IRM PROCEDURAL UPDATE

DATE: 01/29/2025

NUMBER: ts-03-0125-0120

SUBJECT: IVES User Fee; Wage and Income Updates

AFFECTED IRM(s)/SUBSECTION(s): 3.5.20

CHANGE(s):

IRM 3.5.20.2 (6) - Updated General Information and Requirements for IVES Requests due to Action 61 name changing to P-21-3

(6) Requests for return information submitted on a Form 4506-C are not considered taxpayer correspondence unless indicated by the taxpayer/authorized requester and do not fall under P-21-3 guidelines in IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.

IRM 3.5.20.2.1 (3) Table- Updated Inadvertent Unauthorized Disclosure Reporting Procedure due to updating Form 1099 as Processing error

(3) It is important for the employee and manager to make the distinction between a processing error and an unauthorized disclosure of taxpayer information. This is not an all-inclusive list of scenarios.

a. Sending a taxpayer's return or return information to a party not authorized on the Form 4506 series or a valid authorization document (e.g., Form 2848, Form 8821, etc.) is an unauthorized disclosure.

   Caution: An IVES participant must be authorized to receive the taxpayer's return information at the time the taxpayer signs the Form 4506-C. See IRM 3.5.20.5.6 (2), Processing IVES Requests in TDS.

b. Sending a taxpayer's return or return information for a tax year not authorized on the Form 4506-C, even if the recipient is a third-party authorized to receive information for another tax year, is considered an unauthorized disclosure.
c. The incorrect IVES products sent to an authorized party could be unauthorized disclosure or a processing error, depending on the products. It is important to understand the difference in products and the order of expanding information. See IRM 3.5.20.6, IVES Transcript Request Information

   Note: If the authorized product requested is record of account, providing an account transcript, or return transcript would be providing less information than was authorized, and thus would be a processing error.

Note: If the authorized product requested is account transcript, providing a record of account would be providing more information than was authorized, and thus would be unauthorized disclosure.

If.	And ...	Then ...
Taxpayer signs a request to provide ABC Company with return information for TY 2020 and TY 2021,	Return information is provided to ABC Company for TY 2022,	Unauthorized disclosure.
line 5a or 5d of the IVES request is altered,	Return information is provided to the IVES participant,	Unauthorized disclosure.
Robert Solstice requests all transcript products for TY 2020 and TY 2021. Both years are Married Filing Jointly accounts, but the request only has Robert Solstice's signature,	Sarah Solstice's wage and income information is provided,	Unauthorized disclosure. **Note:** Wage and income information may only be provided for the taxpayer(s) who signed the request.
Information is sent to the incorrect IVES participant,		Unauthorized disclosure.
Information is sent to the correct IVES participant,	Products were delivered to incorrect SOR mailbox,	Unauthorized disclosure.
Request is for Return Transcript,	Record of Account, Account Transcript, and/or Wage and Income information is provided,	Unauthorized disclosure.
Request is for Account Transcript,	Record of Account is provided,	Unauthorized disclosure.
Request is for Forms 1099,	Information for Form W-2 is provided,	Processing error.
Request is for All Forms,	Return Transcript is provided,	Unauthorized disclosure.
Request is for All Forms,	Forms 1099 are provided,	Processing error.
Request is for Record of Account,	Account Transcript, or Return Transcript is provided,	Processing error.
Request is for All Forms,	Information for Form W-2 is provided,	Processing error.
Request is for W-2,	Information for All Forms is provided,	Unauthorized disclosure.

IRM 3.5.20.5 - Updated Requests for Transcripts Under IVES due to updating IVES user fee and effective date

(1) IVES teams in AUSPC, KCSPC, Memphis, and OSPC use TDS to deliver transcripts to IVES participants' SOR mailboxes.

a. Businesses apply to participate in the IVES program and register for Secure Access to obtain an SOR mailbox.
b. Expedited delivery service is only provided through the IVES program.

