

IMRS Monthly Overview – [July 2015](#)

The IMRS Monthly Overview contains an update of issues opened and closed each month.

Follow-ups from prior meetings:

IMRS Hot Issues

Issue: Practitioner complained that IMRS Hot Issues did not really cover issues.

Response: We agree. IMRS Hot Issues is no longer being published. We recommend checking the IMRS Monthly Overview for an update on IMRS issues.

Status: Closed

What Offices Require Appointments?

Issue: Practitioner asked about other offices (besides the designated TACs) going to an appointment only option. In particular they asked about the Taxpayer Advocate offices.

Response: The Taxpayer Advocate Service has always maintained a policy that individuals can walk-in, but cases are worked most expeditiously when the individual or representative submits a detail of the issue they are encountering to TAS via fax or mail. Our employees can typically determine the nature of the matter and initiate appropriate actions for resolution without the need of a face to face meeting. For contact information see [Contact Your Local Taxpayer Advocate](#) on IRS.gov.

Status: Closed

Was Tax Relief Granted to the Victims of Texas Storms?

Issue: Practitioner asked if an extension for filing returns had been granted to taxpayers located in areas hit by the heavy Texas rains in May and June.

Response: Yes, please see the [news release](#) for specifics on the tax relief.

All news releases on tax relief granted in disaster situations are posted to IRS.gov. There are two web pages that house the links:

- [Tax Relief in Disaster Situations](#) lists the guidance in chronological order
- [Around the Nation](#) lists it by state.

Status: Closed

New Issues:

IMRS Monthly Overview

Issue: Practitioner suggested we include a link to the IMRS Monthly Overview in our subscription services.

Response: We will elevate your suggestion. Meanwhile the link to the IMRS Monthly Overview has been included in this summary and will be included on future FF IMRS invitations

Status: Open

Transcripts when there is Identity Theft

Issue: Practitioner wanted to know how to secure copies of returns when there is an identity theft indicator on the client's account. They could not get it through e-Services or via Practitioner Priority Services. If the client goes to a Taxpayer Assistance Center will they provide a transcript?

Response: We are sorry for the inconvenience; our automated systems cannot be used in these cases. If any tax module on the account has an identity theft indicator, the taxpayer will receive a letter in place of the transcript advising the taxpayer to contact the Identity Protection Specialized Unit (IPSU). Special procedures need to be followed when generating transcripts in cases where there are instances of identity theft. A tax professional with a Form 2848 or Form 8821 authorization can contact IPSU to request a transcript when a TDS letter instructs his or her client to contact them; however, they may or may not be able to provide sufficient information required for the assistor to research the identity theft account. In certain instances, only the taxpayer may have enough history and documentation to resolve the inquiry.

Remember many TACs are now operating by appointment only. Before sending clients to a TAC, check the IRS.gov [Contact your local IRS office](#) page to verify services provided and hours offered.

Status: Closed.

Missing or Unprocessed Correspondence

Issue: Practitioner said they have experienced a large increase in lost documents mailed or faxed to the IRS. Other practitioners felt the problem was not that correspondence was lost but that it was not being processed before the next notice was sent.

Action: Please provide specific examples so we can elevate your concerns.

Status: Open

Suggestion: Additional Verification Fields on the Form 2848

Issue: Practitioner suggested we include the taxpayer's birthdate or other verifiable information on the form 2848. This can help authenticate the representative in identity theft cases.

Action: We will elevate your suggestion.

Status: Open

Fax Taking too Long to Arrive

Issue: Practitioner reached ACS regarding a client's account that was in danger of having enforcement action taken. He was able to fax the information that would resolve the account to the Customer Service Representative, but after 30 minutes the CSR had not received the information. Practitioner will have to call back to be sure the account is resolved. The CSR was using EEFax and there was no other fax number available. Why would it take so long for a fax to arrive?

Action: We will research the issue.

Status: Open

How Can Practitioners/Taxpayers Get Copies of Returns Older Than Three Years

Issue: Practitioner was told they can no longer get a transcript of tax returns older than 3 years even if they file a Form 4506. Practitioner confirmed that through e-services they can only get the current year plus 3 previous years but in the past they could order prior year returns with the Form 4506. Is this now also being limited to 3 years?

Response: If you want a transcript, availability will depend on the type as follows:

- **Account Transcript:** The transcript shows the information posted on the account, including payments, adjustments, etc. Account transcripts are available for any account that is active on the IRS Master File.
- **Return Transcript:** This transcript includes most lines from the original return, including attached forms and schedules. The transcript contains both the "per return" and "per computer" entries. Return transcripts are available for returns filed during the current and three prior tax years.
- **Record of Account:** This transcript is a combination of the account and return transcripts. Record of Account information is available for returns filed during the current and three prior tax years.
- **Wage and Income Documents:** This transcript shows income reported by payers on forms such as W-2 and 1099. Wage and income information is available for ten years.

If you want an actual *copy* of a return, use [Form 4506](#). Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. There is a \$50 fee for each return requested. Full payment must be included with your request or it will be rejected.

Status: Closed