

IRM PROCEDURAL UPDATE

DATE: 04/02/2024

NUMBER: wi-21-0424-0475

SUBJECT: TDS SOR Mailbox Delivery Method for Authorized Representatives

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3

CHANGE(s):

IRM 21.2.3.5.3 Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.

(1) # [REDACTED] # Authorized representatives having an e-Services SOR mailbox can request the TDS transcript be deposited into their SOR mailbox instead of it being mailed. Authorized representatives cannot request the transcript be deposited into another person's e-Services SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox belonging to the caller.

(2) Effective April 8, 2024, Accounts Management policy allows **ONLY** Practitioner Priority Service (PPS) assistors to provide TDS transcripts to the authorized representative's SOR mailbox. All other assistors are to refer authorized representatives wanting a transcript sent to their SOR mailbox to PPS. Provide the PPS toll-free telephone number and hours of operation found on IRS.gov.

(3) # [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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(4) If a caller is requesting a transcript to obtain prior-year AGI information, see IRM 21.2.1.40(7), E-file 1040 Series Online Filing.

(5) When using TDS, a primary and an alternate delivery method must be selected. If the primary delivery method fails and secure mailbox was the alternate delivery method selected, the assistor will receive an email indicating information has been placed in their TDS secure mailbox. The secure mailbox is accessed through the Mailbox link on the TDS toolbar. Assistors must retrieve the transcript manually and attempt to deliver it to the taxpayer following local procedures.

Reminder: #

Check the mailbox for new mail regularly, following local procedures.

(6) All TDS transcript requests are recorded in the TDS Transaction History. The Transaction History is accessed through the link from the TDS home page. A list of attempted transcript deliveries and whether they were successfully completed is displayed once the specific transcript record is retrieved. The Transaction History maintains records for 14 months. All TDS users have access to view all transaction histories.

(7) Refer to the sections below based on the caller and whether a TDS transcript or an internal IDRS transcript was requested. Information about delivery methods is found in IRM 21.2.3.4, TDS Transcript Delivery Methods.

- IRM 21.2.3.5.3.1, TDS Transcripts for IMF and BMF Taxpayers.
- IRM 21.2.3.5.3.2, TDS Transcripts for IMF and BMF Authorized Representatives.
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(8) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:

- Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
- Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.

IRM 21.2.3.5.3.2 Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.

(1) For all authorized representatives, mailing and the use of the e-Services Secure Object Repository (SOR) Mailbox are the only delivery options when requesting TDS transcripts for their clients. Effective April 8, 2024, Accounts Management policy allows **ONLY** Practitioner Priority Service (PPS) assistors to provide TDS transcripts

to the authorized representative's SOR mailbox. All other assistors are to refer authorized representatives wanting a transcript sent to their SOR mailbox to PPS. Provide the PPS toll-free telephone number and hours of operation found on IRS.gov.

Reminder: If providing an IMF unmasked wage and income transcript, it can only be mailed to the taxpayer's address of record, be mailed to the authorized individual for the decedent, or placed into the authorized representative's e-Services SOR mailbox. An unmasked IMF wage and income transcript cannot be mailed to authorized representatives.

Caution: ONLY IMF wage and income transcripts can be provided unmasked if exception criteria is met per IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals. **NO** other transcript type is authorized to be unmasked.

(2) Adhere to the procedures in IRM 21.2.3.5.1, Disclosure Requirements.

Reminder: A taxpayer's death impacts authorizations; refer to IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, paragraph 2 Caution.

(3) For routing transcripts to the authorized representative's e-Services SOR mailbox, refer to the subsections below. Since BMF does not offer unmasked TDS transcripts as IMF does, there is only one subsection for BMF.

- IRM 21.2.3.5.3.2.1, BMF Masked TDS Transcripts for Authorized Representatives.
- IRM 21.2.3.5.3.2.2, IMF Masked TDS Transcripts for Authorized Representatives.
- IRM 21.2.3.5.3.2.3, IMF Unmasked TDS Transcripts for Authorized Representatives.

Note: Authorized representatives who do not have an e-Services SOR mailbox must first register on IRS.gov by selecting **Access SOR** from the Transcript Delivery System (TDS) web page. Once registered, they should call back to request the transcript.

(4) Before processing the transcript request in TDS for the SOR mailbox delivery method, PPS assistors must have verified the authorized representative's Short ID through SADI, per IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR Deposit. If research determines the Short ID does not belong to the authorized representative, the transcript can only be mailed to the taxpayer's address of record. A request from the authorized representative to have the assistor enter a different mailing address in TDS for the taxpayer will **NOT** be honored. To place the transcript into the authorized representative's e-Services SOR mailbox, go to the TDS **Product Delivery Options** screen and follow the steps below:

1. Select *Secure Mailbox* as the Delivery Method.
2. Select *Secure Mailbox* as the Alternate Delivery Method.

3. Delete your SEID in the *User Name* field and input the e-Services Short ID. Ensure the Short ID is input correctly.

Note: TDS sends an automated response, via Outlook, to the IRS assistor indicating the transcript was placed into the assistor's Secure Mailbox. No transcript was placed into the assistor's mailbox as the caller is the only one who receives the transcript. The caller receives no automated message indicating a transcript was placed into their e-Services SOR mailbox.