If...	Then...
Requesters have not applied to participate in the IVES program,	Reject the requests as third-party RAIVS requests. 1. In EFS comment section, notate Reject Batch and list the reason for rejection. 2. Route to the IVES Coordinator queue for handling. The IVES Coordinator will send the requestor information on applying for the IVES program.
An IVES request is rejected,	1. Fax the reject notification to the number provided by the participant. (See IRM 3.5.20.5.7, Rejecting IVES Requests) 2. Keep the batches intact.

(2) A participating company will fax Form 4506-C requests to the assigned fax line with an approved IVES fax cover sheet.

(3) Effective October 1, 2024, IVES participants will pay the user fee of $4.00 per transcript requested.

Note: EFS Duplicate tool ensures duplicate batches are not processed. If you receive a call or email from a participant before batching is completed stating they sent a request in twice (duplicate) by accident, advise them our software attempts to avoid duplicate processing.

a. The fee is paid by the participant or a business representative through Pay Gov and searching for keyword "IVES".
b. IVES program participants are billed monthly depending on usage.

(4) Participants are charged and billed for each situation listed below.

a. A return transcript was ordered and processed.
b. An account transcript was ordered and processed.

c. A record of account was ordered and processed.
d. A wage and income transcript (e.g., Form W-2, Form 1099) transcript was ordered and processed.
e. The IRS was unable to fill the request because incorrect/incomplete information was provided.
f. Multiple requests for the same taxpayer and tax period(s) were submitted, unless specifically requested by the IVES site.
g. A request fitting the Identity Theft criteria.
h. A request for any transcript type is rejected for any reason.

(5) The business day for the IVES production ends at 4:00 AM Eastern Time (ET). With the implementation of EFS, both day shift and swing shift production will be captured together. Any impacts to production must be reported on the day it occurs.

- Faxes or inquiries received prior to Midnight ET are considered received on the current business day.
- Faxes or inquiries received at Midnight ET or later are considered received the next business day.
- Business days are weekdays (Monday through Friday), excluding any federal holidays.

IRM 3.5.20.3.5.1 (1)b - Updated IVES Dispute Adjustments Procedures due to clarification of receipt from the IRS

(1) If an IVES participant disputes any portion of the charges received for transcript requests or has reason to believe a request has failed to be processed, specific information and actions are needed to resolve the dispute. Information that the participant must submit includes:

a. A copy of the original cover sheet showing the participant batch number.
b. Acknowledgement of confirmation from the IRS that requests were received by IVES showing the IRS batch number, if received.
c. A copy of the original Form 4506-C.
d. The reason for the dispute - such as: duplicate request; truncated transcript; incorrect year received; wrong form number (MFT); wrong type of transcript received; receipt of transcript not requested; missing request.

IRM 3.5.20.5.1.1 - Updated Review for Completeness due to additional wage and income line 7 instructions

(1) Review all requests to ensure all required information is provided and the required information is in the intended fields before processing the request in TDS.

IVES request must contain the following items:
• Taxpayer name • Taxpayer TIN

- Taxpayer address (current, prior or both)
- IVES participant name and address on line 5a
- IVES participant ID number for Form 4506-C revision 10-2022
- SOR mailbox on line 5a
- Client name, phone number, and address on line 5d for Form 4506-C
- Tax form or tax type for 6a, 6b, or 6c requests
- Transcript type clearly marked
- Tax year(s) or period(s) requested
- Signature attestation box must be clearly marked
- Signature of taxpayer or authorized representative
- If signed by authorized representative, the authorized representative check box must be marked for Form 4506-C
- If electronically signed, the electronically signed check box must be marked for Form 4506-C
- Printed/typed name below signature
- Signature date (must be within 120 days of IRS received date)

  Caution: Do not accept electronic signature date(s) within the electronic signature. The signature date must be captured in the signature “Date” field to be considered valid. Reject if the date is not in the signature date field.

- Title (BMF)
- Spouse’s signature must be present if listed on line 2a for Form 4506-C
- If spouse field is signed by authorized representative, the authorized representative check box must be marked for Form 4506-C
- If spouse electronically signed, the electronically signed check box must be marked for Form 4506-C
- Printed/typed name below signature

(2) **Do not** send information to a third-party whose name and address is not listed on the properly signed consent. Form 4506-C, must have the IVES participant’s information on line 5a and IVES client information on line 5d.

