



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.2.1

SEPTEMBER 12, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits revised IRM 21.2.1, Systems and Research Programs - Systems.

MATERIAL CHANGES

- (1) IRM 21.2.1.1 - Revised to correct business names , IRM structure identification and plain language.
- (2) IRM 21.2.1.1.6 - Added additional acronyms for Individual Online Account (IOLA) and Business Tax Account (BTA). IPU 24U0143 issued 01-29-2024.
- (3) IRM 21.2.1.8(1) - Added guidance and IRM reference regarding PII in AMS. IPU 24U0104 issued 01-22-2024.
- (4) IRM 21.2.1.11(2) - Note revised for clarity on when CFOL is available. IPU 23U1164 issued 12-11-2023.
- (5) IRM 21.2.1.20.3 - Added a link to IRM 21.5.7.4.4.2 for more information on Form 8765. IPU 24U0431 issued 03-15-2024.
- (6) IRM 21.2.1.32 - Revised ICCE Finesse application name, removing CTIOS/IPBlue. IPU 23U0986 issued 10-02-2023.
- (7) IRM 21.2.1.35(4) - Revised note to reflect the change from Secure authorization to Secure Access Digital Identity (SADI).
- (8) IRM 21.2.1.38(3) - Removed FSPC from the table. Fresno no longer has Submission Processing. (SERP Feedback #15890). IPU 24U0104 issued 01-22-2024.
- (9) IRM 21.2.1.40(6) - New paragraph added to include guidance on using an IP PIN per IND-031-04 and IND-032-04. IPU 24U0653 issued 05-16-2024.
- (10) IRM 21.2.1.47 - Revised title to include same-day wire (SERP Feedback # 15882). IPU 24U0104 issued 01-22-2024.
- (11) IRM 21.2.1.48(1) - Added a note to include a link to the SERP ID.me help page.
- (12) IRM 21.2.1.48.6(11) - Revised to include a valid ITIN is accepted to make payments with credit or debit cards. IPU 23U1164 issued 12-11-2023.
- (13) IRM 21.2.1.48.6(11) - Note added that IRSN is not accepted to make payments with credit or debit cards. IPU 23U1164 issued 12-11-2023.
- (14) IRM 21.2.1.48.6(1) - Note added referring cash paying taxpayers to IRM 21.2.1.60 and revised frequency table for the new year. IPU 24U0104 issued 01-22-2024.
- (15) IRM 21.2.1.48.6(7) - Revised the order of recommended Preferred Providers for 2024. IPU 24U0104 issued 01-22-2024.
- (16) IRM 21.2.1.57(5) - Updated final bullet to preassessed for clarity. (SERP Feedback #19981) IPU 24U0697 issued 05-29-2024.

