for a coverage exemption. SRP assessments are located on MFT 35 as a TC 240 with item reference number 692. See [IRM 21.6.3.4.2.16.8](#), *Shared Responsibility Payment*, for more information.

Transaction Code 896 is used where there is a computer generated tax offset to a related module such as to a Business Master File (BMF), Individual Retirement Account File (IRAF) and now to a Shared Responsibility Provision module.

Transaction Code 898 is used when there is a computer generated tax offset under the Treasury Offset Program (TOP). For more information on TOP see [IRM 21.4.6.4.2](#).

For general information on offsets see Tax Tip 2015-49 [Your Tax Refund and Offsets to Pay Your Unpaid Debts](#)

Status: Closed

Automated Levy Program

Issue: A practitioner reported an entry on his client's transcript that the period was blocked from automated levy program. Shortly thereafter the taxpayer got a notice of intent to levy. They wanted to know what was going on.

Response: The automated levy program matches selected federal tax debts with state taxing authorities, municipal taxing authorities and federal agencies disbursing funds, such as, salary, pension, and vendor payments. Additional information on the Automated Levy Programs can be found in [IRM 5.19.9](#) and [5.11.7](#).

The entry on the transcript meant the period would not be levied via this program. Levies may still be issued by the collection functions such as ACS or by a Revenue Officer.

Status: Closed

Notice CP 148 - We Changed Your Mailing Address

Issue: Practitioner said his client received two of these notices and they had not changed their address.

Response: This is a new notice for this year that came about as part of the Consolidated Appropriations Act of 2014.

Beginning in 2015, any address change made on a BMF entity with open employment tax filing requirements generates two notices to the taxpayer:

- [CP 148A](#): Confirmation of address change mailed to the taxpayer's new address.
- [CP 148B](#): Confirmation of address change, mailed to the taxpayer's previous address.

Any change to the taxpayer's address will generate the notices including minor changes such as changing *suite* to *ste*.

If the address change is correct, you do not need to do anything. If it is not correct the taxpayer should return the notice to the IRS with a completed [Form 8822-B, Change of Address or Responsible Party - Business](#).

Status: Closed

New Issues:

Accelerated Collection Notices

Issue: Practitioner reported that the notice cycle for collection notices for business has decreased. Her client received a notice of intent to levy less than 30 days after they received the original bill

Action: We will research the situation.

Status: Open.

Wage and Income Transcripts for 2015

Issue: When are wage and income transcripts for the current year available?

Response: Current tax year transcripts start to post in July. Some information may post later depending on when (and how) the employer filed the documents.

Status: Closed

Can a Taxpayer Make a Designated Payment Using EFTPS?

Issue: Practitioner wanted to know if a taxpayer could designate a payment specifically to Trust Fund Tax if they made the payment via EFTPS.

Response: No.

Status: Closed

Identity Theft

Issue: Practitioner called to report that a fraudulent return had been filed using his client's TIN. The Customer Service Representative would not tell him if the refund could be stopped or provide any information regarding the fraudulent return. He felt that this was only protecting the criminal and hurting the client.

Action: Thank you for your comments. We will forward your feedback.

Status: Closed

Pilot Test of Providing Appointments at Select Walk-In Locations

Issue: Practitioner feels that providing an appointment only option at the Taxpayer Assistance Centers was not working. Taxpayers did not receive timely

responses to requests for appointments. In addition there are times when they need immediate service and the appointment only system does not accommodate that.

Action: Thank you for your comments. We will forward your feedback on the pilot.

Status: Closed

Online Transcript Requests

Issue: Taxpayers are having difficulty passing the security check required when requesting transcripts using [Get Transcript](#).

Action: To prevent unauthorized access, Get Transcript requires a more rigorous authentication process. The [Get Transcript FAQs](#) often help, but if the client cannot complete the authentication they will need to use the [Get Transcript by Mail](#) option or submit a [Form 4506T](#).

We will forward your feedback.

Status: Closed