

## IRM PROCEDURAL UPDATE

**DATE:** 11/20/2023

**NUMBER:** wi-21-1123-1108

**SUBJECT:** Taxpayer Authentication; EFTPS Information; Large Corp Program Participation

**AFFECTED IRM(s)/SUBSECTION(s):** 21.7.1

**CHANGE(s):**

**IRM 21.7.1.4.7.1(6) Updated IRM link in If and Then Chart for taxpayer authentication procedures previously referencing IRM 21.1.3.2.3 (8), Required Taxpayer Authentication to IRM 10.10.3.3.6, Identity Proofing for Required Taxpayer Authentication per SERP Feedback #14103**

(6) Authenticate the caller by following procedures in the table below:

<b>If the caller states they are</b>	<b>And</b>	<b>Then</b>
The taxpayer	Is authenticated following procedures in IRM 10.10.3.3.6, <i>Identity Proofing for Required Taxpayer Authentication</i>	Continue to paragraphs 7, or 8.
An authorized third-party who can supply the taxpayer's EIN	Authorization is established with guidelines in IRM 21.1.3.3, <i>Third-Party (POA/TIA/F706) Authentication</i>	Continue to paragraphs 7, or 8.
An authorized third-party who could not supply the taxpayer's EIN	And their personal identity is authenticated using the procedures in paragraph 5 above	Continue to paragraphs 7, or 8.

**Caution:** If the caller cannot be authenticated following the above procedures, do not disclose the EIN.

### **IRM 21.7.1.4.8.1.1(1) Added reference to Form 9779 EFTPS Business Enrollment Form**

(1) Taxpayers can enroll at <https://www.eftps.gov> or by completing Form 9783, *EFTPS Individual Enrollment Form*, or Form 9779, **EFTPS Business Enrollment Form** and mailing it to the EFTPS Enrollment Center listed on the form.

**Note:** Enrollment via the web is more convenient.

**IRM 21.7.1.4.8.1.1(2) Updated hours of operation for EFTPS Customer Service and added the EFTPS Customer Service Phone number for callers outside of the United States 303-967-5916 per SERP Feedback #13969**

(2) Taxpayers can call EFTPS Customer Service for an enrollment form or order the form online at <http://www.irs.gov>. For more enrollment information, taxpayers should call one of the customer service numbers listed for either BMF or Individual Master File (IMF) taxpayers as noted below.

Type of Caller	Toll-free Telephone Number
Voice	800-555-4477 (BMF EFTPS Customer Service call centers open 6 am-2 am ET Mon-Fri and 8 am-8 pm ET Sat-Sun)
Federal Agencies	877-333-8292 (6 am-2 am ET Mon-Fri and 8 am-8 pm ET Sat-Sun)
Spanish	800-244-4829 (6 am-2 am ET Mon-Fri and 8 am-8 pm ET Sat-Sun)
Outside of the United States	303-967-5916 (6 am-2 am ET Mon-Fri and 8 am-8 pm ET Sat-Sun) (Toll Call)
TDD (Telecommunications Deaf Device)	800-733-4829 (6 am-2 am ET Mon-Fri and 8 am-8 pm ET Sat-Sun)
Financial Institutions	800-605-9876 (8 a.m. to 8 p.m. ET Mon-Fri)
Batch Providers	800-945-0966 (8 a.m. to 8 p.m. ET Mon-Fri)
Bulk Providers	866-684-6556 (8 a.m. to 8 p.m. ET Mon-Fri)

**IRM 21.7.1.4.8.1.5(1)(a) Added phone number for the EFTPS Voice Response System (VRS) 800-555-3453**

(1) Automated Clearing House (ACH) Debit, also known as EFTPS Direct, represents the majority of payments processed by EFTPS. The **taxpayer** instructs the TFA to originate a debit against the taxpayer's account and transfer the funds to the Treasury's account. If a taxpayer chooses EFTPS Direct, the taxpayer can also use the EFTPS - ACH Credit payment option without enrolling again.

(2) The two reporting methods:

- a. **Voice Response System (VRS)** - taxpayer uses a touch tone phone to enter payment information. The information is entered in response to prompts into the VRS. The EFTPS (VRS) phone can be accessed 24 hours a day, 7 days a week by calling **800-555-3453**.

- b. **Online** - taxpayer uses the Internet to enter payment information. The website address is <https://www.eftps.gov>. See IRM 21.7.1.4.8.1, *Electronic Federal Tax Payment System (EFTPS)*, for more information. IRM 3.17.277.5, *EFTPS Transmission Files*, also has information on the EFT number.

**IRM 21.7.1.4.11.6(2) Note added to advise a letter doesn't need to be sent to the taxpayer when removing a business from the Large Corp Program when there is indication the business is closed and/or there are no open filing requirements**

(2) Send a letter to any taxpayer that meets these criteria informing them of the intention to eliminate them from the program.

**Note:** If there is an indication the primary business entity is closed and/or they have no open filing requirements, it is not necessary to send a letter before removing them from the program.