

IRM PROCEDURAL UPDATE

DATE: 10/02/2020

NUMBER: wi-21-1020-1066

SUBJECT: E-Services SOR Mailbox; TDS Letter 3538

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

CHANGE(s):

IRM 21.2.3.5.3.2 Added that it can take up to 48 hours for transcript delivery to the SOR Mailbox.

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. Encourage them to use the e-Services SOR mailbox instead of having the TDS transcript mailed.

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; do not input the authorized representative's mailing address into TDS. If the SOR mailbox delivery method fails, the transcript will be systemically mailed to the taxpayer's address of record.

2. Adhere to the procedures in IRM 21.2.3.5.1, Disclosure Requirements.
3. If the transcript is being mailed, inform the caller that the transcript will be received within 5-10 calendar days. Those living outside of the U.S. should allow for mailing time reflective of their country.
4. If the e-Services SOR mailbox is used, inform the caller the transcript should be received within 45 minutes, although it can take up to 48 hours.
5. For routing transcripts to the authorized representative's e-Services SOR mailbox, refer to the subsections below. Since BMF does not offer the masked option for TDS transcripts as IMF does, there is only one subsection for BMF.
 - o IRM 21.2.3.5.3.2.1, BMF TDS Transcripts for Authorized Representatives.
 - o IRM 21.2.3.5.3.2.2, IMF Masked TDS Transcripts for Authorized Representatives.
 - o IRM 21.2.3.5.3.2.3, IMF Unmasked TDS Transcripts for Authorized Representatives.

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[REDACTED]

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

6. To place the transcript into the authorized representatives 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 *Postal Mail* as the Alternate Delivery Method.
 3. Delete your SEID in the *User Name* field and input the e-Services username provided by the authorized representative. The username is created by the authorized representative and must follow the requirements outlined in IRM 3.42.8.6.8, Username Rules/Inquiries.
 4. Repeat back the username provided by the authorized representative to ensure transcripts are deposited into the correct SOR mailbox.

NOTE: Current TDS programming sends an automated response via Outlook email to the IRS TDS user whenever an e-Services SOR mailbox request is made stating that a transcript was placed into the IRS TDS user's mailbox. No transcript was actually placed into the IRS user's TDS mailbox. The caller is the only one who actually receives the transcript. Also, no automated message is sent to the caller that a transcript was placed into their e-Services SOR mailbox.

NOTE: Occasionally there can be a problem with the caller's e-Services account that results 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 21.2.3.5.8.4.5 Revised the instructions for generating TDS Letter 3538 in identity theft situations due to a TDS programming change.

1. There may be instances where a fraudulent return was filed and the identity-theft victim calls requesting a verification of non-filing letter. This letter cannot be generated using TDS Request Transcript if there is a tax return filed on the account. TDS Letter 3538 is an alternative and can be generated through the Transcript Letters link.
2. Current TDS programming does not offer a masked Letter 3538, nor does it have a field to enter a Customer File Number. Follow the steps and paragraphs below to generate a masked Letter 3538.
 1. Select Transcript Letters from the TDS home page.

2. On the Select Letter page, select 3538 Verification of Non-Filing - No Tax Return Posted. Complete the Required fields and select Continue. The program will capitalize all entries.
3. On the Select Paragraphs page, complete paragraphs A and B and select Continue.
 - For Paragraph A - Capitalize the taxpayer's name and enter the complete TIN.
 - For Paragraph B - in addition to entering the tax year/period(s) in the Tax Period field, input "1040" in the Form Number field.
3. On the Review Letter page, select Generate Letter.
4. Once the letter is generated, the TIN must be masked by deleting all but the last four digits of the TIN and entering "X"s as placeholders for the deleted digits. One way to do this is outlined below.
 1. Select Print.
 2. Under Select Printer, select Adobe PDF.
 3. Select Print.
 4. Select Save and the transcript will appear.
 5. Under Edit, select Edit Text & Images.
 6. Delete all but the last four digits of the TIN and enter "X"s as placeholders for the deleted digits. Those "X"s might appear as a different font from the remaining digits. If so, highlight the entire revised TIN and select the Courier New font as that closely matches the default font used within the PDF file.
5. In the document, delete the header and footer:
 - Transcript Delivery System Correspondence Page 1 of 1
 - <https://eup.eps.irs.gov/esrv/tds/letters/TdsLetterAction.do?method=letterDetails> Date
6. Provide TDS Letter 3538 to the taxpayer via postal mail.
7. Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.