Caution: An intentional disclosure of taxpayer information by a federal employee based on an invalid consent is an unauthorized disclosure and could result in a felony criminal offense.

a. Reject if line 5a or 5d contains more than one address for the IVES participant or IVES client.
b. For Form 4506-C, reject if line 5a contains more than one listed IVES participant. Reject if line 5d contains more than one listing for the Client Company.

   Note: Some IVES participants collect transcripts for a Client Company that has been authorized by the taxpayer. The Client Company information will be listed on line 5d. This ensures the taxpayer is informed of which companies will be receiving their tax transcripts.

If the IVES participant is also the Client Company, the IVES participant information will be entered on both line 5a and 5d. These fields cannot be blank or Not Applicable (NA).

c. Form 4506-C revision 10-2022 cannot utilize **c/o** or **DBA** and will be rejected if more than one company is present on line 5a or 5d.
d. IVES participants cannot use a sticker or text box to overlay line 5a or 5d information. The IVES participant and Client Company's information must already be stamped, typed or written on the Form 4506-C when the taxpayer signs.

   Exception: IVES participants may add the IVES Participant ID number or SOR mailbox after the taxpayer signs by using a sticker, a text box, a stamp, typing or writing on line 5aiii. The SOR or Participant ID still cannot overlay any of the original information entered anywhere else on line 5a.

   Note: Form 4506-C revision 10-2022, the SOR mailbox is only accepted on line 5aiii.

(3) Client Companies receive transcript requests from IVES participants. The Client Company name, address, and phone number must be present on the Form 4506-C when the taxpayer signs. Reject if line 5d contains more than one name or address for the Client Company.

Note: If the IVES participant is also the Client Company, the IVES participant information will be entered on both line 5a and 5d. These fields cannot be blank or Not Applicable (NA).
line 5d rules only apply to Form 4506-C with revision date of 10-2022 or later.

(4) If return transcripts from line 6a, account transcripts from line 6b, and/or record of account from line 6c are requested on Form 4506-C, then taxpayers must show the tax type for the information or copies they are requesting. Types of tax are categorized into a two-digit Master File Tax Code (MFT). Taxpayers select this as a tax form or form series on line 6 of Form 4506-C. Reject the request if the entry on line 6 of Form 4506-C is blank or does not match the MFT for the types of returns the taxpayer files, letting the requestor know the entry on line 6 is incorrect or invalid. Below is a list of the commonly used MFTs with associated tax forms:

- MFT 02: Form 1120 series
- MFT 06: Form 1065
- MFT 30: Form 1040 series

  Note: For Wage & Income requests, no tax type is required. See IRM 3.5.20.6.4 Wage and Income Information (Form W-2, etc) for specific instructions.

Example: If the taxpayer enters Form 1065 on line 6 but the taxpayer filed Form 1120 series under MFT 02, reject the request for incorrect/invalid entry on line 6. If the requestor enters Form 1120 on line 6 and the taxpayer filed Form 1120-S, process the request since the type of tax (MFT) is correct.

Caution: Do not confuse the type of tax (MFT) with the taxpayer’s filing requirement. The requestor must still have authorization and sign the request with the correct title for the taxpayer’s filing requirement.

(5) If line 6 lists more than one form type, reject the request.

(6) If wage and income transcripts from line 7 are requested and **no** specific form type is listed on line 7a, "all forms" will be supplied. Up to three specific form types can be listed on line 7a and when listed, those wage and income transcripts will be supplied.

Caution: Do not provide wage and income transcripts if line 7 is **not** marked and **no** specific form type is listed on line 7a.

a. Only supply wage and income transcripts for the taxpayer(s) indicated in line 7b. If no box is indicated, supply wage and income transcripts for all taxpayers listed on line 1a and 2a.

