

## IRM PROCEDURAL UPDATE

**DATE: 04/02/2024**

**NUMBER: wi-21-0424-0476**

**SUBJECT: SOR Transcript Requests; Faxing Form 2848 and Form 8821 to CAF Unit**

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

**CHANGE(s):**

**IRM 21.1.3.2.3(8) - Adding statement that Tax Professionals requesting a transcript delivery through their SOR account must call the 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 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 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 21.1.3.3(9) - Revised procedures to fax all Forms 2848 and Forms 8821 to CAF Unit for processing.**

(9) 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 the 24 hours after receipt of the form. This includes Form 2848 or Form 8821 where Box 4, Specific Use, is checked.

**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 unless the Exception above applies.

Record the contact on AMS following the example in paragraph 7.

**Reminder:** The IRS continues to feel the impact of campus delays, but will continue to work all receipts of authorizations on a first-in, first-out method. This policy will be updated as the impact of campus delays lessens.

**Note:** In order for the CAF function to process the Form 2848 to the CAF file, it must be the October 2011 version or later. If the third-party faxes a prior revision, inform the third-party that the Form 2848 submitted cannot be loaded to the CAF database and to resubmit using the October 2011 revision or later. However, if you receive a revision older than the October 2011 version, you can provide assistance as long as all essential elements are presented on the Form 2848 and treat the form as classified waste after you complete the call. For the essential elements of a processable Form 2848 or Form 8821 see IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821.

When Part II of the Form 2848 contains a designation Level H, see IRM 21.3.7.5.6, Unenrolled Return Preparer (Level H) Representative Research, Rejections and

Processing, for research requirements.

**IRM 21.1.3.9 - Adding statement that Tax Professionals requesting a transcript sent to a SOR must call the toll-free PPS line for this type of request.**

(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 must call the toll-free PPS line (866-860-4259, Monday - Friday 7:00 a.m. to 7:00 p.m. local time) if requesting transcript(s) be sent to a SOR.
- 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.

(2) Prior to ordering transcripts, review IRM 21.2.3.2, Types of TDS Transcripts, for a complete review of the types of transcripts available. When ordering IMF transcripts, see IRM 21.2.3.5.9.2, IMF Transcript Ordering, for procedures on referring taxpayers to use Get Transcript ONLINE. Encourage the taxpayer to use Get Transcript ONLINE as it provides instant access to a viewable and printable transcript. It can be accessed various ways, such as through the web address [www.irs.gov/transcript](http://www.irs.gov/transcript), by inputting "Get Transcript" in the Search box located on the upper right side of the [irs.gov](http://irs.gov) home page, or by selecting the Get Transcript of Your Tax Records link under the Tools menu.

(3) Use the following guidelines to mail tax account information:

<b>If</b>	<b>Then</b>
Taxpayer requests tax account information related to a federal tax matter be mailed to the address of record. No verbal account information provided.	<ul style="list-style-type: none"><li>• Mail information after conducting the required taxpayer authentication as outlined in IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication.</li></ul>

	<ul style="list-style-type: none"> <li>• Even if no account information is provided verbally, you must authenticate the taxpayer as outlined in IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication.</li> <li>• If authentication cannot be achieved, instruct the taxpayer to obtain their tax documents and personal information, then call the IRS back. If the taxpayer still cannot authenticate, the requested information cannot be sent. Advise the caller to file a Form 4506-T. Do not direct the caller to the Taxpayer Assistance Center (TAC) if authentication was achieved. Only those taxpayers that require expedited service who are unable to pass authentication may be directed to the Taxpayer Assistance Center (TAC) for help. Field Assistance (FA) has implemented the FA Appointment Service in all Taxpayer Assistance Centers. Taxpayers will call a toll-free line, <b>844-545-5640</b>, to schedule an appointment to receive services. Appointments will be available for all services provided in the TAC.</li> </ul>
<p>If the taxpayer completes the required authentication but you still have doubts about the caller's identity.</p>	<ul style="list-style-type: none"> <li>• Advise the caller that the requested information will be mailed to the taxpayer's address of record.</li> <li>• Send taxpayer Letter 0387C with paragraph C notifying them of third-party request.</li> </ul>
<p>Taxpayer requests tax account information be mailed to an address other than the address of record.</p>	<ul style="list-style-type: none"> <li>• Mail information after completing required taxpayer authentication as outlined in IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication, and complete high-risk authentication per IRM 10.10.3.3.7, Identity Proofing for Additional Taxpayer Authentication.</li> <li>• If authentication cannot be achieved, instruct the taxpayer to obtain their tax document and personal information, then call the IRS back. If the taxpayer still cannot authenticate, the requested information may not be sent. Advise the caller to file a Form 4506-T. Do not direct the caller to the Taxpayer</li> </ul>

