

## **IRM PROCEDURAL UPDATE**

**DATE: 10/20/2016**

**NUMBER: wi-21-1016-1560**

**SUBJECT: Form 94X e-File, E-Services, and Secure Access eAuthentication;  
EFTPS Customer Service Number**

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

**CHANGE(s):**

**IRM 21.2.1.40 - updated (3) and (7) to correct mislabeled information.**

1. The taxpayer may use tax preparation software bought off-the-shelf or available by electronic transmission to create an electronic income tax return using a personal computer Internet connection. A taxpayer may file up to five returns electronically with one software package.
2. The online company will transmit online returns from the taxpayers to the appropriate Submission Processing Campus within 24 hours; retrieve the taxpayer acknowledgement and provide the acceptance or rejection notification to the taxpayer.
3. Each taxpayer is required to use a Self-Select Personal Identification Number (SSP) or the Adjusted Gross Income (AGI) from the prior year return (see paragraphs 7 and 8 below) to sign his/her e-file online return.
4. Taxpayers choosing to electronically prepare and file their return using an online software package will be required to use the Self-Select PIN method as their signature. The taxpayer selects five numbers (except all zeros) to enter as their electronic signature. As part of the authentication process, the taxpayer has the option to choose between two "shared secrets" or an Electronic Filing PIN (EFP).
5. The shared secrets are the original prior year Adjusted Gross Income (AGI) or prior year self-selected PIN. The prior year self-selected PIN is the five digit PIN the taxpayer used to electronically sign their previous tax year e-file return. The online filer has to enter their date of birth and one of the following:
  - o Prior year AGI or
  - o Prior year SSP or

The taxpayer may enter all three, but only one has to match for successful authentication.

6. The taxpayer cannot use the AGI from an amended return, a corrected amount from a math error notice or other changes made during IRS processing. If the taxpayer does not have his/her original AGI, he/she may call toll-free, 1-800-829-1040 to request the original figure. See IRM

3.42.5.9.1.1(3), *Self-Select PIN Method* for further instructions if AGI is a negative amount.

7. If the taxpayer is calling to request the prior year AGI or SSP in order to e-file, authenticate the caller following procedures in IRM 21.1.3.2.3, *Required Taxpayer Authentication* and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*. If the taxpayer fails high risk disclosure, follow procedures in IRM 21.2.1.40.2, *Taxpayer Fails High Risk Disclosure during AGI Request*. When the call is identified by the IAT disclosure tool as having identity theft involvement and needs a transfer as directed in IRM 21.2.1.40.1, **E-file 1040 Series Online Filing with Prior Year Identity Theft**, you can bypass disclosure and inform the taxpayer you are transferring their call to an assistor who will authenticate them on the account and provide them with a special number to file their tax return electronically. See IRM 21.2.1.40.1(4), **E-file 1040 Series Online Filing with Prior Year Identity Theft**, for transfer procedures.

**NOTE:** The AGI or SSP can be provided to either spouse over the telephone only for the year the joint return was filed if he/she meets the disclosure requirements above.

**CAUTION:** If the IAT disclosure tool displays an identity theft indicator see paragraph (9) below.

8. Use the "What's my AGI" portion of the IAT Disclosure tool to provide the taxpayer with the prior year AGI or SSP. IDRS CC RTVUE or CC TRDBV can also be used if the tool is not available.

**CAUTION:** If there are multiple returns for a tax year, CC RTVUE will show multiple tax returns for that year. The returns are in DLN order and the TC 150 may not be the first return shown. Input 00X where X is the number of returns, e.g., If the TC 150 has a higher DLN than the TC 976, the TC 976 will be on CC RTVUE first as 001 and the 150 would be 002.

**NOTE:** If the tool does not provide the SSP, explain to the taxpayer that the SSP information is not currently available and the prior year AGI is all they need to validate and sign the return.

**NOTE:** IDT victims will also need an Identity Protection PIN (IPPIN).

9. The IAT Disclosure Tool will alert users to conditions on modules of accounts on which identity theft (IDT) is a factor and/or suspected and documented. A list of identity theft action codes can be found in IRM 25.23.2.16, *Tracking and Reporting Identity Theft Cases - Identity Theft Indicators*. See IRM 25.23.2, *Identity Protection and Victim Assistance - General Case Processing*, for more detailed information on identity theft action codes. The IAT Disclosure Tool will display "IDT Indicator" in the alert box. See IRM 21.2.1.40.1, *E-file 1040 Series Online Filing with Prior Year Identity Theft*, for special handling procedures.

### IRM 21.2.1.43 - updated guidance for Form 94X e-File.

1. Reporting Agents who file Form 941, *Employer's Quarterly Federal Tax Return*, returns for themselves or others are eligible to participate in this program.