(7) The taxpayer(s) signature or authorized person(s) signature must be on the request document to provide authorization for disclosure. The print/type name line on Form 4506-C must also be completed to identify the signer. Reject if either are missing.

a. All taxpayer(s) listed on line 1a and 2a (if included) must sign and complete the print/type name line. Reject if missing.
b. If signed by authorized representative, authorized signatory check box must be marked on Form 4506-C for IMF and BMF. Reject if missing.
c. Electronic signatures are acceptable, reject if signature is stamped.
d. If electronically signed, the check box must be marked on Form 4506-C. Reject if missing.
e. Signature(s) can extend beyond its intended field. Reject if covering required visible text for processing in the surrounding fields.
f. If there is more than one taxpayer listed, the electronic signing process must be designed to separately identify and authenticate the signer or signers.

(8) The IRS has authority to disclose taxpayer return information to a party designated by the taxpayer in the manner prescribed in the regulations for IRC 6103.

a. The regulation requires that the IRS receive the consent within **120 days** of the date that the taxpayer or authorized representative signed the consent.
b. A consent that is pre-dated or has a future date is not valid (i.e., signature date is after the IRS received date).

(9) If an IRS Received Date, handwritten received dates, or fax receipts with dates and time stamped by the receiving fax machine is not present, determine the received date using the following priority:

1. Incoming fax receipts received prior to Midnight Eastern Standard Time (EST) are considered received on the current date.
2. Incoming fax receipts received at Midnight EST or later local time are considered received the next business day.
3. Today's date minus three (3) business days.

(10) Ensure the request is not altered. Alterations include any changes made to the original information input on Form 4506-C by the taxpayer. This can include any of the following:

- Deleted items.
- Added items.
- Crossed out items.
- Writing over original entries.
- Indication of white-out.
- Indication of cutting and pasting over original entries.

Exception: IVES participants may add the IVES Participant ID number or SOR mailbox after the taxpayer signs by using a sticker, a text box, a stamp, typing or writing on line 5aiii. The SOR or Participant ID still cannot overlay any of the original information entered anywhere else on line 5a.

Note: On Form 4506-C revision 10-2022, IVES participants may no longer modify the taxpayer's request. Consider any line through a taxpayer, product, or year an alteration and reject the form.

a. A mixture of typed, handwritten, or different font entries is **not** an alteration.
b. Smudges, dots and lines across the page are **not** considered alterations.
c. Do **not** consider the request altered if the IVES participant typed or handwrote clarifications of poor quality or barely legible entries near the original entry. However, the clarifications **cannot** cover the original entries.

    Example: The IVES participant retyped the taxpayer's name and TIN to the right of the original entries because they were very light and barely legible. The typing did not cover any part of the original entries. Do not consider typing as an alteration.

    Example: The IVES participant typed over the taxpayer's original entry. Consider this an alteration.

IRM 3.5.20.5.5 (4) - Updated Identity Theft Research due to adding in BMF IDT instructions

(4) If iTV is unavailable, research IDRS following using Command Codes BMFOLE, BMFOLT ENMOD, or TXMODA / tax period or year/MFT specific using the below procedures to locate ID Theft criteria for BMF requests. If and Then Table is in priority order.

Note: The Tax Source Administration Codes are located on Command Code BMFOLE in the miscellaneous field.

Caution: A Transaction Code (TC) 972 with the same Action Code (AC), transaction date and secondary date as the TC 971 will reverse the transaction. Do not consider a transaction that has been reversed

