IRM PROCEDURAL UPDATE

DATE: 04/28/2025

NUMBER: ts-03-0425-3219

SUBJECT: IVES Timeliness Guidelines and Dispute Adjustment Procedures

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

CHANGE(s):

IRM 3.5.20.2.3 Updated Timeliness Guidelines for IVES Requests due to adding in excluding weekends/holidays

(1) IVES Requests must be input and completed within 72 hours after IRS receipt, excluding holidays and weekends.

(2) IVES requests are worked on a FIFO basis. Use the EFS Fax Date Received field to determine order of work and timeliness.

IRM 3.5.20.3.5 - Updated IVES Dispute Adjustments due to limiting disputes per one batch

(1) Dispute adjustments occur when a participant disagrees with a bill received for IVES services:

- Disputes are handled by the IVES coordinator.
- Disputes can be made for current billing periods only.
- Disputes are worked by batch with the original cover sheet, participants cannot consolidate multiple batches in a single dispute. Reject the dispute if multiple batches are in a single dispute, advise the participant to resubmit by batch with the copy of the original cover sheet.
- All requests for adjustments must be received via fax due to the presence of sensitive but unclassified (SBU) data, which also includes PII and tax information.
- The requests must be received within 3 days of the end of the month following the billing month. Requests received outside of this timeframe may be declined.

  Example: Any discrepancy for December billing must be disputed before the end of January.

IRM 3.5.20.5.3(2) a - Updated Signature Authority for Tax Return Information due to clarifying when the authorized representative check box must be marked

(2) Always check the Authorized Signatures under the Business Type section of the IAT iTV tool on all BMF requests. The iTV tool will populate this section based on current filing requirements. If the iTV tool is down, check for filing requirements using CC INOLES or BMFOLE on IDRS.

Caution: Filing requirements on IDRS may appear to be Master File Tax (Code) (MFT), but they are not.

a. If a different title is shown, a Form 2848 or Form 8821 is needed and the authorized representative check box must be marked on Form 4506-C.
b. The filing requirements that show on IDRS are for **current** filings. If you are looking for older requested information, you must research BMFOLE on IDRS for the Transaction Codes (TC) in the table below that show a change in filing requirements with the effective dates of each. This will assist in determining the authorized signature titles, and whether or not you can fill the request.

   Example: The current Filing Requirements are for a Form 1120, but the signature title does not match the Form 1120 requirements. Research to see if one of the TCs below are on the account. For this example, there is a TC 090, which shows they are changing to a Small Business or Form 1120S (the date will be off to the right). If the signature matches the requirements for a Form 1120S, process the request.

   Note: The Filing Requirements can change at any time.

Transaction Code	Title	Explanation
TC 074	Deemed Entity Classification Election	Indicates the Entity Classification Election is deemed.
TC 076	Approved Form 8832	Indicates acceptance of Form 8832, Entity Classification Election.
TC 090	Form 2553, Election by a Small Business Corporation	Indicates that beginning with the date specified in the transaction, the corporation will be taxed as a Small Business Corporation. Changes.

c. For prior year requests you will need to look at CC TRDBV, BMFOLI, BMFOLT, or BMFOLE to see if they filed the returns they are asking for.

   Note: This is also associated with the Signature Title.

d. The title(s) listed in the chart below are valid authorized representatives and are the only ones that can be considered.

<table>
<tr><th>If ...</th><th>Then ...</th></tr>
<tr><td>Information requested is for a Form 1065, US Return of Partnership Income,

(See IRM 11.3.2.4.2, Partnerships, and Exhibit 11.3.2-2, Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10))

Filing Requirement 1065-1</td><td>The Signature Title must be:

• Partner
• Limited Partner</td></tr>
<tr><td>Information requested is for a Limited Liability Company (LLC), filed on a Form 1120, Us Corporation Income Tax Return, or Form 1120S, US Income Tax Return for an S Corporation,

Filing Requirement 1120-01

Filing Requirement for 1120S will be shown as 1120-02

(See IRM 11.3.2.4.16, Limited Liability Companies (LLC))

Note: An LLC can be a:

• Single member, and no election to be treated as a corporation - No Annual Filing Requirement as a disregarded entity
• Multiple member Partnership - Filing Requirement 1065-1 (See box above)
• Corporation - Filing Requirement 1120-01 (See box below)</td><td>The Signature Title must be one of the following:

