

IRM PROCEDURAL UPDATE

DATE: 03/06/2017

NUMBER: wi-21-0317-0442

SUBJECT: Self-Select PIN Clarification; Link for VITA/TCE/AARP Sites; See Payment History Option on the Online Account Application

AFFECTED IRM(s)/SUBSECTION(s): 21.2.1

CHANGE(s):

IRM 21.2.1.39 - Updated (6) and (8) to clarify that 1040-NR filers may use the Self-Select PIN.

- 6. Who is eligible to electronically sign using the Self-Select PIN signature method?**
 - Taxpayers filing form 1040, 1040A, 1040-EZ, 1040-SS(PR), 1040-NR.
 - Taxpayers who did not file for Tax Year 2011, but have filed previously.
 - Taxpayers who are age 16 or older on or before December 31, 2016, who have never filed a tax return.
 - Primary taxpayers under age 16 who have filed previously.
 - Secondary taxpayers under age 16 who have filed in the immediate prior year.
 - Military personnel residing overseas with APO/FPO addresses.
 - U.S. citizens and resident aliens residing in the U.S. Possession of Puerto Rico or with foreign country addresses.
 - Taxpayers who are filing on behalf of deceased taxpayers.
- 7. Taxpayers required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return:**
 - Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgement)
 - Form 2848, Power of Attorney and Declaration of Representative (or POA that states that the agent is granted authority to sign the return.)
 - Form 3115, Application for Change in Accounting Method
 - Form 3468, attach a copy of the first page of NPS Form 10-168A, Historic Preservation Certification Application (Part 2 - Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
 - Form 4136, attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider

identifying the product as renewable diesel and, if applicable, a statement from the reseller

- Form 5713, International Boycott Report
- Form 8283, NonCash Charitable Contributions, Section A (if any statement or qualified appraisal is required) or Section B., Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- Form 8332, Release / Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009) (see instructions)
- Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit, attach the certificate for Biodiesel and, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8949, Sales and Other Dispositions of Capital Assets, (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949

8. Who is not eligible to electronically sign using the Self-Select PIN method?

- Taxpayers under age 16 who have never filed.
- Secondary Taxpayers (spouse) under age 16 who did not file in the immediate prior year.

NOTE: The Form 8453, U.S. Individual Tax Transmittal for an IRS e-file Return, will now be used to submit all required attachments to both online and practitioner prepared individual income tax returns.

IRM 21.2.1.42 - Updated link in (1) for the VITA/TCE/AARP sites.

1. Direct the taxpayer to the list of VITA/TCE/AARP/FSA (Volunteer Income Tax Assistance and Tax Counseling for the Elderly, American Association of Retired Persons, Facilitated Self-Assistance) sites available on IRS.gov for future reference. Access the link <http://vp0smtbwebspc60.ds.irsnet.gov:8080/Default.aspx> on SERP's Who/Where tab, which provides an online nationwide directory of volunteer assistance locations taxpayers may visit for free filing assistance. Use this link to refer taxpayers to volunteers.

CAUTION: VITA/TCE/AARP/FSA sites are intended to assist taxpayers in return preparation, but limited in the services they provide. Do not direct callers to these sites for individual tax law questions or other services not provided. Refer to Publication 3676-B, ITA/TCE Site Location Flyer for Field

Assistance, Taxpayer Assistance Centers , which provides a list of the returns and forms IRS certified volunteers have been trained to work.

IRM 21.2.1.62 - Updated guidance for added functionality to the See Payment history option for the Online Account application.

1. Online Account is a new online system that allows taxpayers to access their IMF account information through IRS.gov.
2. Online Account is currently offered only in English and includes balances on MFTs 30 and 35.
3. Access requires the taxpayer verify their identity and pass a rigorous authentication process using Secure Access eAuthentication. See IRM 21.2.1.58, Secure Access eAuthentication, for more information.
4. The Online Account application provides taxpayer access to the following options:
 - View Balance Due,
 - Make a Payment,
 - See Payments.
5. The View Balance Due option offers the taxpayer the following options to view their balance due:
 - a. The application allows the taxpayer to view their Account Summary, which displays the cumulative balance owed to the IRS. If the taxpayer has an issue which will not allow an accurate calculation of the Cumulative Balance Due, a message will be provided stating that the Cumulative Balance Due is not available. This message will not keep the taxpayer from viewing additional information in the application.
 - b. The application provides an overview of the taxpayer's balance due by year. The overview by year table will display information for the four most recent tax years as well as older years with balance due or TDI returns. The taxpayer will be able to select any year that is not fully paid to retrieve a breakdown of the balance owed and/or additional information for that year.
6. The Make a Payment option offers the taxpayer a link to the following payment options:
 - a. **Pay by Bank Account** - Information will be provided to the taxpayer on how to make a payment by bank account. A link will be provided to Direct Pay, an existing application on IRS.gov. See IRM 21.2.1.48.1, IRS Direct Pay, for additional information.
 - b. **Pay by Card** - Information will be provided to the taxpayer on how to make a payment by Credit or Debit Card. A link will be provided to the Pay your Taxes by Debit or Credit Card page on IRS.gov, allowing the taxpayer to select a payment processor.
 - c. **Set up a Payment Plan** - Information will be provided to the taxpayer on how to set up either a short-term payment plan or an Installment payment plan if they need more time to pay their balance due. A link

will be provided to the Online Payment Agreement application. See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, for additional information.

7. The See Payments option allows taxpayers to view their payment history made in the last 18 months.

NOTE: Only payments that have successfully posted to their accounts on MFTs 29, 30, 35, and 55 will be displayed.

8. Additional information regarding Online Account may be accessed through the Employee Demo site via SERP under Job Aids, Part 21, Chapter 2. The link is to a prototype of the Online Account application so assistors can see how Online Account will look and function when customers use it.