**NOTE:** Software Developers who develop and test software are also eligible participants of this program.

2. Participants must submit:
  - o Reporting Agent's List to the Ogden Accounts Management Campus (OAMC).
  - o Form 8655, *Reporting Agent Authorization*, to the OAMC.
  - o Online IRS *e-File* Application (after first registering for e-services at [www.irs.gov](http://www.irs.gov)) for the following:  
Select "Program(s) Applying For" and add Reporting Agent as Provider Option, then select Forms and add 94X. Once submitted and approved, Letter 3086-A will be automatically generated and mailed to the address on the application.
3. Complete three easy steps: Create an IRS e-services account, submit your application, and pass a suitability check.
4. Reporting Agents have signature authority and electronically sign returns using an assigned five-digit Personal Identification Number (PIN).
5. Modernized *e-File* (MeF) for Employment Taxes offers an improved way to file Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945 electronically. On MeF, the current and two prior tax year returns (no amended) are accepted by Form 941. In tax year 2017, Form 941 will accept all quarters for 2014, 2015, 2016, and the first three quarters of 2017.

**NOTE:** Corrections to employment taxes must be made using the 94X Series, Adjusted Tax Forms. For more information, refer to Correcting Employment Taxes.

6. The following is a list of attachments that can be transmitted through Form 941 *e-file*:
  - o Schedule B, *Report of Tax Liability for Semiweekly Schedule Depositors*.
  - o Schedule D, *Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations*.
  - o Schedule R, *Allocation Schedule for Aggregate Form 941 Filers*.

**NOTE:** Form 8974, *Qualified Small Business Payroll Tax Credit for Increasing Research Activities*, will be able to be attached starting in tax year 2017.

**IRM 21.2.1.47 - updated (2) to clarify the EFTPS customer service number.**

2. Generally, businesses and individuals must enroll in the EFTPS program to participate. Taxpayers can visit <https://www.eftps.gov/eftps/> to enroll in EFTPS and to obtain information on how to complete a payment, or they can call EFTPS Customer Service for assistance:
  - Customer Service 1-800-555-4477
  - Spanish 1-800-244-4829
  - TDD Hearing Impaired 1-800-733-4829

**IRM 21.2.1.48.1 - updated (4) to clarify guidance regarding deceased taxpayers.**

4. Please advise joint filers using Direct Pay to complete the "Verify Identity" page using their information, even if the taxpayer is making an estimated tax payment. This will ensure that the payment is promptly applied to balance due account. Taxpayers should use their own Social Security Number. The payment will transfer to the joint account one cycle later. This should be the same even if the taxpayer is making payments on an account where the primary taxpayer is deceased.

**IRM 21.2.1.52 - corrected the IRM link.**

1. Get Transcript is an online ordering system for individual accounts, not business accounts, available through IRS.gov. The application provides two options: Get Transcript ONLINE and Get Transcript by MAIL. See IRM 21.2.3.3.2, *IRS Website (IRS.gov)*, for additional information.

**IRM 21.2.1.53 - updated guidance for E-Services.**

1. E-Services is a suite of web-based products that provides customers with electronic options for interacting with the IRS. For instructions on how to use E-Services and become an IRS *e-file* participant, and to learn the guidelines for using the Integrated Enterprise Portal (IEP), review the following:
  - IRM 3.42.10, *Authorized IRS e-file Providers*
  - IRM 3.42.8, *E-Services Procedures for Electronic Products and Services Support (EPSS)*
  - Pub 3112, *IRS e-file Application and Participation*
2. IRS employees also use the e-Services product Transcript Delivery System via the Employee User Portal (EUP). IRS employees should seek help with get-it services or by calling 1-866-743-5748 when problems are encountered.
3. The following is a list of products (key words) and some definitions to help with the terminology of e-service:

- **Bulk TIN Matching (BTM)** allows an authorized payer to match up to 100,000 TIN and name combinations against IRS records, within 24 hours, prior to filing information returns, e.g., Forms 1099, etc.
- **e-File Application:** allows a third party to apply "online" to become an e-filer and allows approved applicants access to certain e-service products
- **Affordable Care Act (ACA) Application for TCC** allows approved applicants to electronically file IRS ACA information returns.
- **New TIN Matching Application** allows approved users to submit TIN/Name combinations against IRS records
- **Transcript Delivery System (TDS)**
  - Internal** - allows IRS employees to deliver sanitized transcripts to taxpayers or their designee.
  - External** - allows authorized practitioners or state users to request and receive access to sanitized transcripts.
- **TIN Matching** allows an external authorized payer to match up to 25 TIN and name combinations, per request, against IRS records during an "online" session. This allows a payer to check names and TINs prior to filing information returns, e.g., Forms 1099, etc.