- (17) 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). IPU 23U0986 issued 10-02-2023.
- (18) 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). IPU 23U0986 issued 10-02-2023.
- (19) IRM 21.2.1.57.1.1(4) - Added a note to clarify that not all notices contain a Caller ID per SERP feedback #20701. IPU 24U0902 issued 08-02-2024.
- (20) IRM 21.2.1.58 - Revised subsection to incorporate information from obsoleted 21.2.1.58.2.
- (21) IRM 21.2.1.58.1 - Secure Access e-Authentication (Obsoleted).
- (22) IRM 21.2.1.58.2 - Secure Access digital Identity (SADI), (Obsoleted). Moved to 21.2.1.58.
- (23) IRM 21.2.1.58.2(6) - Updated paragraph to include verbiage from IRM 25.23.12.6.3(3) per SERP Feedback #17140. IPU 24U0653 issued 05-16-2024.
- (24) IRM 21.2.1.59(1) - Updated paragraph with a voicebot option for callers.
- (25) IRM 21.2.1.61 - The Department of Education will no longer direct students or their parents to the IRS for copies of tax returns or transcripts. Removed all information regarding obsolete information for the Department of Education. IPU 24U0697 issued 05-29-2024.
- (26) IRM 21.2.1.61 - Added a note that taxpayers may request transcripts from IRS for financial aid. IPU 24U0922 issued 08-16-2024.
- (27) IRM 21.2.1.62 - Updates throughout the section due to new IOLA deployment. IPU 24U0679 issued 05-23-2024.
- (28) IRM 21.2.1.62(4) - Added new features added to the profile page due to new IOLA deployment. Moved bullet six from paragraph nine related to IP PIN. IPU 24U0905 issued 08-05-2024.
- (29) IRM 21.2.1.62(5) - Added bullet for Forms which allows taxpayers to view, fill out, and submit forms requiring a signature. IPU 24U0828 issued 07-05-2024.
- (30) IRM 21.2.1.62(5) - Updated bullet four to include records and status. IPU 24U0905 issued 08-05-2024.
- (31) IRM 21.2.1.62(7) - Added bullet describing the Lien Payoff Calculator, a new self-service tool for taxpayers. IPU 24U0828 issued 07-05-2024.
- (32) IRM 21.2.1.62(8) - Revised paragraph two with additional information on Pending Installment Agreements. IPU 24U0828 issued 07-05-2024.
- (33) IRM 21.2.1.62(8) - Revised 2. Short-Term and/or Long-Term Plan and removed the word chat as the chatbot can't accept financial information per SERP feedback #21608. IPU 24U0902 issued 08-02-2024.
- (34) IRM 21.2.1.62(8) - Revised 2. to include banking information for direct debit for information provided. IPU 24U0905 issued 08-05-2024.
- (35) IRM 21.2.1.62(9) - Added bullet with information on refund tracking. IPU 24U0828 issued 07-05-2024.
- (36) IRM 21.2.1.62(9) - Revised bullets for the Records and Status page. Moved bullet six related to IP PIN to paragraph four, and added two new bullets related to tax compliance. IPU 24U0905 issued 08-05-2024.

- (37) IRM 21.2.1.62(10) - Revised paragraph on what Notices and Letters page removing the individual mentioned CP notices available within IOLA. This was needed as the list of letters expands IPU 24U0905 issued 08-05-2024.
- (38) IRM 21.2.1.62(11) - Added paragraph for information on the Forms page. IPU 24U0828 issued 07-05-2024.
- (39) IRM 21.2.1.63 - Added various actions tax professionals can take; additional features related to CAF authorizations; and secure Two Way Messaging for Notifications and Payments. IPU 24U0828 issued 07-05-2024.
- (40) IRM 21.2.1.63(4) - Restructured paragraph and added a note for clarity.
- (41) IRM 21.2.1.63(33) - Added new paragraph for tax professionals who have linked CAF numbers. Paragraph 33 was moved down to 34. IPU 23U0986 issued 10-02-2023.
- (42) IRM 21.2.1.63(33) - Updated with bullets to include information on IMF and business tax account viewing options. IPU 23U1164 issued 12-11-2023.
- (43) IRM 21.2.1.64 - Added new subsection for Business Online Account (BOLA) - business tax account with guidance. IPU 23U0986 issued 10-02-2023.
- (44) IRM 21.2.1.64 - Revised to include new abilities of proprietorships. IPU 23U1164 issued 12-11-2023.
- (45) RM 21.2.1.64 - Revised the title removing Business Online Account (BOLA). The new title is Business Tax Account (BTA). IPU 24U0143 issued 01-29-2024.
- (46) IRM 21.2.1.64 - Removed information related to Business Account Access to 21.2.1.64.1. Paragraphs were renumbered in the process. IPU 24U0653 issued 05-16-2024.
- (47) IRM 21.2.1.64 - Updates throughout the section based on BTA release 2.2. IPU 24U0756 issued 06-13-2024.
- (48) IRM 21.2.1.64(1) - Removed the link to Energy Credits Online and added a link to the Business Account Access. IPU 24U0431 issued 03-15-2024.
- (49) IRM 21.2.1.64(3) - Revised paragraph for clarity. IPU 24U0431 issued 03-15-2024.
- (50) IRM 21.2.1.64(3) (4) - Corrected previous error that caused paragraph four to be part of paragraph three. IPU 24U0431 issued 03-15-2024.
- (51) IRM 21.2.1.64(9) - Revised what type of BTA user access is available due to updates. IPU 24U0293 issued 02-27-2024.
- (52) IRM 21.2.1.64(10) - Changed the certificate type in to the third bullet. IPU 24U0431 issued 03-15-2024.
- (53) IRM 21.2.1.64(12) Added information and link for the new BTA Employee Demo site. IPU 24U0431 issued 03-15-2024.
- (54) IRM 21.2.1.64.1 - Removed types of proprietorships from IRM 21.2.1.64 into its own subsection. IPU 23U1164 issued 12-11-2023.
- (55) IRM 21.2.1.64.1 - Changed the title from Proprietorships to Business Account Access. IPU 24U0431 issued 03-15-2024.
- (56) IRM 21.2.1.64.1 - Updates throughout the section based on BTA release 2.2. IPU 24U0756 issued 06-13-2024.