	<p>Assistance Center (TAC) if authentication was achieved. Only those taxpayers that require expedited service who are unable to pass authentication may be directed to the TAC for help. Field Assistance (FA) has implemented the FA Appointment Service in all Taxpayer Assistance Centers. Taxpayers will call a toll-free line, <b>844-545-5640</b>, to schedule an appointment to receive services. Appointments will be available for all services provided in the TAC.</p>
<p>Taxpayer request is for student loan, mortgage application, or some other purpose not related to resolving a federal tax matter</p>	<ul style="list-style-type: none"> <li>• Mail the information to the address of record if taxpayer authentication was achieved as outlined in IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication, and IRM 10.10.3.3.7, Identity Proofing for Additional Taxpayer Authentication, if necessary.</li> <li>• If Authentication cannot be achieved, the requested information may not be mailed. Advise the caller to mail or fax a Form 4506-T. <b>Request for Transcript of a Tax Return.</b> Do not direct the caller to the TAC if authentication was achieved. Only those taxpayers that require expedite service who are unable to pass authentication may be directed to the TAC for help.</li> </ul>
<p>Taxpayer request is for a student loan, mortgage application, or some other purpose not related to resolving a federal tax matter, to be mailed to an unauthorized third-party.</p>	<p>Advise the taxpayer that they must send via fax or mail a signed written consent (e.g., Form 4506-T) <b>Request for Transcript of a Tax Return</b>, to Return and Income Verification Services (RAIVS) at the appropriate campus address.</p>
<p>Taxpayer requests tax account information to be mailed directly to a third-party for income verification</p>	<p>Advise the taxpayer that they must send via fax or mail a signed written consent (e.g., Form 4506-T) to RAIVS at the appropriate campus address.</p>

**Note:** Effective July 2019, the IRS will mail tax transcript requests from Form 4506-T and Form 4506-T-EZ only to the taxpayer’s address of record.

**Caution:** When disclosing information on accounts involving multiple entities, mixed periods, or cases involving ID Theft related transactions, additional authentication must be completed before disclosing information. Refer to IRM 10.10.3.3.7, **Identity**

**Proofing for Additional Taxpayer Authentication**, for high-risk authentication procedures. For cases with open controls under IDT1, IDT3, IDT8, IDT9, MXEN, SCRM or SSA2, see IRM 21.6.2.3.3, **Telephone Inquiries Regarding Mixed Entity and Scrambled SSN Cases** and IRM 25.23.12.5.1, **Telephone Inquiries Regarding Tax-Related IDTVA Cases**. For specific procedures to follow if the taxpayer requests a transcript in which identify theft has occurred or is suspected by the assistor see IRM 21.2.3.5.8, **Transcripts and Identity Theft**.

(4) The content below is still a relevant faxing policy in relation to IRC 6103. The TDS system still contains a faxing option, even though Accounts Management policy has been updated to no longer allow the faxing of TDS transcripts.

(5) Faxing a document (other than a TDS transcript) that contains Federal Tax Information of a taxpayer must be done in compliance with IRC 6103, and that means it must be sent to the taxpayer or to an authorized representative. Refer to Protecting and Safeguarding SBU Data, for more information on protecting data when transmitting via fax. Ensure that you are speaking to the taxpayer or authorized representative by completing the required taxpayer authentication and additional taxpayer authentication, as appropriate, outlined in IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication. See IRM 10.10.3.3.7, Identity Proofing for Additional Required Taxpayer Authentication; and IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication.

(6) Once the taxpayer or authorized third-party agrees to the use of fax transmission inform them that any document sent via fax as a result of this call are subject to risk due to the security limitations inherent in the use of fax. Verify or repeat the fax number provided by the taxpayer to ensure that it is accurate.

(7) Ask the taxpayer or authorized third-party if they are at the same location as the fax machine. The fax number must be at a location where the taxpayer or authorized third-party is physically present to receive the fax.

**Note:** This does not require the taxpayer to be standing at the fax machine at the time the fax is delivered, but be in a reasonable proximity to obtain the fax once it is delivered.

(8) If the matter does not pertain to the resolution of a tax matter, the taxpayer must either be at the fax machine location or provide written permission to fax to a third-party. Information for a mortgage application, student loan information, and other federal or state benefits, etc. are examples of items not considered "for the resolution of a federal tax matter". Oral consents under IRC 6103 are not allowed if the matter is not for the resolution of a tax matter.

(9) When faxing tax information to the caller, use a cover sheet identifying to whom the information is intended and the number of pages being faxed. Make sure the necessary disclosure warning statement is on the cover sheet.

(10) If you have any doubt as to the caller's identity and or intent, mail the requested information to the address of record.

(11) The use of Enterprise Electronic Fax (EEFAX), when available, must be used in lieu of manual faxing.

(12) See IRM 11.3.2, **Disclosure to Persons with a Material Interest**, for information on authorized recipient(s) of return information.

(13) It is important for all employees who send transcripts via mail or fax to review the updates in IRM 21.2.3, Transcripts. While a review of the entire IRM section of the IRM 21.2.3, Transcripts section is necessary, some of the key sections updated are:

- IRM 21.2.3.3.1, Assistor Provided through Transcript Delivery System.
- IRM 21.2.3.3.4, Form 4506 Series.
- IRM 21.2.3.4.4, Secure Object Repository (SOR) Mailbox for e-Services Users.
- 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.
- IRM 21.2.3.5.7, Transcript Restrictions and Special Handling.
- IRM 21.2.3.5.9.3, Internal IDRS Transcript Processing.