#### **IRM 21.2.1.58 - updated guidance to Secure Access eAuthentication.**

1. Secure Access eAuthentication is a rigorous identity-verification process that helps protect taxpayer data and IRS systems from automated cyberattacks. Before accessing certain IRS online self-help tools, users must first register through Secure Access and authenticate their identities. Thereafter, each time registered users return to the tool, they must enter both their credentials (username and password) plus a security code sent via mobile phone text.
2. Secure Access eAuthentication is accessed automatically when individuals visit any of the IRS self-help tools protected by the authentication process. Individuals can learn more about this process at Secure Access: How to Register for Certain Online Self-Help Tools, which can be found at [www.irs.gov/secureaccess](http://www.irs.gov/secureaccess) Currently, it is utilized by three applications:
  1. Get Transcript ONLINE - See IRM 21.2.1.52, *Get Transcript*, for more information.
  2. IP PIN - See IRM 25.23.2.21, *Identity Protection Personal Identification Number (IP PIN)*, for more information.
  3. Online Payment Agreement - See IRM 21.2.1.57, *Online Payment Agreement (OPA) for IMF Debts*, and IRM 21.2.1.57.1, *Online Payment Agreement for Certain BMF Debts*, for more information.
3. To successfully authenticate their identities, first time users will need the following:
  - A readily available email address
  - Social Security Number, secondary taxpayers on a joint account should use their own SSN and financial information
  - The filing status and address from the last-filed tax return

- Personal account number from a:  
credit card, or  
home mortgage loan, or  
home equity (second mortgage) loan, or  
home equity line of credit (HELOC), or  
car loan
- A readily available mobile phone. Only U.S.-based mobile phones may be used. The user's name must be associated with the mobile phone account. Landlines, Skype, Google Voice or similar virtual phones as well as phones associated with pay-as-you-go plans cannot be used.
- Users who placed a security credit freeze with Equifax should contact Equifax and ask to temporarily remove the credit freeze. Once successfully registered, users should request Equifax to restore the freeze.

**NOTE:** The three applications vary slightly in what is requested of users, such as the amount of financial information to provide, and accepting an ITIN or SSN compared to only accepting an SSN.

4. Part 1 of the registration process: user submits their name plus an email address. A confirmation code is sent immediately to the email address and must be entered into the Secure Access prompt by the user. The user must successfully pass each part of the verification process in order to advance to the next stage.
5. Part 2: user submits identity proofing information such as name, Social Security Number, date of birth, as well as filing status and address as listed on last filed tax return.
6. Part 3: user submits financial information for verification such as the last eight digits of a personal credit card or account numbers for a car loan, home mortgage, home equity loan or home equity line of credit. The IRS only uses the financial information to verify identity. The taxpayer is not charged a fee, and the companies do not provide the IRS with information regarding account balances. This action creates a "soft inquiry" with the date of the request. Soft inquiries do not affect the taxpayer's credit score and are displayed in the version of the credit profile viewable only to consumers and not reported to lenders. No additional soft inquiries are generated once the taxpayer has completed registration.
7. Part 4: user submits telephone number for a text-enabled mobile phone associated with their name. An activation code is immediately sent to the mobile phone and must be entered at the prompt. After authentication, the user will create a username and password, plus select a site image and site phrase.

**NOTE:** Alternatively, the user may request an Activation Code by Mail, which will be delivered via U.S. Postal Service within five to ten calendar days. Users will still need a text-enabled mobile phone. Upon receipt of the Activation Code by Mail, users should return to Secure Access and enter the activation code at the prompt. Users will be prompted to enter a mobile phone

number (this path does not require the phone to be associated with the user's name) and a security code text will immediately be sent to the mobile phone to verify its number. After verification, the user will be directed to create a username and password, plus select a site image and site phrase.

8. Taxpayers using Secure Access eAuthentication when registering for Get Transcript ONLINE may call the toll-free line requesting assistance. Follow IRM 21.2.3.5.9.2, *IMF Transcript Ordering*.

**NOTE:** AM Toll-free employees should not address questions related to Secure Access eAuthentication. Advise the caller to follow guidance provided by the application.

9. After successfully authenticating their identities, taxpayers will receive a CP 301, *Online Services eAuthentication Notice*, in the mail confirming account creation. Returning users can only access the online tools if they provide their username and password PLUS a six-digit security code that will be sent to the mobile phone number entered as part of the registration process. This two-step process (credentials and security code) allows Secure Access to add an extra layer of protection to selected IRS.gov self-help tools. The process makes it more difficult for automated cyberattacks or account-takeover attempts to be successful.
10. The EPSS Help Desk will assist callers **who have already established an online account** with certain account maintenance issues. EPSS supports the following types of Secure Access eAuthentication calls:
  - Login issues (password, User ID, locked out)
  - Customer believes they did not create account
  - Customer needs account disabled/enabled
  - Customer is experiencing problems with accessibility software (Dragon, Zoomtext, etc.)
11. CSRs speaking with taxpayers should encourage taxpayers encountering problems to use the self-help methods available on IRS.gov and within the applications by accessing the **frequently asked questions** and hyperlinks.
12. If the caller is experiencing an issue as stated in (11) refer the caller to the toll free number provided in the system message.

**NOTE:** The EPSS Help Desk does not provide technical support for other issues involving Secure Access eAuthentication, Get Transcript, Online Payment Agreements (OPA) or the IP PIN application.