- (57) IRM 21.2.1.64.1 - Added information related to Business Account Access previously included in 21.2.1.64, Business Tax Account. IPU 24U0653 issued 05-16-2024.
- (58) IRM 21.2.1.64.1(1) - Updated second and third bullet to show SSN or ITIN are available to the business entities per SERP Feedback #21653.IPU 24U0902 issued 08-02-2024.
- (59) IRM 21.2.1.64.1(2) - Updated to remove availability of Tax records due to updates. IPU 24U0431 issued 03-15-2024.
- (60) IRM 21.2.1.64.1(3) - New paragraph regarding Business Tax Accounts (BTA) and actions to take if the taxpayer calls stating they cannot access BTA and/or Energy Credit Online (ECO) tool when RICS and/or AM BMF IDT have determined the EIN to be fabricated. IPU 24U0653 issued 05-16-2024.
- (61) IRM 21.2.1 - Revised throughout to update organizational title Wage and Investment to Taxpayer Services. Editorial changes have been made throughout this IRM. Corrected typographical errors, converted to plain language, incorporated IRS Gender Inclusive language, reorganized subsections for a better flow. Website addresses, legal references, and IRM references were reviewed and updated as necessary.

EFFECT ON OTHER DOCUMENTS

IRM 21.2.1 dated September 6, 2023 (effective October 1, 2023), is superseded. This IRM incorporates the following Interim Procedural Updates. IPU 23U0986 issued 10-02-2023, IPU 23U1164 issued 12-11-2023, IPU 24U0104 issued 01-22-2024, IPU 24U0143 issued 01-29-2024, IPU 24U0293 issued 02-27-2024, IPU 24U0431 issued 03-15-2024, IPU 24U0653 issued 05-16-2024, IPU 24U0679 issued 05-23-2024, IPU 24U0697 issued 05-29-2024, IPU 24U0756 issued 06-13-2024, IPU 24U0756 issued 06-13-2024, IPU 24U0902 issued 08-02-2024, IPU 24U0905 issued 8-5-24, and IPU 24U0922 issued 8-15-24.

AUDIENCE

The primary users of this IRM are IRS employees from all Business Operating Divisions (BODS) who work with or have a need to know about IRS systems/files/processes to assist taxpayers.

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21.2.1
Systems

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21.2.1.1

(10-01-2024)

