IRM PROCEDURAL UPDATE

DATE: 04/02/2024

NUMBER: wi-21-0424-0474

SUBJECT: SADI Authentication for SOR

AFFECTED IRM(s)/SUBSECTION(s): 21.3.10

CHANGE(s):

IRM 21.3.10.3.4(4) - Adding new paragraph to submit all unprocessed or faxed copies of authorization forms to CAF.

(4) Review all original unprocessed paper or faxed copies of the Form 2848 or Form 8821. Fax the authorization to the CAF Unit at 855-214-7522 as soon as possible, no later than 24 hours after receipt of the form. This includes Form 2848 or Form 8821 where Box 4 Specific Use is checked. Notate across the top of the form and AMS with "PPS transcript request" as long as all the essential elements.

Exception: Authorizations submitted for Specific Use power that do not relate to a specific tax period can be marked as classified waste. See line 4 on Form 2848 and Form 8821.

Note: It is no longer necessary to ask if the form has been previously submitted in the last 5 business days. Telephone and walk-in assistors will forward all unprocessed forms to the CAF function

IRM 21.3.10.4.4 - Various changes throughout this section with an effective date of April 8th, 2024.

(1) Beginning April 8, 2024, tax professionals calling the Practitioner Priority Service (PPS) line to request TDS transcripts be deposited into their Secure Object Repository (SOR) will need to pass SOR mailbox authentication. See IRM 21.2.3.5.3 Selecting a Delivery Method and 21.3.10.4.4.1, Transcript SADI Authentication for SOR deposit.

(2) There are two types of transcripts, external and internal:

- External: These transcripts are available through a system accessible to the general public, such as account transcripts and return transcripts through TDS. A limit of 30 transcripts per taxpayer may be provided when using TDS.

Note: TDS transcripts CANNOT be faxed, they can only be mailed. Authorized representatives having an e-Services SOR mailbox can request the TDS transcript be deposited into their SOR mailbox instead of it being mailed, refer to IRM 21.2.3.4.4, Secure Object Repository (SOR) Mailbox for e- Services Users.

- Internal: These transcripts are available only through a system to which the general public does not have access, for example, TXMOD, RTVUE, and IRPTR prints from IDRS. This list is not all inclusive and could include other types of internal transcripts. Internal transcripts **must** be sanitized before releasing, requests for this type of transcript will also be limited to 10 internal transcripts per taxpayer.

  Caution: If the transcript request requires both internal and external transcripts, a total of 30 combined transcripts per taxpayer may be provided with a maximum of 10 IDRS internal transcripts per client.

  Reminder: For Taxpayer Protection Program (TPP) cases, if it is an open TPP case and not resolved, refer to IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers. No transcript can be provided until the case has been resolved.

If the tax practitioner requests a transcript on an open and/or closed account related issue, refer to IRM 21.2.3.5.9.2, IMF Transcript Ordering.

Note: If the authorized third-party requests transcript information verbally, refer to IRM 21.1.3.2.3(8), Required Taxpayer Authentication.

Exception: If the call is to request the prior year AGI in order to e-file, do not provide the AGI, refer to, IRM 21.2.1.40(7), E-file 1040 Online Filing.

(3) There are several resources available for customers to obtain transcripts:

a. **Transcript Delivery System (TDS)** - If the practitioner is registered for e-services and a Form 2848 or Form 8821 is recorded on the CAF database, the caller may use TDS.

   Note: If the caller is not registered for e-services, refer the practitioner to the e-Services page at https://www.irs.gov/e-services.

b. Effective July 1, 2019, the IRS will no longer provide transcripts requested on Form 4506-T, **Request for Transcript of Tax Return**, or Form 4506T-EZ, **Short Form Request for Individual Tax Return Transcript**, to third parties, and the forms will be updated to remove the option for mailing to a third-party.

   Note: Form 4506-T and Form 4506T-EZ may still be used for Income Verification Express Services (IVES) - IVES is an expedited service with a

$2.00 cost associated with each tax year requested. The IVES processing time frame is 65-72 hours after IRS receipt and these requests are sent electronically to the IVES participants via Secure Object Repository (SOR). To apply for IVES, the practitioner must register online through e-services and must also complete and submit Form 13803, Income Verification Express Service (IVES) Application. Refer to IRM 3.5.20.4, Income Verification Express Service (IVES) Requests Processing, for more information.

Transcripts designed for **external** use do not require sanitization. You may provide external use transcripts to any authorized requestor. Managerial approval is not required.

Note: Authorized requestors are entitled to information for the years and forms for which they either have a material interest or have been granted third party authorization. See IRM 21.2.3.5, Fulfilling Transcript Requests.