If ...	And Requesting...	Then ...
Sort name on BMFOLE displays “POTENTIAL FAB EIN” or “IDENTITY THEFT,	Any transcript or copy of a return,	Send Letter 00050C, RAIVS/IVES Information Request Incomplete.
• **Unreversed** A Transaction Code (TC) 971 with Action Code (AC) 524 MISC code EINFAB or TC 971 AC 524 MISC code EINFB2 • **Reversed** = TC 972 AC 524 MISC code EINFAB or TC 972 AC 524 MISC code EINFB2 with transaction date equal to the TC 971	Any transcript or copy of return,	Send Letter 00050C, RAIVS/IVES Information Request Incomplete.
TC 971 AC715 MISC code POTENTEF with no subsequent TC 971 AC 715 with MISC code VALID EIN,	Any transcript or copy of return,	Send the Send Letter 00050C, RAIVS/IVES Information Request Incomplete letter to the address of record.
Identity Theft Indicator – 1,	Any transcript or copy of return,	Send the Send Letter 00050C, RAIVS/IVES Information Request Incomplete letter to the address of record.
TC 971 AC 711 with no subsequent TC 972 with the same MISC CODE and Matching Transaction date,	Any transcript or copy of return,	Send the Send Letter 00050C, RAIVS/IVES Information Request.
• **Unreversed** =TC 971 AC 522 MISC code IDTCLM, or IDTDOC with no subsequent TC 971 AC 522 MISC code CLSIDT	Any transcript or copy of return,	Send the Send Letter 00050C, RAIVS/IVES Information Request Incomplete letter to address of record.

Reversed = TC 972 AC 522 MISC code NOIDT, NORPLY, IRSERR, FALSE, or OTHER with same transaction date equal to the TC 971		
Unreversed = TC 971 AC 522 MISC code CLSIDT **Reversed =** TC 972 AC 522 MISC code NOIDT, NORPLY, IRSERR, FALSE, or OTHER with a transaction date equal to the TC 971 transaction date	- Record of Account transcript - Tax Return transcript,	Send the Send Letter 00050C, RAIVS/IVES Information Request Incomplete letter to address of record.
Unreversed = TC 971 AC 522 MISC code CLSIDT **Reversed** = TC 972 AC 522 MISC code NOIDT, NORPLY, IRSERR, FALSE, or OTHER with a transaction date equal to the TC 971 transaction date	Account transcript,	Process the request.
Unreversed= TC 971 AC 524 MISC code INACT3, INACT5, BSCLD, DFUNCT, FNLRTN, or NOFR **Reversed** = TC 972 AC 524 MISC code INACT3, INACT5, BSCLD, DFUNCT, FNLRTN, or NOFR with a transaction date equal to the TC 971 transaction date	- Record of Account transcript, - Tax Return transcript, - Tax Account transcript,	Process the request.

IRM 3.5.20.5.6 (2) 5) Table - Updated Processing IVES Requests in TDS due to adding BMF quarter

(2) Use the "Request IVES Transcript" link in TDS to process requests submitted in the IVES program. The following process will be used when working IVES requests.

Caution: Transcripts may no longer be faxed or mailed to third parties, including IVES participants. The only option for the IVES program is delivery to an SOR mailbox associated with an IVES participant account.

1. Review each Form 4506-C request for completeness, authorization, and authentication.

Use the following IRM subsections to complete review:
○ IRM 3.5.20.2, General Information and Requirements for IVES Requests. ○ IRM 3.5.20.5.1, Preprocessing Review of IVES Requests. ○ IRM 3.5.20.5.1.1, Review for Completeness. ○ IRM 3.5.20.5.2, Authorization to Release Tax Return Information. ○ IRM 3.5.20.5.3, Signature Authority for Tax Return Information. ○ IRM 3.5.20.5.4, Identification and Validation of IVES Requests. ○ IRM 3.5.20.5.5, Identity Theft Research.

Reminder: An IVES participant must be authorized to receive the taxpayer's return information at the time the taxpayer signs Form 4506-C. Sending transcripts to an IVES participant not authorized by the taxpayer on Form 4506-C is a disclosure issue.

IVES requests must be rejected for any of the indications of improper authorization below:
○ Line 5a and/or 5d has been altered. ○ The entry on line 5a or 5d appears to overlay an original entry. ○ The entry on line 5a or 5d appears to be a sticker. **Exception:** Do not reject if a sticker only contains the SOR mailbox or Participant ID number. The SOR and Participant ID number can be added after the taxpayer signs. The sticker cannot overlay any of the original information entered anywhere else on line 5a. ○ On Form 4506-C revision 10-2022: line 5a and/or 5d are blank or missing information. ○ On Form 4506-C revision 10-2022: More than one company or address entered on line 5a or 5d.

