

IRM PROCEDURAL UPDATE

DATE: 10/02/2023

NUMBER: wi-21-1023-0986

SUBJECT: Business Online Account (BOLA) - Business Tax Account is Available; New Information on Tax Pro Account; ICCE Finesse CTIOS/IPBlue is Now ICCE Finesse

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

CHANGE(s):

IRM 21.2.1.32 - Revised ICCE Finesse application name, removing CTIOS/IPBlue.

ICCE Finesse Desktop Application Call Referral Data

(1) When a taxpayer exits from an Interactive Application (IA), either by choice or by failure to respond correctly to the menu option, the call is routed to a CSR assigned to the "Default Application". This is referred to as a "default" from an IA.

(2) Call referral data is displayed on the ICCE Finesse desktop application in the call data section and describes information about the call that has "defaulted" from the system. The call referral data displays the following information on the desktop application:

- Caller's TIN
- Three-digit alpha to identify the automated application
- An asterisk (*) following the three-digit application to indicate Spanish language call (e.g., CSS*, REF*, ETM*).

Note: CSRs begin a call by greeting the caller in Spanish when this indicator (*) is present.

(3) Use of the call referral data, along with IDRS CC VPARS screen information allows you to complete inquiries without asking the taxpayer duplicate questions.

(4) When technical problems are encountered along with any Interactive Application, the desktop application displays the code for the application (VBD, REF, etc.) with an error message from below:

- No IP Response (No response from Interactive Processor)
- NO IDRS RESPONSE (No info received from IDRS)
- IDRS COMM ERROR (IDRS Communication error)

- INVALID VRU PACKET (IP received invalid VRU packet)
- IDRS CMD Error (IDRS Command Code error)
- VRU Link Down (Voice Response Unit link down)
- Invalid RT Code (Invalid Route Code)
- Invalid CRP Code (Call Referral Number not listed in CRP Table)
- VRU Config Error (Configuration error occurred on VRU)
- VRU Internal Error (Internal error occurred on the VRU)

(5) To complete calls with technical problems, follow normal incoming call procedures, including taxpayer/Third-party authentication.

(6) Upon completing the call, immediately notify the manager or system administrator of the error message.

IRM 21.2.1.57(14) - Removed information relating to Authentication. It has been moved to the new IRM 10.10.3, Centralized Authentication Policy (CAP).

(14) Powers of Attorney (POA) who have filed Form 2848 and are authorized to represent a taxpayer may use OPA on their client(s) behalf. Refer to IRM 10.10.3, Centralized Authentication Policy (CAP) to see what POAs must enter to be authorized.

IRM 21.2.1.57.1.1(1) - Removed information relating to Authentication. It has been moved to the new IRM 10.10.3, Centralized Authentication Policy (CAP).

(1) BMF taxpayers (or their POAs) must first verify their individual identity through Secure Access Digital Identity (SADI) as outlined in IRM 21.2.1.58.2. Refer to IRM 10.10.3, Centralized Authentication Policy (CAP), to see what BMF taxpayers (or their POAs) must provide to verify their authority to establish an online agreement for the business.

IRM 21.2.1.63(33) - Added new paragraph for tax professionals who have linked CAF numbers. Paragraph 33 was moved down to 34.

(33) Tax professionals who have linked their CAF number (currently only available to individuals who have the CAF number assigned to them as individuals) can view taxpayer information Including balance due modules that are covered by any authorizations on file. The taxpayer can access this same information in their individual online account.

IRM 21.2.1.64 - Added new subsection for Business Online Account (BOLA) - Business tax account with guidance.

Business Online Account (BOLA) – Business Tax Account

(1) Business Online Account (BOLA) - business tax account is an online system that allows taxpayers to securely access their Business Master File (BMF) account information and Energy Credits Online (ECO) through IRS.gov/account.

(2) Business tax account is currently available to sole proprietorships. Access for other entity types will be included in future releases as requirements are finalized.

(3) The user will be the Owner. The Owner of the sole proprietorship will be required to log in through SADI using their individual TIN, and their EIN combination will be verified against IRS records to access account information.

- The SADI login is the same login as IOLA.
- To validate they're part of the business, the individual will have to already be identified as an owner via Form 8822-B, SS-4, or the online EIN application.
- If the validation fails, the business user won't be granted access as the owner.

Note: If a third party (e.g., power of attorney, tax professional) requests access to a client's account, they will need to use Tax Pro for access.