Program Scope and Objectives

- (1) The IRS uses a network of tax account and information systems to maintain communication with and service to the taxpaying public. This subsection gives condensed descriptions and explanations of many of the systems, databases, files and processes used or researched by Customer Account Services (CAS) employees. Although this list is not all inclusive, these systems are used to:
 - File tax returns,
 - Process tax returns,
 - Process information returns,
 - Issue notices, refunds, letters,
 - Store and retrieve return information,
 - Process adjustments to information,
 - Provide information for other official processes.
- (2) Customer Service Representatives (CSRs), Tax Examiners (TEs) and other IRS employees need both a general understanding of the systems and the ability to research for more specific information when needed, using these and other systems.
- (3) Internal Revenue Manual (IRM 21.2.1) contains information on the various systems needed to understand, research processes and resolve taxpayer accounts.
- (4) **Purpose:** This IRM subsection provides information on the various systems needed to understand, research, process and resolve taxpayer accounts.
- (5) The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. The IRS will not tolerate discriminatory treatment of taxpayers by its employees in any programs or activities supported by the IRS. No taxpayer will be subject to discrimination in educational programs or activities based on sex, race, color, national origin, disability, reprisal, religion, or age.
- (6) If a taxpayer believes they have been discriminated against based on sex, race, color, national origin (including limited English proficiency), disability, reprisal, religion, or age, advise the taxpayer they can forward an email to **EDI.Civil.Rights.Division@irs.gov*, or send a written complaint to the Civil Rights Division, Internal Revenue Service, 1111 Constitution Avenue, NW, Room 2413, Washington, DC 20224. Alternatively, taxpayers may complete and submit a Civil Rights Complaint Form 14652 (EN-SP) by clicking the link *Civil Rights On-Line form*.
- (7) **Audience:** The primary users of this IRM are IRS employees from all Business Operating Divisions (BODS) who work with or have a need to know about IRS systems/files/processes to assist taxpayers.
- (8) **Policy Owner:** The Director of Accounts Management.
- (9) **Program Owner:** Policy and Procedures BMF, Accounts Management, Taxpayer Services (TS).
- (10) **Primary Stakeholders:** The primary stakeholders are Business Operating Divisions who rely on accurate data, reports and quality information to ensure there are no gaps in efficiencies.

21.2.1.1.1
(10-01-2019)
Background

- (1) The Systems and Research Programs, Systems are essential to management and employees in the Accounts Management (AM) organization. These are needed to utilize multiple systems to process and resolve casework.

21.2.1.1.2
(10-01-2024)
Authority

- (1) Refer to IRM 1.2.1.13, Policy Statements for Customer Account Services Activities, for information.

21.2.1.1.3
(10-01-2019)
Responsibilities

- (1) Account Management's Policy and Procedures BMF section has responsibility for information in this IRM. Information is published in this IRM on a yearly basis.
- (2) The Director of Accounts Management is responsible for policy related to this IRM.
- (3) The Director of Accounts Management is responsible for ensuring this IRM is timely submitted to publishing each year.

21.2.1.1.4
(10-01-2019)
Program Management and Review

- (1) **Program Reports:** The systems identified in this IRM are used for identification purposes for the Accounts Management Customer Service Representatives (CSRs) and Tax Examiners (TEs) on a daily basis to assist taxpayers and resolve casework. See *Document 6209*, section 3 for IRS Return Processing Codes. Some of the systems that store and retrieve tax account information follow.

Systems That Store and Retrieve Tax Account Information	
System	IRM Reference
ACS - Automated Collection System	IRM 21.2.1.23
AUR - Automated Underreporter	IRM 21.2.1.24
CADE2 - Customer Account Data Engine 2	IRM 21.2.1.4
CFOL - Corporate Files On Line	IRM 21.2.1.11
eFS - e-File Services	IRM 21.2.1.38
AMS - Account Management Service	IRM 21.2.1.8
IDRS - Integrated Data Retrieval System	IRM 21.2.1.3
Master File	IRM 21.2.1.2
ICCE - Integrated Customer Communications Environment (ICCE) System	IRM 21.2.1.28

- (2) **Program Effectiveness:** Program Effectiveness is determined by Accounts Management's employees successfully using IRM guidance to perform necessary account actions and duties.

21.2.1.1.5
(10-01-2019)
Program Controls

- (1) Goals, measures and operating guidelines are listed in the yearly Program Letter. Quality data and guidelines for measurement are referenced in IRM 21.10.1, Embedded Quality (EQ) for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

21.2.1.1.6
(01-29-2024)
**Terms/Definitions/
Acronyms**

- (1) Below are some commonly used acronyms.