IRM 21.2.3.7 Added that it can take up to 48 hours for transcript delivery to the SOR Mailbox.

1. Advise the taxpayer of the primary and alternate delivery timeframe, as applicable.
 - If using TDS, 5-10 calendar days for postal mail.
 - If using EEFax, it will be received momentarily. EEFax, when available, must be used in lieu of manual faxing.
 - If routing to the authorized representative's e-Services SOR mailbox, it should be received within 45 minutes, although it can take up to 48 hours.

- o If mailing from the office, 5-10 calendar days.

NOTE: Taxpayers living outside of the U.S. should allow for mailing time reflective of their country.

2. In AMS, select the issue/topic based on the primary purpose of the call. If the primary topic is transcripts, select Transcript Request. When transcripts are provided, the following must be included in AMS history:

1. Document:

- a. What was provided (tax return transcript, CC TRDBV, TDS Letter 3538, etc.).
- b. If providing an unmasked wage and income transcript, specify that an unmasked wage and income transcript was provided.
- c. If submitting an electronic Form 4442 to the group mailbox, include the specific reason the taxpayer gives for requiring an unmasked transcript as well as the complete business, agency, school, etc. information and contact name and telephone number, and the taxpayer's telephone number. Also include the specific transcript(s) requested, and for internal IDRS transcripts, # [REDACTED] # [REDACTED]
- d. If the transcript was deposited into the authorized representative's e-Services SOR mailbox, include that the e-Services SOR mailbox was the delivery method.
- e. The tax year(s).
- f. Indicate **IDT** if it involves identity theft.

EXAMPLE: Provided Tax Return Transcript 2018 to e-Services SOR mailbox; Provided TDS Letter 3538 for 2017 IDT; Provided CC TRDBV for 2018 IDT.

2. Document to verify the following were addressed when faxing a transcript. However, if sending a transcript to an e-fax, refer to (3); and if sending the transcript to a third-party e-fax service provider, refer to (4).
 - a. **RISK** - Taxpayer was advised of the risk inherent in faxing Personally Identifiable Information (PII).
 - b. **SECURE** - Taxpayer verified that the fax is in a secure location.
 - c. **FAX ###-###-####** - Record the number of the receiving fax.

EXAMPLE: RISK, SECURE, FAX ###-###-####.

NOTE: When immediate fax delivery is used, do not wait for confirmation from the taxpayer acknowledging receipt of the transcript unless the taxpayer insists.

3. Document to verify the following were addressed when sending a transcript to an e-fax:
 - a. **RISK** - Taxpayer was advised of the risk inherent in faxing

Personally Identifiable Information (PII).

b. **E-FAX ###-###-####** - Record the number of the receiving e-fax.

EXAMPLE: RISK, E-FAX ###-###-####.

NOTE: When immediate fax delivery is used, do not wait for confirmation from the taxpayer acknowledging receipt of the transcript unless the taxpayer insists.

4. Document if the taxpayer designated, through written consent, that a third-party e-fax service provider could receive tax information:
 - a. **RISK** - Taxpayer was advised of the risk inherent in faxing Personally Identifiable Information (PII).
 - b. **FAX ###-###-####** - Record the number of the receiving fax.

EXAMPLE: RISK, FAX ###-###-####, EFAX 3rd-PARTY WRITTEN CONSENT.

3. After the requested transcript has been sent to the taxpayer, complete call closure per IRM 21.1.1.4, Communication Skills.