

IRM PROCEDURAL UPDATE

DATE: 03/26/2026

NUMBER: ts-21-0326-0367

SUBJECT: TDS Transcript Updates

AFFECTED IRM(s)/SUBSECTION(s):

CHANGE(s):

IRM 21.2.3.3.1. Revised the time period tax return transcripts are available for in TDS.

(1) Taxpayers requesting a transcript can call the IRS toll-free numbers to speak with an IRS assistor, 800-829-4933 (BMF) and 800-829-1040 (IMF). Those outside the United States can refer to IRS.gov for telephone and Live Chat assistance. For more information on International IMF live chat see IRM 21.8.1.2.21 , Taxpayer Services IMF International Live Chat.

Note: International IMF Live Chat will become available December 2025.

(2) Transcript Delivery System (TDS) is the application assistors use to process transcript requests from authenticated taxpayers and authorized representatives. The IRS assistors and approved tax professionals can access TDS; however, this service is not available to the general public. For questions regarding the application process, refer tax professionals to IRS.gov.

(3) The following transcripts are available using TDS.

Note: See (4) for specifics related to Wage and Income transcripts.

Transcript	IMF	BMF
Tax Return	Available for the current year and three prior tax years . For return processing times, refer to the Tax Return Transcript Availability chart on the TDS web page.	Available for the current year and three prior tax years. The new transcripts as listed in IRM 21.2.3.2.1,(7) Tax Return Transcript, are only available for tax year 2023 and later.
Tax Account	Available for any account active or on retention on the Master File (appears on IMFOLI).	Available for any account active or on retention on the Master File (appears on BMFOLI).

Record of Account	Available for the current and three prior tax years.	Available for the current and three prior tax years. Not yet available for the new Form 94X Series.
Wage and Income (IMF Only)	Available for the current and nine prior tax years. Complete income information may not display until all the earnings are reported. TDS can only retrieve 999 wage and income documents per request. Note: A wage and income transcript requested for the current processing year is not available in TDS until February 17, 2026; see IRM 21.2.3.5.7(8), Transcript Restrictions and Special Handling.	Not available.
Verification of Non-Filing (IMF Only)	Available for the current and three prior tax years. For older tax years, taxpayers can submit Form 4506-T, following the form instructions.	Not available.
Modified Business Entity and Business Entity (BMF)	Not available.	Available beginning May 26, 2024.

(4) TDS limits the wage and income transcript to 999 income documents per request. The Secure Mailbox, Secure Object Repository (SOR) Mailbox for e-Services users, and On-Line delivery methods file capacity can accommodate this quantity of documents. The Postal Mail delivery method is limited to 15 double-sided pages. If the number of documents exceeds the page limit, no transcript is mailed. When the primary delivery method fails, TDS defaults to the alternate delivery method. There are options to providing complete income information through the primary delivery method:

1. Input more than one transcript request by selecting the various forms individually (W-2, 1099-MISC, 1099-B, etc.) rather than selecting **ALL FORMS**.
2. Input separate tax years for each form.

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