IRM PROCEDURAL UPDATE

DATE: 01/27/2020

NUMBER: wi-21-0120-0160

SUBJECT: Help with e-Services SOR Mailboxes

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.5.3.2

CHANGE(s):

IRM 21.2.3.5.3.2 Added information about the e-help Desk to address account problems with the e-Services SOR mailbox.

1. For all authorized representatives, mailing and the use of the e-Services SOR mailbox are the only delivery options when requesting TDS transcripts. 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 IMF unmasked 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. Select Secure Mailbox as the alternate delivery method.
4. If the e-Services SOR mailbox is used, inform the caller the transcript should be received within 45 minutes.
5. See paragraph 6 for routing all BMF transcripts, and all IMF unmasked wage and income transcripts, to the authorized representative’s e-Services SOR mailbox. For routing all IMF masked transcripts to the authorized representative’s e-Services SOR mailbox, see paragraph 7. 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.
6. Authorized representatives can request BMF transcripts be placed into their e-Services SOR mailbox. Authorized representatives can also request the IMF unmasked wage and income transcript be placed into their e-Services
SOR mailbox when needed for federal tax return preparation and filing. The caller cannot request a transcript be deposited into another e-Services user’s SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox belonging to the caller. Those 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. To use this particular delivery method, the caller must already be in the Centralized Authorization File (CAF) database and have their own CAF number. The CAF number must be the caller’s own CAF number and not be a company CAF number since the transcript is being deposited into the caller’s e-Services SOR mailbox which they established and are only allowed to access. Additionally, the caller’s CAF Status must indicate good standing. The CAF number must be in good standing for them as an individual as they cannot use the company CAF number. If a Form 8821 or Form 2848 is submitted at the time of the call, the form does not need to be processed by the CAF unit before you can fulfill the transcript request.

NOTE: There is no need for the caller to submit a separate designation, such as a Form 8821, listing the caller’s name specifically and including the caller’s own CAF number.

EXAMPLE: Robin Swift is an employee of Marten & Fox Tax Inc. Marten & Fox Tax Inc. is an authorized representative on the taxpayer’s account. Robin requests an unmasked wage and income transcript be deposited into her e-Services SOR mailbox. She does have her own CAF number, and it is in good standing. She does not need to submit a new Form 8821, or be listed as an additional appointee on the company’s Form 8821, to receive the transcript since the company is already an authorized representative on the taxpayer’s account.

EXAMPLE: Sienna Green is an employee of Starling Tax Pros. Starling Tax Pros is an authorized representative on the taxpayer’s account. Sienna requests an unmasked wage and income transcript, but does not have a CAF number assigned to her personally and never registered for an e-Services SOR mailbox. To receive a transcript through the e-Services SOR mailbox, she will need to provide either a Form 8821 or Form 2848 to establish her own CAF number. She also needs to register for an e-Services SOR mailbox since the transcript can only be deposited into her mailbox.

7. Authorized representatives can request IMF masked transcripts be placed into their e-Services SOR mailbox. The e-Services user cannot request a transcript be deposited into another e-Services user’s SOR mailbox. The transcript can only be deposited into the e-Services SOR mailbox belonging to the caller. Those 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.
8. 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.