

IRM PROCEDURAL UPDATE

DATE: 04/05/2024

NUMBER: wi-21-0424-0492

SUBJECT: SOR Mailbox Requests That Must Be Handled By a PPS Assistor Applies Only to AM PPS or AM Toll-free Phone Lines; RA Updates for SOR Procedures

AFFECTED IRM(s)/SUBSECTION(s): 21.1.3

CHANGE(s):

IRM 21.1.3.2.3(8) - Clarified that Tax Professionals calling from an AM toll-free line requesting a transcript delivery through their SOR mailbox must call the AM PPS toll-free line to receive this service.

(8) Taxpayers or authorized third parties may ask for return information or information contained on a TDS transcript or internal IDRS transcript to be provided verbally. This information can be shared verbally if the caller passes the appropriate authentication and there is a current, prior, or unresolved account issue that is related to the request for return information or information contained on a transcript. If there is not a current, prior, or unresolved account issue, the caller may only be provided with a transcript. Refer to IRM 21.2.3, Transcripts, for information on determining transcript types, self-help options and delivery methods.

Note: Tax Professionals requesting Secure Object Repository (SOR) delivery method must call the AM PPS toll-free line (866-860-4259, Monday - Friday 7:00 a.m. to 7:00 p.m. local time) to verify their Secure Access Digital Identity (SADI) Short Identification (ID). The SADI Short ID is a unique 8-10 alphanumeric code which is systemically assigned when a SADI account is established. All other AM toll-free lines will no longer offer the SOR as a delivery method, but may offer to mail the transcript requests to the taxpayer's address of record. See IRM 21.3.10.4.4, Transcript Requests, for more information about transcript requests sent to a SOR.

Caution: Callers requesting income or payment information in order to file a return is **not** considered an open account issue, unless there is an open control for Taxpayer Delinquency Investigation (TDI) or the exception in (7) above applies for a secondary taxpayer.

Exception: An exception applies for Reporting Agents, who are entitled to verbally receive deposit schedule information. See IRM 21.1.3.5(6), Reporting Agents File (RAF) and Form 8655, Reporting Agent Authorization, for more information.

Caution: Taxpayers calling to verify the dates and amounts of Estimated Tax payments in response to Letter 12C, Individual Return Incomplete for Processing: Forms 1040 & 1040-SR, cannot be provided the information verbally and cannot receive a transcript. See IRM 21.6.3.4.2.3(5), Estimated Tax (ES), for more information.

Note: This policy has changed in recent years to be consistent with other IRS policies that are now in place, such as no longer faxing transcripts, masking transcripts, and directing the caller to self-help options when they are attempting to obtain the prior year AGI. The policy does not limit the access to any information but now provides a different method to obtain the information in order to protect taxpayer data and help guard against identity theft.

IRM 21.1.3.5(9) Added bullet to request RA's name; added Note that RA's calling from an AM toll-free line requesting transcript(s) be deposited to a SOR mailbox must call the AM PPS toll-free line for this service.

(9) To authenticate an RA caller, use CC RFINK with definer R. You need the client's name and EIN along with:

- RA's entity name
- RA's name
- RA's EIN

Note: Beginning April 8, 2024, if the RA requests transcripts be deposited into a SOR mailbox, the RA must call the AM PPS line (866-860-4259, Monday - Friday, 7:00 a.m. to 7:00 p.m., local time) for this request. The RA will be required to provide their personal SSN to the AM PPS assistor. See IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR Deposit, for more information. The SOR mailbox delivery option cannot be offered on any other AM toll-free phone applications. If RA cannot call PPS, the transcript may be mailed to the taxpayer's address of record.

IRM 21.1.3.9(1) Clarified that Tax Professionals calling from an AM toll-free line requesting a transcript delivery through their SOR mailbox must call the AM PPS toll-free line to receive this service.

(1) Recent policy changes requires all employees to review IRM 21.2.3, Transcripts, to ensure a complete understanding of the current policy for issuing transcripts via fax and by mail to taxpayers or authorized third parties. Some of the key changes include:

- A change to Accounts Management policy that will no longer allow the faxing of transcripts from the Transcript Delivery System (TDS). Mailing is the only delivery option for IMF and BMF taxpayers requesting TDS transcripts.

- Authorized representatives will be encouraged to create an e-Services account and receive transcripts via a Secure Object Repository (SOR) mailbox. Tax Professionals calling an AM toll-free line to request transcript(s) be deposited to a SOR mailbox must call the toll-free AM PPS line (866-860-4259, Monday - Friday 7:00 a.m. to 7:00 p.m. local time) for this service.
- Unmasked wage and income transcripts can only be mailed to the taxpayer's address of record or placed in an authorized third-party's SOR mailbox. Unmasked wage and income transcripts can only be provided in specific situations see IRM 21.2.3.5.9.2.1, **IMF Masked and Unmasked Transcripts** for more information.

A complete review of the updated IRM 21.2.3, Transcripts, is required to have an understanding of the policy on mailing, faxing or providing any kind of transcript to the taxpayer or an authorized third-party.