

IRM PROCEDURAL UPDATE

DATE: 04/24/2024

NUMBER: ts-21-0424-0564

SUBJECT: TDS SOR Mailbox Delivery Method for Authorized Representatives

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.5.3

CHANGE(s):

IRM 21.2.3.5.3 Revised the policy for authorized representatives wanting transcripts sent to their SOR mailbox.

(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 (AM) has specific policies and procedures for its assistors when authorized representatives request the SOR mailbox as the delivery method for a TDS transcript. AM's Practitioner Priority Service (PPS) assistors will fulfill these requests. Other AM toll-free line assistors will provide the authorized representative with the PPS toll-free telephone number and hours of operation found on IRS.gov.

Exception: As it relates to the first three bullets, a request from the authorized representative to have the CSR input a different mailing address in TDS for the taxpayer will not be honored.

- AM toll line assistors (International, etc.) will continue using the SOR mailbox and not refer to PPS.
- AM assistors working programs outside of the scope of PPS (TEGE, etc.) will continue using the SOR mailbox and not refer to PPS.
- AM paper program assistors will fulfill the TDS transcript request by ONLY mailing the transcript to the taxpayer's address of record.

Note: Those working paper Specialty programs (Large Corp, Carryback, Complex Interest, etc.) will continue using the SOR mailbox.

- IRS TDS users outside of AM will continue using the TDS SOR mailbox as a delivery method per their existing policies and procedures.

(3) # [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: # [REDACTED]
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.
- # [REDACTED] #

(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.