

IRM PROCEDURAL UPDATE

DATE: 11/21/2024

NUMBER: ts-21-1124-1151

SUBJECT: Spanish Transcripts and Designated Officials in BTA; TE/GE and International SADI Check for SOR

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

CHANGE(s):

IRM 21.2.3.5.3.2 Added procedures for TE/GE and International for when the caller wants the transcript provided through the SOR.

(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. Effective April 8, 2024, Accounts Management (AM) has a specific policy and procedure when tax professionals request the SOR mailbox as the delivery method for a TDS transcript. Refer to IRM 21.2.3.5.3, Selecting a Delivery Method.

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.

Caution: ONLY IMF wage and income transcripts can be provided unmasked if exception criteria is met per IRM 21.2.3.5.9.2.1, IMF Unmasked Transcripts and Referrals. **NO** other transcript type is authorized to be unmasked.

(2) Adhere to the procedures in IRM 21.2.3.5.1, Disclosure Requirements.

Reminder: A taxpayer's death impacts authorizations; refer to IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication, paragraph 2 Caution.

(3) For routing transcripts to the authorized representative's e-Services SOR mailbox, refer to the subsections below.

- IRM 21.2.3.5.3.2.1, BMF TDS Transcripts for Authorized Representatives.
- IRM 21.2.3.5.3.2.2, IMF TDS Transcripts for Authorized Representatives.

Note: Authorized representatives who do not have an e-Services SOR mailbox must first register on IRS.gov by selecting **Access SOR** from the Transcript Delivery

System (TDS) web page. Once registered, they should call back to request the transcript.

(4) Effective April 8, 2024, AM PPS assistors must verify the authorized representative's Short ID through SADI, per IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR Deposit, before processing the transcript request for a SOR mailbox delivery method. Effective December 2, 2024, AM TE/GE and International telephone assistors must also follow IRM 21.3.10.4.4.1, Transcript SADI Authentication for SOR Deposit, to verify the caller's Short ID through SADI before processing the transcript request for a SOR mailbox delivery method. If research determines the Short ID does not belong to the authorized representative, the transcript can only be mailed to the taxpayer's address of record. A request from the authorized representative to have the assistor enter a different mailing address in TDS for the taxpayer will **NOT** be honored. To place the transcript into the authorized representative's 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 *Secure Mailbox* as the Alternate Delivery Method.
3. Delete your SEID in the *User Name* field and input the e-Services Short ID. Ensure the Short ID is input correctly.

Note: TDS sends an automated response, via Outlook, to the IRS assistor indicating the transcript was placed into the assistor's Secure Mailbox. No transcript was placed into the assistor's mailbox as the caller is the only one who receives the transcript. The caller receives no automated message indicating a transcript was placed into their e-Services SOR mailbox.

Note: Occasionally there can be a problem with the caller's e-Services account resulting 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 21.2.3.5.9.1 Added Designated Officials who can get their transcripts through BTA.

(1) Ask probing questions to determine why the transcript is needed.

(2) Identify which type of transcript will meet the taxpayer's needs based on the purpose of the transcript request. Refer to IRM 21.2.3.2 Types of TDS Transcripts.

(3) Encourage the taxpayer to use self-service methods:

- Business Tax Account (BTA). Transcripts are available online for the entities below. Single Member Limited Liability Companies (SMLLC) do not currently

have access to BTA.

- a. Sole Proprietor who files with an EIN.
- b. Designated Official (DO) of an S Corporation or C Corporation.
- Form 4506-T, Request for Transcript of Tax Return. Transcripts are mailed. The new Business Entity transcripts are not yet available.

(4) If the taxpayer is not using a self-service method, conduct full authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication. Transcript availability is outlined in IRM 21.2.3.3.1(3), Transcript Assistance by an IRS Representative. Only when expedited service is needed and telephone assistance has been exhausted can a taxpayer be directed to the Taxpayer Assistance Center (TAC). When doing so:

- Advise that an appointment is necessary and may not be immediate depending on office availability.
- Provide the toll-free number, 844-545-5640, and offer to transfer them.
- Document the failed authentication attempt and TAC referral in AMS.

(5) Identify any account issues on IDRS or AMS prohibiting the issuance of a transcript; refer to IRM 21.2.3.5.7, Transcript Restrictions and Special Handling, for some examples.

Note: For Large Corp Program customers, see IRM 21.2.3.5.7(13), Transcript Restrictions and Special Handling.

(6) Authorized representatives are limited in the number of clients for which transcripts can be requested in a single contact. They are also limited in the number of transcripts received per client in a single contact. The limits are:

- Up to five clients for which TDS transcripts and/or internal IDRS transcripts are requested.
- Up to 30 transcripts in total per client. Of this 30, up to 10 can be internal IDRS transcripts.

(7) The IRS policy is to only provide masked transcripts. If the taxpayer insists on an unmasked transcript, see IRM 21.2.3.5.9.1.1, BMF Unmasked Transcripts and Referrals.

Exception: The Business Entity transcripts are the only transcripts provided unmasked.

(8) Refer to IRM 21.2.3.5.3, Selecting a Delivery Method, and to IRM 21.1.3.9, Mailing and Faxing Tax Account Information, for mailing restrictions.

(9) If the taxpayer requests an identifying number/customer file number appear on the transcript, enter this number into the Customer File Number field on the TDS Taxpayer Information screen. TINs cannot be accepted. The field accommodates up to 10 numeric digits.

(10) Once all transcripts are in the product queue, and before selecting Continue to process the transaction, verify with the caller that you have the correct transcripts listed and all transcripts requested are included. This must be done regardless of what other checks were done earlier in the call.

1. Ensure the correct Mask or Unmask radio button was selected.
2. Repeat to the caller each transcript in the product queue – transcript type, tax form, tax year, tax month/quarter, etc.
3. Ask the caller if correct. If you are unable to confirm with the caller, do not process the transaction; no transcript can be provided.

Reminder: Only the Business Entity transcripts can be provided unmasked; all other transcripts must be masked.

Note: Masked and unmasked transcripts cannot be combined in the same TDS session. Separate sessions must be completed for masked transcripts and for unmasked transcripts.

(11) If TDS is not available (entire application is down), follow IRM 21.3.5.4.2.3, Required Systems Unavailable. If an aspect of TDS is not working, such as a specific form is not properly displaying the correct information due to a programming error, provide an internal IDRS transcript in lieu of the TDS transcript. # [REDACTED]
[REDACTED] #

(12) Complete the contact by following IRM 21.2.3.7, Call Closure Requirements.