(4) Transcripts designed for **internal** use require sanitization prior to providing them to a tax practitioner to ensure that inappropriate disclosures are **not** made. Electronically-sanitized transcripts must be provided in lieu of transcripts requiring manual sanitizing unless there is not one to meet the taxpayer's needs or the caller requests a specific type of transcript. If the caller requests more than one type of transcript, honor the caller's request. Follow instructions on the Quick Command Code Tool to sanitize the documents. You **must** review the internal transcript manually to avoid disclosing confidential taxpayer information. A cover letter is not required when using Enterprise Electronic Fax (EEFAX) for transcript requests since EEFAX automatically provides the cover sheet. See IRM 21.2.3.6, Sanitizing IDRS Transcripts, for additional details.

Note: For BMF 94X internal transcripts, refer to IRM 21.2.3.5.9.3, Internal IDRS Transcript Processing.

(5) You **must** review all transcripts thoroughly, including CC MFTRA and CC TXMOD. Managerial approval is not required. However, if you have any concerns, see your lead or manager prior to providing the transcripts to a tax practitioner.

(6) If the caller requests a specific type of transcript (e.g., CC TXMODA, MFTRA, or ENMOD), provide the sanitized transcript.

Note: ENMOD is considered part of the account and if requested, should be provided with the proper authorization form.

Caution: If the establishment date does not fall within the years/periods provided on Form 2848 or Form 8821 **do not** provide ENMOD information outside of the authority granted.

(7) Transcripts that are not electronically sanitized must be manually sanitized and photocopied prior to being released to a caller. Mail the photocopy and destroy the original as classified waste. You must delete any related data that is on the

transaction code lines or that may be on the lines following the transactions. For additional guidance, see IRM 21.1.3.9, Mailing and Faxing Tax Account Information, and IRM 21.2.3.6, Sanitizing IDRS Transcripts.

Exception: For faxing Internal transcripts, refer to IRM 21.2.3.5.3(2), Selecting a Delivery Method.

(8) You must provide all pages of the transcript, even if the page is blank. This is to ensure that the caller understands that all the requested information has been provided.

(9) Requests for internal use transcripts are processed according to guidelines provided in IRM 21.2.3.5, Fulfilling Transcript Requests.

Note: You are not required to send transcripts to Disclosure for review. For additional guidance, refer to IRM 21.1.3.9, Mailing and Faxing Tax Account Information.

(10) If the caller **does not** request a specific type of transcript, probe to determine the needs of the caller and the use for the transcript. See IRM 21.2.3.5.2, **Selecting the Type of Transcript**, for additional information. If possible, provide any external use transcript that meets the caller's needs. If the information needed is found only on internal use transcript types, provide the transcript **only** after it has been properly sanitized.

Note: If a specific type of transcript is requested and you feel it should not be provided, offer another. If the caller insists, provide the type requested; however, ensure the transcript is properly sanitized, if necessary. See IRM 21.2.3.6, Sanitizing IDRS Transcripts, for additional details.

(11) **Note:** The SOR does not have a page limitation, however TDS will not allow more than 999 documents to be generated at one time regardless of the delivery method selected.

(12) If an external user is registered with e-services but does not have access to Transcript Delivery System (TDS), the PPS assistor may order the transcripts and have them delivered to the external user's Secure Object Repository (SOR).
See IRM 21.2.3.5, Fulfilling Transcript Requests, for additional information, including alternate delivery methods if you cannot send the transcript to the caller's SOR.

Reminder: The e-Services user cannot request a transcript be deposited into another e-Services user's SOR mailbox because that would require a user to disclose their username to another individual. The transcript can only be deposited into the e-Services SOR mailbox belonging to the caller. See IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR deposit.

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(13) External customers not registered with e-services may not have transcripts delivered to a SOR. Advise the caller of the benefits to registering with e-services to obtain transcripts through the SOR. For more information and how to register for this self-help tool, refer the practitioner to the e-Services page at https://www.irs.gov/e-services.

(14) **Provide the transcript only to authorized third parties.** Refer to IRM 21.2.3.5, Fulfilling Transcript Requests, for information on full authority. For cases assigned to Examination (Exam)or a revenue officer or revenue agent, provide transcripts to authorized tax practitioners regardless of the current account status.

(15) If an account is assigned to ACS and the caller requests a payoff amount (verbally or in the form of a payoff calculator) **do not provide**. The caller must contact ACS for this information.

Note: Before transferring to ACS, address all non-ACS related account issues including accounts assigned to ACS (status 22). For example, math error adjustment, credit transfer, transcript order, etc. Refer to, IRM 21.3.10.5 Transfers and/or Referrals and IRM 5.19.1.3.2.1.1, ACS Transfer Information, for further guidance.