Acronyms	Definition
AGI	Adjusted Gross Income
AIMS	Audit Information Management System
BBA	Bipartisan Budget Act of 2015
BMF	Business Master File
BTAA	Business Tax Account
BTM	Bulk Taxpayer Identification Number (TIN) Matching
CADE2	Customer Account Data Engine
CII	Correspondence Imaging Inventory
CR	Contact Recording
DLN	Document Locator Number
eFS	e-File Services
EPSS	Electronic Products & Services Support
EFW	Electronic Funds Withdrawal
FSA-D	Federal Student Aid - Datashare
FTCS	Federal Tax Collection Service
FOTW	Free Application for Federal Student Aid (FAFSA) on the Web
IA	Interactive Application
IBR	Income Based Repayment
ICR	Income Contingent Repayment
IDRS	Integrated Data Retrieval System
IEFW	Income Earned From Work
IMF	Individual Master File
IOLA	Individual Online Account
IRWeb	Internal Revenue Website
MAR	Management Action Reports
PAYE	Pay As You Earn

Acronyms	Definition
RRD	Return Review Display
RSO	Relay Service Operator
PIN	Self-Select Personal Identification Number (PIN)
SADI	Secure Access Digital Identity
TAC	Template Aided Commands
TS	Taxpayer Services
TDC	Taxpayer Digital Communications
VCR	Variable Call Routing

21.2.1.2
(10-01-2011)
Master File

- (1) The Master File (MF), the official repository of all taxpayer data extracted from magnetic tape records, paper and electronic tax returns, payments, and related documents, is maintained at Enterprise Computing Center - Martinsburg (ECC-MTB) and /or Enterprise Computing Center - Memphis (ECC-MEM).
- (2) The Master File contains several parts, including:
 - Individual Master File (IMF) currently being replaced by CADE2
 - Business Master File (BMF)
 - Employee Plans Master File (EPMF)
 - Exempt Organizations/Business Master File (EO/BMF)
 - Information Returns Master File (IRMF)
 - Payer Master File (PMF)
- (3) Most of the Master File parts are analyzed and updated weekly as follows:
 - Transactions, notices, and reports are generated at the campus.
 - Information is sent to other national files and to the campuses.

Note: See IRM 21.2.1.4, Customer Account Data Engine 2 (CADE 2), for information about CADE 2.

21.2.1.2.1
(01-04-2012)
Taxpayer Accounts

- (1) Taxpayer account data is stored in various Master File parts, depending on the type of return filed. Master File records are considered the official control records for all taxpayer accounts.
- (2) Taxpayer accounts are identified in the Master File by the Taxpayer Identification Number (TIN). The various TINs are described below:
 - a. Social Security Number (SSN), is an individual or a sole proprietor number of the taxpayer.
 - b. IRS Individual Taxpayer Identification Number (ITIN), is issued for an alien not eligible for an SSN.
 - c. Adoption Taxpayer Identification Number (ATIN), is for Adoption purposes.
 - d. Employer Identification Number (EIN) is for a business entity.

- (3) Each Taxpayer Account contains two types of modules: entity modules and tax modules.
- (4) Each return and subsequent transaction document relating to an account is assigned a Document Locator Number (DLN). Refer to *Document 6209*, section 4.2 DLN Composition, for a complete explanation of the DLN. Such transactions may appear on entity or tax modules.

21.2.1.2.2
(10-01-2013)
Entity Modules

- (1) Each Master File account has a section called the Entity Module, which contains:
 - Taxpayer's name control (first four letters of last name/corporate name)
 - Current address and postal ZIP code
 - Taxpayer's filing requirements
 - Area, Territory and office responsible for taxpayer's account
 - Filing status, spouse's name and TIN for Individual Master File (IMF/CADE2) accounts
 - Date of establishment and fiscal year ending date for BMF accounts
 - Plan section for Employee Plan Master File (EPMF) accounts
 - EO section for Exempt Organization/Business Master File (EO/BMF) accounts

21.2.1.2.3
(10-01-2011)
Tax Modules

- (1) A tax module is a record of tax data for a specific taxpayer covering one return for one tax period.
- (2) A tax module is identified by a TIN, Master File Tax Account Code (MFT) and tax period.
- (3) Master File Tax (MFT) Codes identify the specific types of return/account and Transaction Codes (TC) identify the types of transactions posted to accounts.
 - a. Each tax form is assigned a Master File Tax (MFT) Code, e.g., MFT 30 identifies most Form 1040 returns.
 - b. Refer to *Document 6209*, section 2, Tax Return and Forms, List of Returns and Forms, for MFTs assigned to other returns.
- (4) Every transaction must contain a Transaction Code (TC) to maintain accounting control of debits and credits and to post the transaction to the Master File.