2. Accept a complete IVES request if the requester clearly identifies form or tax type, product(s), tax year(s), and taxpayer. The items they are requesting must have already been authorized by the taxpayer.
3. If box 6 has tax forms entered, and box 6a, b, or c is checked, research line 1a, and send requested products for the taxpayer on line 1a.
4. When box 7 is checked, 7b is checked, and wage and income information is requested:

If ...	Then ...
Line 1a box is checked,	1. Research taxpayer 1a. 2. Verify signature of taxpayer 1a is present. 3. Provide the wage and income

	information for 1a only.
Line 2a box is checked,	1. Research taxpayer 2a. 2. Verify signature of taxpayer 2a is present. 3. Provide the wage and income information for 2a only.
Both line 1a and 2a boxes are checked,	1. Research taxpayer 1a and 2a. 2. Verify signature of taxpayer 1a and 2a is present. 3. Provide wage and income information for both taxpayer(s).
Neither box is checked,	1. Research taxpayer 1a and 2a (if present). 2. Verify signature of taxpayer(s). 3. Provide wage and income information for listed taxpayer(s).

Note: Return transcripts, account transcripts, and record of transcripts are only provided to taxpayer 1a.

Reminder: The IVES participant cannot identify the form or tax type, product(s), tax year(s), specific taxpayer by underlining, circling, placing a box around the items they are requesting, or providing clarification in the margins on 4506-C.

5. See table below for common scenarios:

If...	And ...	Then ...
The request is for copies of Quarterly BMF returns,	only the tax year is on the request,	process the request using the last period of the tax year (e.g., 12-30-2020.
The request is for IMF or BMF returns,	the tax period requested is a fiscal year filer (any other month than December),	process the request using the tax period requested (e.g., 7-30-2020).
The request is for IMF returns,	only the tax year is on the request,	process the request using the last month of that tax year (e.g., 12-30-2020).

Reminder: The IVES participant's client must be listed on line 5d of Form 4506-C. If the IVES participant is also the Client Company, the IVES participant information will be entered on both line 5a and 5d. These fields cannot be blank or Not Applicable (NA).

6. Reject incomplete, invalid, or unauthorized requests. Notate the reason for the rejection in the EFS Discrepancy Listing and send applicable rejection letters (See IRM 3.5.20.5.7, Rejecting IVES Requests). If a request contains both rejected and processable items, then input the processable items in TDS and send appropriate letters for the rejected items. See Exhibit 3.5.20-4, IVES Reject Codes, for appropriate reject code literals.

   Reminder: The IVES participant is not able to limit the requested products on Form 4506-C.

7. Follow instructions at subsection IRM 3.5.20.6 IVES Transcript Request Information, to enter complete, processable requests into TDS. Use the short request process and submit to the participant's SOR. The IVES participant ID must be obtained from the IVES fax cover sheet, and the SOR must be obtained from line 5a of the request.
8. Input status of transcript request in EFS comment box. (i.e., process complete).

   Caution: To avoid potential disclosures and processing errors, do not use the SOR mailbox input or edited on any batch or fax cover sheets. The SOR on line 5a of the request must be input in TDS.

   Reminder: Deposit the correct transcripts into the correct SOR to avoid an inadvertent disclosure.

9. Research to resolve any errors.

If...	Then...
The error can be corrected,	Resubmit the request through TDS.
The error cannot be corrected,	1. Note the reason for the rejection in the EFS Discrepancy Listing using codes from the IVES Reject Code Job Aid. # [redacted] # 2. Mail the applicable rejection letter and form to the taxpayer or authorized third-party. 3. Fax Form 13873-IR to the participant.

10. Input a manual adjustment so that the business will be charged for each transcript product on a Form 4506-C that has been rejected from the participant's batch. See, IVES Manual Adjustments, for more instructions.

