

IRM PROCEDURAL UPDATE

DATE: 12/11/2023

NUMBER: wi-21-1223-1164

SUBJECT: New Features to Business Online Account (BOLA) - Business Tax Account and Clarifications to Credit or Debit Card Payments

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

CHANGE(s):

IRM 21.2.1.48.6(11) - Revised to include a valid ITIN is accepted to make payments with credit or debit cards.

(11) Taxpayers will be prompted to select a payment type (as described above) and enter the primary taxpayer's Social Security Number (SSN) , Employer Identification Number (EIN), or a valid ITIN, payment amount, card number, expiration date, and the cardholder's zip code as listed on that account. The tax year must be identified for prior tax years and installment agreement payments, advanced payments of determined deficiency, employment tax and Trust Fund Recovery Penalties.

Note: An IRSN is not accepted to make payments with credit or debit card.

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IRM 21.2.1.64 - Revised to include new abilities of proprietorships.

(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 the following entities:

- Sole Proprietor with an EIN
- Partnership: Partners with an SSN
- S-Corporation: Shareholders with an SSN

Note: Other roles and Entity types (c-corporations, limited liability corporations (LLC), tax exempt, government entities, etc.) will be included in future enhancements.

(3) An **owner** of a sole proprietorship and an **authorized user** who can be a partner of a partnership, or shareholder of an s-corporation can use business tax account. To see a breakdown of their capabilities see the table located under IRM 21.2.1.64.1, Proprietorships.

Note: Not all features will be accessible for both. Authorized users have limited access within business tax account compared to the owner. The owner and authorized user 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.
- Historic tax records are used to validate if individual is an owner of a sole proprietorship, partner in a partnership, or shareholder in a s-corporation.

Example: A valid schedule k-1 allows a partner/shareholder to see relevant taxpayer information for the year they are a partner/shareholder.

- If the validation fails, the business user won't be granted access.

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, 02, 06, 08, 10, 11, 13, 14, 16, 17, 60, 63, and 64 for the current year, and the prior five years they filed.

(5) The **Account Landing** page allows the owner/authorized user 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 owner/authorized user 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.

(6) The **Business Account** selection page allows the owner/authorized user 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.

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

- **Account Status:** Gives the user access to balance due and a total amount owed. If there are any freeze codes, the taxpayer will not be able to view the balance due total or for the module with the freeze code.
- **Business Information:** The owner/authorized user will access the business information page when they click Review Profile tab on the Account Home page. This page provides business name, address (not visible to authorized user), email, and password.
- **Account Access:** Allows only the owner to add, edit or remove individuals access to the business account. When they click on the tab **Manage Business Users**, it will direct them to more information.
- **Manage Business Users:** allows for the owner to allow add/remove/validate up to 20 Designated Employees (DE). 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. See IRM 11.3.3, Disclosure to Designees and Practitioners.

(8) The **Account Balance** page allows the owner/authorized user to view balance due, however, authorized users can only see 2019 and forward at this time.

- The **Balance Due** tab allows the owner/authorized user 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.

(9) The **Tax Records** page allows the owner/authorized user to view or obtain the following account related information:

The following information is provided to owners/authorized users for the current year and up to 3 years prior:

- Access to Business Tax Transcripts

The following information is accessible to owners of a Sole Proprietor:

- Request a Certificate of Government Award Eligibility
- Request Business Tax Compliance Report (BTRC)

•**Business Tax Transcript** A business can view and download a PDF version of their transcript for one return and tax period at a time. The following are the different types of transcripts that they will find in the business tax transcript tab for the current year and up to 3 years prior.

- **Tax Return Transcript** shows line items from the original business return form filed.
- **Tax Account Transcripts** shows payments as well as changes made after filing a return.
- **Record of Account Transcripts** combines the tax return and tax account transcripts onto one.

Only owners will have access to the transcripts below:

- **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 (BTRC):** A business must timely file all required returns and pay all tax debt on time. The BTRC 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 BTRC will list any unpaid liabilities by tax period, form and status with balance owed until the collection statute of limitations expires.

(10) The **Notices and Letters** tab allows the owner to view digitalized notices and letters. The owner can view and/or print a PDF version of the following notices and letters.

- CP216F: Application for Extension of Time to File an Employee Plan Return – Approved.
- CP080: Reminder - We Have Not Received Your Return, Credits May be on Your Account.
- CP136: Annual Notification of Federal Tax Deposit (FTD) Requirements (Forms 941, 941-SS).
- CP261: Notice of Acceptance as an S-Corporation
- Generate and download a PDF of the Letter 6575 Tax Certificate for Award Use and generate and download a PDF of the Letter 6574 Business Tax Compliance Report.

(11) The **IRS ECO** page provides access to all eligible businesses and tax-exempt entity types to the IRS ECO tools for which they are eligible.

The IRS ECO tools provides the validation, qualification, reporting, and registration for the following credit that businesses and tax-exempt entities can use:

- Clean Vehicle Credit (CVC) - Vehicle Dealer and Seller Report
- Clean Vehicle Credit (CVC) – Qualified Manufacturer submission of qualified manufacturer agreements, qualified Clean Vehicle Identification Numbers (VINs), and other pertinent information in periodic reporting at a later time
- Clean Energy and Semiconductor Manufacturing credits Elective Payment or Transfer Election pre-file registration for the following credits

•Inflation Reduction Act

- 30C -Alternative Fuel Refueling Property Credit
- 45(d) -Credit For Electricity Produced From Certain Renewable Resources
- 45U -Zero-emission Nuclear Power Production Credit
- 45Y -Clean Electricity Production Credit
- 45Z -Clean Fuel Production Credit
- 48 - Energy Credit
- 48C -Advanced Energy Project Credit
- 48E - Clean Electricity Investment Credit
- 45W - Credit for Qualified Commercial Clean Vehicles
- 45Q - Credit for Carbon Oxide Sequestration
- 45X - Advanced Manufacturing Production Credit

CHIPS and Science Act

- 48D - Advanced Manufacturing Investment Credit (CHIPS)

For more information on IRS 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)).