21.2.1.2.4
(06-16-2023)
Transactions Codes

- (1) Transaction Codes (TC) record specific types of actions (e.g., debits, credits) onto the accounts/module. See *Document 6209*, section 8A, Master File Codes, Transaction Codes for an explanation of these codes.
- (2) Some transaction codes indicate action on the Entity Module only, (e.g., TCs 149 or smaller).
- (3) When posted to tax modules, some transaction codes produce neither a debit nor a credit (e.g., TC 570, TC 470). Although this list is not all inclusive, these transaction codes will:
 - a. Prevent credits from refunding
 - b. Prevent credits from offsetting
 - c. Delay subsequent notices and other computer outputs
 - d. Cause information documents to be generated

- e. Contain item adjustment information
- f. Set Freeze Conditions

21.2.1.2.5
(06-14-2019)

Unpostable Transactions

- (1) Most transactions post to the Master File successfully. Those that fail are called “unpostables”. These transactions are then:
 - a. Rejected to the unpostable tape; and,
 - b. Returned to the Campus for resolution of the unpostable conditions.
- (2) IMF/Unpostables involving TC 84X are found in the Refund Information File (RFIF). All others are found using CC ENMOD, CC TXMOD and CC UPTIN.
- (3) BMF Unpostables are found using CC ENMOD, CC TXMOD and CC UPTIN as Unpostable Codes (UPC).
- (4) Closed unpostables will appear on CC UPTIN until 90 days after the unpostable is closed.
- (5) For more information on Unpostables, see *Document 6209*, section 8B, IRM 3.12.37.20, Unpostables for IMF, or IRM 3.12.38.7, Unpostables for BMF.

21.2.1.2.6
(08-14-2009)

EIN Research and Assignment System (ERAS)

- (1) The EIN Research and Assignment System (ERAS) was designed to process requests for Employer Identification Numbers (EINs).
- (2) The process begins with the receipt of a:
 - Request for EIN from Online EIN Assistant
 - Request from Form SS-4, Application for Employer Identification Number, or request received from the Business and Specialty Tax Line
 - Return filed without an EIN
 - Return filed that includes a change of business
- (3) Taxpayer entity information is input to the IDRS system via the CC ESIGN screen, which sets up a new account on the IDRS database and issues a unique EIN. CC BSIGN is used to give a block of EINs to an institution for assignment to estates and trusts in their care.
- (4) A notice is mailed to the taxpayer informing them of their assigned EIN and a record of the new account is sent to update the Master File.

Note: Additional information describing when and how to assign a new EIN can be found in IRM 21.7.13, Assigning Employer Identification Numbers (EINs).

21.2.1.3
(10-01-2006)

Integrated Data Retrieval System (IDRS)

- (1) The Integrated Data Retrieval System (IDRS) accesses Master File account information using IDRS Command Codes (CCs). Through wide-area networks, IDRS accesses:
 - Corporate Files On-Line (CFOL)
 - Files residing at the computing centers
 - Taxpayer Information Files (TIF)
- (2) IDRS provides the means to:
 - Take control of and take action on cases
 - Request and receive printouts of modules

- (3) You may access another IRS employee's account information the same as any other taxpayer, when:

- a. An inquiry is received in writing or by telephone, and
- b. You do not know the employee.

Caution: If you know the employee making the account inquiry, you must refer the case/contact to your manager. Prepare Form 4442, Inquiry Referral. Do not use an e-4442 via AMS because this requires you to access the employee's SSN. See IRM 21.1.3.8, Inquiries from IRS Employees, for information concerning Form 11377-E, Taxpayer Data Access, (UNAX). F11377-E is accessible through the Disclosure tool.