• Managing Member

Exception: If the account shows a TC 076 on IDRS Command Code BMFOLE, they may also use the titles of:

• President
• Vice President
• Secretary
• Treasurer</td></tr>
</table>

Employees will have to determine the Signature Title by Filing Requirements shown on CC BMFOLE, which shows the LLC Indicator, to determine what type of LLC: • An indicator of "M" is a multimember. • An indicator of "S" is a single member.	
Information requested is for a Form 1120, Us Corporation Income Tax Return, or Form 1120S, US Income Tax Return for an S Corporation **(See IRM 11.3.2.4.3, Corporations and 11.3.2.4.4, Subsidiary of a Corporation. See also Exhibit 11.3.2-3, Release of Documents/Schedules related to Forms 1120S pursuant to IRC 6103(e)(10).)** **Filing Requirement 1120-01** **Filing Requirement for 1120S will be shown as 1120-02** **(See IRM 11.3.2.5.1, One Percent Shareholders.)**	The Signature Title must be one of the following: • President • Vice President • Secretary • Treasurer • Assistant Treasurer • Chief Accounting Officer • Any Tax Officer, Including Controller • 1 percent Shareholder (Corporation) • Shareholder (S-Corporation) • Chief Executive Officer (CEO) • Chief Financial Officer (CFO)
Information requested is for a Form 94X series, Employment Tax Returns **(See IRM 11.3.2.4.2(2) (Note) for Form 941 information pertaining to a Partnership and IRM 11.3.2.4.17(3) for Form 941 information pertaining to a Sole Proprietorship.)**	Employees will have to determine the Signature Title by: Using Command Code INOLES or BMFOLE, which shows the filing requirements, to determine what form they are required to file. **Example:** A request for a Form 941 is received research on IDRS shows a Form 1120 Filing Requirement). You will then refer to the Form 1120 instructions in this chart to verify the correct Title is used.
Information requested is for a dissolved corporation, **(See IRM 11.3.2.4.3.(7))**	The Signature Title must be one of the following:

	• President • Vice President • Secretary • Treasurer
Information requested is for an **estate**, Form 1041, US Income Tax for Estates and Trusts, **(See IRM 11.3.2.4.7, Estates. See also Exhibit 11.3.2-1, Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10))** **Filing Requirement 1041-1**	The Signature title must be one of the following: • Executor/Executrix • Administrator/Personal Representative • Trustee • Heir at law • Next of kin • Beneficiary
Information requested is for a **trust**, Form 1041, US Income Tax for Estates and Trusts, **(See IRM 11.3.2.4.8, Trusts. See also Exhibit 11.3.2-1, Release of Documents/Schedules for Form 1041 pursuant to IRC 6103(e)(10).)** **Filing Requirement 1041-1**	The Signature Title must be one of the following: • Trustee • Beneficiary
Sole Proprietor, **(See IRM 11.3.2.4.1, Individuals. See also IRM 11.3.2.4.17, Sole Proprietorships.)** • A Sole Proprietor is an individual that operates a business and reports the income/loss from that business on Form 1040, Schedule C. • Sole Proprietors can file employment returns (Form 94X family).	The Signature Title must be one of the following: • Owner • Sole Proprietor
Request is for an Exempt Organization	Accept any Signature Title.
Request is for return information of a minor's return, (See IRM 11.3.2.4.10, Minors),	The request can be signed by the minor or the parent who signed the return.

	Note: If a parent signed the return for the minor, the parent's name will be displayed in the entity section on Master File.
Request is for return information of a joint IMF return,	The request only requires one taxpayer's signature for processing. **Reminder:** If you have a form requesting multiple periods, and one spouse is making the request, be sure to verify the person making the request has a right to all of the tax periods requested.
Request is for return information of a separately filed IMF return	Each taxpayer must sign to receive their individual return information. **Note:** If only one taxpayer signs, only that taxpayer's return information has been authorized.
Request is for wage and income (Form W-2, etc.) information,	The request must contain the signature of the payee. **Caution:** If a joint request is received, each taxpayer must sign to receive their individual Form W-2.
Request is for tax return information, is signed by a third-party and **no authorization documentation is attached**,	Research CAF and/or RAF (see below).

IRM 3.5.20.7.1(9) d Updated TSS Analyst General Responsibilities due to clarifying yellow package information

(9) # [redacted]

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