

IRM PROCEDURAL UPDATE

DATE: 11/22/2024

NUMBER: ts-21-1124-1156

SUBJECT: Changes for Transcript Delivery System (TDS) Transcripts Sent to a SOR By TE/GE and International

AFFECTED IRM(s)/SUBSECTION(s): 21.3.10

CHANGE(s):

IRM 21.3.10.2.1(4) - Update to Oral Statement information.

(4) An account inquiry is a contact relating to a taxpayer's tax account or entity information dealing with the processing of tax returns and corrections of subsequent errors. Account-related issues may or may not be on an open account. You could have account-related issues with no open modules, such as a request for an address change or missing schedules; even some balance due accounts are not currently open on IDRS. For more information regarding open/closed accounts see IRM 21.1.3.3.2, Oral Disclosure Content/Oral TIA (Paperless F8821). For more information regarding address changes, see IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes, IRM 3.13.2.4.3, Updating BMF Address or IRM 21.1.3.20 Oral Statement Authority.

Note: If the authorized third-party requests transcript information verbally, refer to IRM 21.1.3.2.3(8), Required Taxpayer Authentication and for Oral Disclosure Consent (ODC), refer to IRM 21.2.3.5.1(7), Disclosure Requirements.

IRM 21.3.10.4.4(1) - Update to include TE/GE and International effective dates for SADI console procedures.

(1) Beginning April 8, 2024, tax professionals calling the Practitioner Priority Service (PPS) line to request TDS transcripts be deposited into their Secure Object Repository (SOR) will need to pass SOR mailbox authentication. See IRM 21.2.3.5.3 Selecting a Delivery Method and 21.3.10.4.4.1, Transcript SADI Authentication for SOR deposit. Beginning December 2, 2024, AM TE/GE and International telephone assistants 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. Also, add the SOR ID provided to AMS notes (e.g., **SORID xxxxxxxx, SORID xxxxxxxxxx, sorid xxxxxxxx, sorid xxxxxxxxxx**).

IRM 21.3.10.4.4.1(1) - Update to include TE/GE and International.

(1) Practitioner Priority Service (PPS), AM TE/GE and International telephone assistors will access the SADI Administrative Console to verify that the caller's Short ID belongs to the individual/employee authorized on the tax information authorization, Form 2848/8821/8655. The Short ID is a unique 8–10-character, alphanumeric code assigned and stored in Secure Access Digital Identity (SADI). To deliver transcripts to the SOR, the caller must provide the Short ID/Username to the PPS assistor. Once authentication is complete, and the PPS assistor is depositing the transcripts into the SOR, the PPS assistor must enter the Short ID/Username into TDS to deliver the transcripts to the caller's Secure Object Repository (SOR). Also, add the SOR ID provided to AMS notes.

Caution: A business name can be listed on Form 8821 however, the SOR must be established under the individual caller. Also, Oral Disclosure Consent (ODC) can be utilized if the established SOR can be validated. IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821) for additional information. The SSN and Name provided during authentication must match the information displayed in the SADI console.

To access the SADI Dashboard, PPS assistors will:

1. Click the URL SADI Admin: Homepage: Home to connect to the SADI Admin Console, login with PIV Card.
2. Select 'TIN' from a drop-down menu on the Search Feature. No other field should be selected from the drop-down menu.
3. Enter SSN and click search button.
4. Select the account returned by clicking on hyperlink named "View Details".
5. Verify the Short ID/Username, SSN and name of the caller match the representative's information provided during authentication - both the short ID/username and the taxpayer's name are displayed on the same page.
6. Ensure the SADI dashboard status is **ACTIVE**. If not **ACTIVE**, refer the caller to eAuthentication Help Desk number at 888-841-4648 Hours of Operations - Monday thru Friday between the hours of 6:30 AM and 6:00 PM CST.

Caution: If the status is not "Active" do not deposit transcripts, nor provide any additional information.

7. If caller indicate they do not know their Short ID/Username, but confirm they have established a SADI account, refer them to the Electronic Products and Services Support (EPSS) e-help Desk at 866-255-0654 Hours of Operation - Monday thru Friday between the hours of 6:30 AM and 6:00 PM CST. Before providing EPSS e-help Desk phone number, advise the caller their Short ID/Username can be found on e-Services Select Your Organization page.

Note: No other data may be reviewed or shared with the taxpayer – no other interpretation of the account status or details are included in this process.