- (4) All actions taken on IDRS, both authorized and unauthorized, are recorded for an audit trail of that user.

21.2.1.3.3
(10-01-2010)
**Unauthorized IDRS
Access**

- (1) **Any employee who willfully accesses tax information (computer or paper) without authorization has committed an illegal act and is subject to criminal prosecution and disciplinary action up to and including removal from the IRS.**
- (2) **Immediately refer all information on potential unauthorized access to taxpayer information directly to the *Treasury Inspector General for Tax Administration (TIGTA)*.**
- (3) Two federal Statutes specifically address unauthorized accesses:
 - Title 18 USC 1030
 - Title 26 USC 7213 A

21.2.1.3.4
(10-01-2010)
IDRS Retention Criteria

- (1) An account is retained on IDRS as long as activity exists as outlined in IRM 2.9.1.13, IDRS Module Retention Criteria for the TIF.
- (2) After three weeks with no activity, the account is removed from IDRS.

21.2.1.3.5
(10-01-2010)
IDRS Message File

- (1) Use Command Code (CC) MESSG to display the information on the IDRS message file.
- (2) Campus Information System (IS) employees use the IDRS message file to alert users of problems with local IDRS files and to share pertinent information.
- (3) The information may pertain only to local systems or to problems experienced by all sites.
- (4) CC MESSG will route the CSR to their Campus. If you want to view another campus, then you would need to use CC MESSG and the campus location code (e.g., MESSG@08).
- (5) Some campuses use the message file to issue IDRS bulletins or local decisions.
- (6) The file advises users of changes in IDRS letters.
- (7) It also alerts Customer Service sites to the volumes of special notices mailed to taxpayers that may cause an unscheduled increase in taxpayer contacts.

- (8) The file may also show Campus IDRS profiles and telephone numbers and Campus P.O. Box listings.

21.2.1.4
(01-04-2012)
**Customer Account Data
Engine 2 (CADE 2)**

- (1) The Customer Account Data Engine (CADE) system is the cornerstone of the IRS' modernization program; CADE 2 is the most updated version. It is incrementally replacing the IRS' tape-based Individual Master File (IMF) system as the system of record for taxpayer account and return data. CADE 2 is being developed and implemented over a series of multiple releases. Taxpayer accounts are moved from the IMF to the modernized system based on a segmented approach whereby the simplest accounts are moved first, followed by increasingly complex taxpayer accounts with each new phase. CADE 2 operates in current production environment and CADE accessible accounts can be displayed on Command Code IMFOL.
- (2) Some of the benefits of CADE 2 are daily transaction posting and quicker refunds. The CADE system began deployment in 2004. See IRM 21.2.2.4.6, Customer Account Data Engine (CADE 2) for additional information about CADE 2.

Note: See IRM 2.3.51.6, CADE 2, and IRM 21.4.1, Refund Research, for additional information.

21.2.1.5
(12-15-2022)
Non-Master File

- (1) The Non-Master File (NMF) system provides for certain types of tax assessments that cannot be implemented by Master File processing. NMF allows processing of accounts that have too many transactions or dollar amounts that are too large for the Master File to handle. NMF also allows processing accounts that require immediate assessments and accounts that are the result of new legislation that cannot be quickly implemented on Master File.
- (2) A NMF account reflects an assessment of tax from a return or other source document, and by itself may not represent the entire liability for a tax period. An additional tax assessment to a tax year already established on the NMF database is established as a separate NMF account.
- (3) To reduce erroneous refunds from Master File and to alert of assessments on NMF (and/or other accounts), a TC 130 is input to the Master File account, which creates a "V-" freeze.

Note: A NMF account is identified by a TC 130 in blocking series (BS) 200–299. Refer to IRM 21.7.12.3, Non-Master File (NMF) Adjustments Research, for additional information. Do not refer accounts with a posted TC 130 to the NMF Toll-free line **unless** they are in blocking series 200–299.

