

IRM PROCEDURAL UPDATE

DATE: 11/14/2025

NUMBER: ts-21-1125-3670

SUBJECT: Removal of Links and ID.me Information

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

CHANGE(s):

IRM 21.3.10.4.4(20)(Note) - Removed reference to faxing transcripts.

(20) For other tax practitioner transcript requests, provide the transcript using normal procedures, i.e., TDS or letter. When using TDS, advise the tax practitioner the transcript will be mailed to the address entered in the recipient field, which can take five to ten calendar days. See the table below:

If the request is for:	Then:
Ten or fewer modules, still active on IDRS	Provide transcripts by mail (TDS) or letter within seven days.
Ten or fewer modules in retention	Provide transcripts by mail (TDS) or letter within two to four weeks.
More than ten modules	Provide up to 30 transcripts per taxpayer. Advise the caller they may order their own transcripts for delivery online using TDS to their mailboxes or secure object repositories (SOR). Note: If the caller is not registered for e-services, refer the practitioner to the Tax Professional page at http://www.irs.gov/taxpros
Income verification for the past five years	Provide transcripts by mail (TDS) or letter within seven days.
Income verification for past ten years	Provide transcripts by mail (TDS), if available. If not available, use IRPTR.

IRM 21.3.10.4.4.1(1) - Removed ID.me Help Desk reference for accessing or creating credentials.

(1) Practitioner Priority Service (PPS), AM TE/GE and International telephone assistants 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. **Do not refer overseas representatives to Electronic Products & Services Support (EPSS) or eAuthentication toll-free Help Desk phone numbers for assistance with credentials.** Taxpayers having trouble accessing or creating an account for an IRS online service can visit www.irs.gov/registerhelp, to access frequently asked questions that includes information for both Id.me and Login.gov.

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.

Reminder: Add the SOR ID provided to AMS notes (e.g., SORID xxxxxxxx, SORID xxxxxxxxxx, sorid xxxxxxxx, sorid xxxxxxxxxx) per **IRM 21.3.10.4.4(1)**.