    Reminder: IVES participants are automatically charged for each product successfully delivered to their SOR mailbox via the Request IVES Transcript platform in TDS.

Procedures for Manual Adjustments
Manual adjustments must be done after each batch is completed.
Use TDS to perform the manual adjustment on rejected requests.
Make any adjustment necessary if the participant is charged for a duplicate item provided incorrectly.
IVES Coordinator or designated employee will fax the adjustment information to the participants **weekly**, at a minimum.
IVES Coordinator or designated employee must resolve participants' disputes no later than **48 hours** (2 business days) from the received date and time. If a dispute is received during non-business hours (weekend, holiday, outside IVES operational hours for day, swing, and night shifts), then consider the dispute received at 6:00 AM the following business day.

11. EFS is an inventory management system that will assemble the batch for retention. Ensure it includes the batch cover sheet, all Form 4506-C, Form 13873-IR, and applicable taxpayer forms, i.e., Form 13873-E or Form 14643.

IRM 3.5.20.6.4 - Updated Wage and Income Information (Form W-2, etc) due to additional wage and income line 7 instructions and W-2 availability

(1) Wage and income transcripts display earnings reported to the IRS on information returns filed payers. These include but are not limited to: Form W-2 series, Form 1098 series, Form 1099 series, Form 2439, Form 5498, etc.

(2) Wage and income transcripts are available in TDS for the current and nine prior **tax** years.

- Wage and income transcripts are currently only available in TDS for IMF accounts.
- Current year wage and income transcripts become available March 30, 2025 after the yearly TDS update.

  Note: Current year wage and income requests input in TDS prior to the update will transmit a notification to the IVES participant’s SOR mailbox that no records were found.

  Note: Yearly TDS update timeframes can be found in IRM 21.2.3.5.7

- Wage and income information is usually complete by the end of July following the year of the earnings (e.g., TY 2023 earning information is usually complete by July 31, 2024). July 31 is the due date for information returns when a timely extension has been filed by the payer.

  Note: Current year wage and income transcripts fulfilled prior to July 31 may be missing information if the payer has not yet filed the information returns.

(3) Use TDS to request a wage and income transcript on a processable request. Using the decision table below for various common scenarios. See IRM 3.5.20.5.7, Rejecting IVES Requests, to process rejected items.

If ...	Then ...
A future year or a year older than the current tax year and nine prior tax years is requested,	Reject any years outside of TDS availability.
Request is for BMF wage and income transcripts,	Reject the request.
Box 7 on Form 4506-C is checked, with up to three specific forms listed on line 7a (e.g., W-2, Form 1098-E, Summary, etc.)	Provide the specific forms listed on line 7a for the taxpayers indicated on line 7b for the authorized years. **Note:** With the Form 4506-C, more than one wage and income form type can be requested.
Box 7 on Form 4506-C is checked, with no specific forms indicated on line 7a,	Use “All Forms” in TDS to send information for authorized years indicated.
Box 7 on Form 4506-C is **not** checked, and no specific form is entered on line 7a (e.g., W-2, Form 1099-G, etc.,	Do not provide wage and income transcripts.
Box 7 on Form 4506-C is **not** checked, and a specific form is entered on line 7a (revision 10-2022) e.g., W-2, Form 1098-E, etc.,	Provide information for the document(s) specified on line 7a. **Caution:** Do not provide the information if the box is not checked and specified forms are somewhere other than line 7a.
Taxpayer indicates Form 1099 or Form 1098 without specifying the form type (e.g., Form 1099-G, Form 1098-E, etc.)	Use "All Forms" in TDS to send information for authorized years.
Taxpayer identifies the specific wage and income forms on the request (e.g., Form W-2, Form 1099-G, Form 1098-E, Summary, etc.),	Only provide information for the specified documents.
Request is for a Married Filing Jointly (MFJ) account on Form 4506-C (revision 10-2022),	Provide transcripts for those taxpayers checked on line 7b. If no boxes indicated on line 7b, provide transcripts for both taxpayers. **Caution:** If taxpayers are listed on line 1a and 2a, both must sign.