



Getting Started with IRS Transcripts

- Obtain a Centralized Authorization File (CAF) Number
 - Already have one but don't remember it? Call Practitioner Priority Service (PPS) at 1-866-860-4259 and advise the call representative that you have forgotten your CAF # and they will provide verbally or send out a letter with the number.
 - Don't have a CAF # yet? Two ways to request:
 - Log into the IRS [Tax Pro Account](#) (will need ID.me credentials) and request a CAF #, it will be provided instantly. (RECOMMENDED)
 - Submit an 8821 or 2848 to the CAF unit with "Applied For" in the section where a CAF number is requested. A CAF# will be issued within a few weeks via letter.
- Sign up for e-Services & Transcript Delivery System (TDS)
 - IRS e-Services is a suite of online tools, including the e-file (EFIN) application and the Transcript Delivery System (TDS). Access to the Transcript Delivery System (TDS) allows online access to taxpayer transcripts if you have an 8821/2848 on file with the CAF unit.
 - Requires that you have ID.me credentials, you can have only ONE set of credentials which can be used to log into multiple IRS online systems.



- Are you a Tax Professional with an EFIN?
 - After you log into the [Transcript Delivery System \(TDS\)](#) you will select the credentials (name/address) associated with the associated EFIN to proceed to requesting transcripts.
- Are you a Tax Professional filing under someone else's EFIN?
 - The owner of the EFIN will need to log into the [e-file application](#) and update the application to list you as a delegated user.
 - Once you are a delegated user log into the [Transcript Delivery System \(TDS\)](#), you will select the credentials (name/address) associated with the associated EFIN to proceed to requesting transcripts.
- Are you a Circular 230 Professional (Enrolled Agent (EA), Certified Public Accountant (CPA), or a Lawyer)?
 - Follow these instructions for signing up - [Circular 230 practitioner e-Services access | Internal Revenue Service](#)

☐ Accessing Taxpayer Transcripts

- In order to access you will need a Taxpayer Information Authorization (form 8821) or Power of Attorney (form 2848).
NOTE: Generally, only Circular 230 Tax Professionals can execute a 2848 Power of Attorney. An 8821 Tax Information Authorization can be executed by anyone and is the recommended form if not representing the Taxpayer.



- Several ways the form can be submitted:
 - Fax or Mail to the [Centralized Authorization File Unit](#).
 - [Upload](#) to the CAF unit online (RECOMMENDED).
 - Only option which allows for an electronic signature – see [Instructions](#) for requirements. Can also upload an original/wet signature.
 - Request Electronically via the [Tax Pro Account](#).
 - Requires the Taxpayer to have an [IRS Online Account](#) in order to approve the authorization request.
- Once the Taxpayer Information Authorization (form 8821) or Power of Attorney (form 2848) is processed by the CAF Unit, which usually takes 2 weeks (sometimes less, sometimes more), the Tax Pro can access transcripts by logging into [Transcript Delivery System \(TDS\)](#).
- If the Taxpayer Information Authorization (form 8821) or Power of Attorney (form 2848) is not yet processed with the CAF unit you can call the Practitioner Priority Service (PPS) at 1-866-860-4259, fax over a copy of the 8821/2848 while on the phone, and request transcripts be placed in your SOR mailbox.
 - What is the SOR Mailbox? The Secure Object Repository is mailbox located within e-Services where IRS personnel can send transcripts for tax pros. A Mailbox ID (aka Short ID) is assigned upon signing up for e-Services and can be located at the top right upon logging into e-Services. See IRM 3.42.8.5.2 (10-01-2022) Short ID.



- NOTE: The 8821 or 2848 you fax in must have a wet signature, an e-Signature cannot be accepted over the phone. A wet signature is a signature where at one point pen hit paper, can be subsequently faxed or scanned.
 - Utilize an Internet Service Provider (ISP) like Tax Help Software to automatically pull, and analyze, transcripts through Transcript Delivery System (TDS) for taxpayers where the authorization is on file with the CAF Unit.
- Types of Transcripts Available
- Tax Return Transcript - shows most line items from your original Form 1040-series tax return as filed, along with any forms and schedules. It doesn't show changes made after you filed your original return. This transcript is available for the current and three prior tax years.
 - Tax Account Transcript - shows basic data such as filing status, taxable income, and payment types. It also shows changes made after you filed your original return. This transcript is available for tax pros back to 1990 if 2848/8821 has authority.
 - Wage and Income Transcript - shows data from information returns such as Forms W-2, 1098, 1099, and 5498 . If you see a message of “No Record of return filed” for the current tax year, it means information has not populated to the transcript yet. Check back in late May. Current tax year information may not be complete until July. This transcript is available for the current and nine prior tax years.