Note: Occasionally there can be a problem with the caller's e-Services account resulting in failed attempts to deposit transcripts into the caller's e-Services SOR mailbox. Only the e-help Desk can research the account and address the issue. Direct the caller to the e-help Desk; the telephone number and hours are posted on IRS.gov.

IRM 21.2.3.5.3.2.1 Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.

(1) Authorized representatives can request BMF masked TDS transcripts be placed into their e-Services SOR mailbox.

(2) Effective April 8, 2024, Accounts Management policy allows **ONLY** Practitioner Priority Service (PPS) assistors to provide TDS transcripts to the authorized representative's SOR mailbox. All other assistors are to refer authorized representatives wanting a transcript sent to their SOR mailbox to PPS. Provide the PPS toll-free telephone number and hours of operation found on IRS.gov.

(3) The caller cannot request a transcript be deposited into another e-Services user's SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox established by the caller. The caller is only allowed to access the mailbox they established.

(4) To place the transcript into the authorized representative's e-Services SOR mailbox, see IRM 21.2.3.5.3.2(4), TDS Transcripts for IMF and BMF Authorized Representatives.

IRM 21.2.3.5.3.2.2 Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.

(1) Authorized representatives can request IMF masked TDS transcripts be placed into their e-Services SOR mailbox.

(2) Effective April 8, 2024, Accounts Management policy allows **ONLY** Practitioner

representative's SOR mailbox. All other assistors are to refer authorized representatives wanting a transcript sent to their SOR mailbox to PPS. Provide the PPS toll-free telephone number and hours of operation found on IRS.gov.

(3) The caller cannot request a transcript be deposited into another e-Services user's SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox established by the caller. The caller is only allowed to access the mailbox they established.

(4) Since masked TDS transcripts do not display full Personally Identifiable Information (PII), the authorized representative does not need to meet the extra CAF requirements necessary to receive unmasked TDS transcripts. The extra CAF requirements for unmasked TDS transcripts are having their own CAF number which is already in the CAF database and the number being in good standing.

(5) To place the transcript into the authorized representative's e-Services SOR mailbox, see IRM 21.2.3.5.3.2(4), TDS Transcripts for IMF and BMF Authorized Representatives.

IRM 21.2.3.5.3.2.3 Added the policy change and procedure where only PPS can fulfill transcript requests for the SOR delivery method.

(1) Authorized representatives can request IMF unmasked TDS wage and income transcripts be placed into their e-Services SOR mailbox when needed for federal tax return preparation and filing, per IRM 21.2.3.5.9.2.1(2), IMF Unmasked Transcripts and Referrals.

Reminder: NO other transcript type is authorized to be unmasked.

(2) Effective April 8, 2024, Accounts Management policy allows **ONLY** Practitioner Priority Service (PPS) assistors to provide TDS transcripts to the authorized representative's SOR mailbox. All other assistors are to refer authorized representatives wanting a transcript sent to their SOR mailbox to PPS. Provide the PPS toll-free telephone number and hours of operation found on IRS.gov.

(3) The caller cannot request a transcript be deposited into another e-Services user's SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox established by the caller. The caller is only allowed to access the mailbox they established.

(4) The caller must have their own CAF number which is already in the CAF database. The caller cannot use a CAF number established for the business.

(5) The caller's **CAF Status** must indicate **good standing**.

(6) As long as the requirements in paragraphs 3 and 4 are met, a valid Form 8821 or Form 2848 submitted at the time of the call does not need to be first processed by the CAF unit or specifically list the caller's own CAF number in order to fulfill the transcript request. If the business CAF number appears on the form, a separate designation, such as a Form 8821 listing the caller's name and including the caller's own CAF number, is not required.

Example: An employee of Marten & Fox Tax Inc. is an authorized representative on the taxpayer's account. The employee requests an unmasked wage and income transcript be deposited into their e-Services SOR mailbox. The employee does have their own CAF number and it is in **good standing**. The employee does not need to submit a new Form 8821 or be listed as an additional appointee on the company's Form 8821 to receive the transcript since the company is already an authorized representative on the taxpayer's account.

Example: An employee of Trotter Tax Pros is an authorized representative on the taxpayer's account. The employee requests an unmasked wage and income transcript but does not have a CAF number assigned to them personally and never registered for an e-Services SOR mailbox. To receive a transcript through the e-Services SOR mailbox, the employee will need to provide either a Form 8821 or Form 2848 to establish their own CAF number. The employee also needs to register for an e-Services SOR mailbox since the transcript can only be deposited into their mailbox.

(7) To place the transcript into the authorized representative's e-Services SOR mailbox, see IRM 21.2.3.5.3.2(4), TDS Transcripts for IMF and BMF Authorized Representatives.