(4) Business tax account is available in English and includes information on Master File Transcripts MFT 01, 10, 11, 13, 14, and 16 for the current year, and the prior five years they filed.

(5) The business tax account application provides the owner access to the following via navigational tabs:

- Account landing page
- Business account screen
- Account home
- Account balance
- Payments (to select payment options or payment activity)
- Tax records
- Designated employee (DE) authorization
- Energy Credits Online (ECO) capabilities

(6) The **Account Landing** page will allow the owner to sign-in using ID.me as the authorized sole proprietor. There are two options on the sign-in page. This will give the user access to IOLA, business tax account, and to ECO.

- Sign in with an existing account: The ID.me is a one-time setup. If the taxpayer has already created an account for IOLA or Tax Pro Account they will use the sign in with an existing IRS account tab.

- Create a new account: A new user will have to create a new account using the ID.me create an account tab.

Note: If the business is **not** a sole proprietor, they will be directed to a page with the error message “Currently, we only support Sole Proprietorships.” There will be a tab called Clean Energy and Manufacturing Credit that will take them to the ECO page.

(7) The **Business Account** Selection page will allow the owner to view a list of all businesses they have access to, with the ability to switch between different EINs without having to log out of SADI.

Note: The account landing page will have a ECO tab. If a business user is not a sole proprietorship, they’ll ONLY see a tab for ECO.

(8) The **Account Home** page provides the owner with an overview of their account with links to other pages within the application. The account home page can be viewed once the owner has selected the business entity tab on the account landing page. They can view the business name, address, masked EIN, business entity type, the owner’s name, the DE’s they have authorized, filing requirements and company type/structure.

(9) The **Account Balance** page allows the owner to view scheduled, pending and processed payments:

- The **balance due** tab will allow the owner to view the balance due for their business broken down by MFT and year. The Owner shall see all the individual module balance due (e.g., 940, 941, 1120C).

Note: If there is a specific status and/or freeze codes on the tax module, it will limit the balance due. A message will inform the user that the tax module won’t be shown at this time.

- **Request a Certificate of Government Award Eligibility:** A business seeking to contract with the government or applying for financial assistance may be asked to provide a Tax Check Certificate for Government Award Eligibility to support the government-wide prohibition against agencies contracting with entities that have unpaid tax debt.
- **Request a Business Tax Compliance Report (BTCR):** A business must timely file all required returns and pay all tax debt on time. The BTCR will indicate whether the business is compliant and has no unpaid liabilities. A “Compliance Issue” result means federal tax debts are being paid on time through an installment agreement or are pending resolution through ongoing administrative or judicial proceedings. The BTCR will list any unpaid liabilities by tax period, form and status with balance owed until the collection statute of limitations expires.

(10) The **Tax Records** page allows the owner to view or obtain the following account related information:

The owner will have access to the tax records snapshot, which contains key information from their most recently filed tax return as originally filed (if available). The following information will be provided:

- Form Filed
- Filing status
- Adjusted gross income
- Refund amount (if applicable)

Owners will have a link to the “Get Transcript” application where they can view, print or download their tax record. Owners will be taken directly into “Get Transcript” without having to re-authenticate.

(11) The **Designated Employee (DE)** page will allow the owner to add/remove/validate up to 20 DEs. The owner will be able to add an employee by providing the starting and ending tax period(s) for every DE. This will allow access for up to three years past the time they were added or re-validated.

The DE will be able to access the following:

- Specific tax periods the owner has designated
- View account information for the tax periods they are designated for (e.g., Account Balance, Payment History)
- Make Payments for any tax periods
- Request a tax compliance check

Note: The DE cannot legally sign forms, cannot designate other employees, cannot view list of Owner/designated Employee(s) list, and/or act on behalf of the business without the proper authorization from the business owner. Please see IRM 11.3.3, Disclosure to Designers and Practitioners.

(12) The **ECO** page will provide access to ECO Capabilities for all eligible businesses and tax-exempt entity types. Sole Proprietorship Owners with an EIN will be able to access the ECO Capabilities and business tax accounts. All other entity types, at this time, will only be able to access the Clean Energy capabilities.

- The ECO page provides the validation, qualification, reporting, and registration for the following credit that businesses and tax-exempt entities can use:
Clean Vehicle Credit (CVC) - Seller Dealer and Seller Report

For more information on ECO and what other clean energy credits will be coming out for businesses and tax-exempt entities, go to Inflation Reduction Act of 2022 | Internal Revenue Service ([irs.gov](https://www.irs.gov)).