(16) If the sole purpose of a call is to obtain the assessment statute expiration date (ASED) or collection statute expiration (CSED) date information **only** and the caller is not requesting any other account-related information, provide the ASED/CSED. However, if the caller requests the ASED/CSED information in writing, send Letter 1692C, **Tax Account Information to Taxpayer**, using the open paragraph to provide the current ASED/CSED information. Advise the caller that the ASED/CSED is subject to change should there be any changes to the account.

Example: As of (date of telephone call), the following ASED/CSED information from the return for the above tax period(s) appears on our records. The ASED/CSED date is MM/DD/YYYY.

For more information, see IRM 21.1.3.9, Mailing and Faxing Tax Account Information.

(17) For Identity Theft cases, see IRM 21.2.3.5.8, Transcripts and Identity Theft.

(18) If the caller specifically requests an unsanitized transcript, or, if after receipt, calls back and wants to know what was blacked out from the transcript that was sent, advise the caller that information can be requested only through the Freedom of Information Act (FOIA). All FOIA requests must be filed with the Scanning Operation Office in Georgia; see IRM 21.1.3.17.1, Freedom of Information Act.

Note: Refer to IRM 11.3.1.14, Facsimile (FAX), Electronic Facsimile (E-FAX), and IRS Internal Enterprise Electronic Facsimile (EEFAX) Transmission of Tax Information, for authorized disclosure rules about faxing sanitized documents.

(19) If Transcript Delivery System (TDS) is not available, see IRM 21.2.3.5.9.2(13), IMF Transcript Ordering for IMF account and IRM 21.2.3.5.9.1(6), BMF Transcript Ordering for BMF account resolution.

(20) For other tax practitioner transcript requests, provide the transcript using normal procedures, i.e., TDS or letter. When using TDS, advise the tax practitioner the transcript will be mailed to the address entered in the recipient field, which can take five to ten calendar days. See the table below:

If the request is for:	Then:
Ten or fewer modules, still active on IDRS	Provide transcripts by mail (TDS) or letter within seven days.
Ten or fewer modules in retention	Provide transcripts by mail (TDS) or letter within two to four weeks.
More than ten modules	Provide up to 30 transcripts per taxpayer. Advise the caller they may order their own transcripts for delivery online using TDS to their mailboxes or secure object repositories (SOR). **Note:** If the caller is not registered for e-services, refer the practitioner to the Tax Professional page at http://www.irs.gov/taxpros.
Income verification for the past five years	Provide transcripts by mail (TDS) or letter within seven days.
Income verification for past ten years	Provide transcripts by mail (TDS), if available. If not available, use IRPTR.

Note: PPS assistors may fax internal transcripts to a business location **after normal business hours**. The use of Enterprise Electronic Fax (EEFAX), when available must be used in lieu of manual faxing and a cover sheet is not needed since EEFAX automatically provides the cover sheet.

IRM 21.3.10.4.4.1 - Added new subsection for verifying SOR accounts in SADI console.

Transcript SADE Authentication for SOR Deposit

(1) Practitioner Priority Service (PPS) assistors will access the SADI Administrative Console to verify that the caller's Short ID belongs to the individual named on the tax

information authorization Form 2848/8821. The Short ID is a unique 8–10 character, alphanumeric code assigned and stored in Secure Access Digital Identity (SADI). To deliver transcripts to the SOR, the caller must provide the Short ID to the PPS assistor and the PPS assistor must enter the Short ID into TDS to deliver the transcripts to the caller's Secure Object Repository (SOR).

To access the SADI Dashboard, PPS assistors will:

1. Click the URL SADI Admin: Home to connect to the SADI Admin Console, login with PIV Card.
2. Select 'TIN' from a drop-down menu on the Search Feature.
3. Enter SSN and click search button.
4. Select the account returned by clicking on hyperlink named "View Details".
5. Verify the Short ID to the SSN/name of the caller - both the short ID and the taxpayer's name are displayed on the same page.
6. Ensure the SADI dashboard status is **ACTIVE.** If not **ACTIVE**, refer the caller to EPSS Help Desk number at 888-841-4648. Do not deposit transcripts, nor provide any additional information.
7. If caller is unsure of their SOR short ID, refer them to the EPSS Help Desk at 866-255-0654.

Note: No other data may be reviewed or shared with the taxpayer – no other interpretation of the account status or details are included in this process.

(2) Follow the IF/THEN chart below following the SADI Authentication process above.

If the caller:	Then:
Has a verified established SOR	Provide requested transcripts into SOR mailbox.
SOR mailbox does not belongs to the caller	Follow IRM 21.3.10.4.4(11), Transcript Requests.
Is not registered for e-services	Follow IRM 21.3.10.4.4(12), Transcript Requests.

Reminder: To place the transcript into the authorized representatives e-Services SOR mailbox, follow IRM 21.2.3.5.3.2, TDS Transcripts for IMF and BMF Authorized Representatives.