- (4) NMF accounts in Taxpayer Delinquent Account (TDA) status appear on IDRS for research purposes. Changes to accounts are made through regular NMF processing, with appropriate source documents, before updates to IDRS are made.
- (5) To research a NMF/TDA account on IDRS, input the TIN followed by "N".

21.2.1.5.1
(12-15-2022)
**Automated Non-Master
File (ANMF) Research**

- (1) The Automated Non-Master File (ANMF) allows online research and requests for transcripts of ANMF accounts. A login and password are required to access the system. See IRM 3.17.46, Automated Non-Master File Accounting, for instructions.

- (2) Research the Automated Non-Master File (ANMF) when a “V-” or “M-” freeze is present on a related Master File account.
- (3) ANMF transcripts may also be obtained through Account Management Services (AMS).

21.2.1.5.2
(01-06-2021)
**NMF Toll-Free and Non
Toll-Free Telephone
Number**

- (1) When a NMF account cannot be resolved by a CSR, advise the caller of the NMF toll-free telephone numbers. Domestic (IMF and BMF) NMF 833-972-8965, and International (IMF and BMF) NMF 267-466-4777 (Outside the United States). A NMF specialist will return the call and provide assistance. The taxpayer must leave a message and a CSR will contact them in 3 business days.

Note: The NMF toll-free numbers, are only for taxpayers and authorized Third-party assistance. Other IRS functions are not permitted to use this line.

- (2) A NMF account is identified by a TC 130 in blocking series (BS) 200–299. Refer to IRM 21.7.12.3, Non-Master File (NMF) Adjustments Research, for additional information. Do not refer accounts with a posted TC 130 to the NMF Toll-free line **unless** they are in blocking series 200–299.

21.2.1.6
(10-01-2006)
**Pipeline Processing
(Paper Returns)**

- (1) A tax return moves through the workflow pipeline operation of a Campus as follows:

OPERATION/DEPARTMENT	RESPONSIBILITIES
Receipt and Control	Receive returns, sort by code and type of return, assign Document Locator Numbers (DLNs) and batch into blocks of 100 documents (or less).
Document Perfection	Code and edit returns, ensure returns are signed and schedules attached, so that data is uniformly converted and processed.
Data Conversion	Transcribe data from tax returns, verify, and release for further processing.
Information Systems (Computer)	Performs validity and math error checks, and formats data for transmission to ECC-MTB. Receives and maintains updated files from ECC-MTB and updates the Taxpayer Information Files (TIF).
Error Resolution	Perfects/corrects output for campus computer validity and math error checks.
Enterprise Computing Center at Martinsburg (ECC-MTB) & Enterprise Computing Center at Memphis (ECC-MEM)	Receive tapes with error free data from all processing campuses for update to Master File. Computer tapes generate notices that are sent back to campuses.
Unpostables	Perfect conditions that prevent posting to Master File.

Note: Do NOT provide the telephone number of these areas to taxpayers.

- (2) Returns are processed by the Automated Data Processing (ADP) system as follows:
 - a. Returns are mathematically verified and information extracted and recorded on magnetic tapes.
 - b. The magnetic tapes are sent weekly to the ECC-MTB or ECC-MEM for posting to Master File.
 - c. Master file information is researched through the IDRS. See IRM 21.2.1.3, Integrated Data Retrieval System (IDRS).
- (3) After a tax return is processed, the final account condition is either:
 - Even (no balance due and no refund issued),
 - Refund (See IRM 21.4.1, Refund Research), or,
 - Balance Due (See IRM 5.19.1, Balance Due).
- (4) Paper refund checks are mailed from the Department of Treasury Regional Financial Center in Austin, Texas. If requested by the taxpayer on the tax return, refunds are electronically deposited directly into the taxpayer's bank account.

Note: This is true for IMF Returns only. There is not a direct deposit option for BMF accounts currently.

See IRM 21.4.1, Refund Research, for information and procedures on refund inquiries.

- (5) A Balance Due Notice is issued when credits on the account do not fully pay the liability on the return. See IRM 21.3.1.3, What is a Notice?.

21.2.1.7
(01-04-2012)
**Notices/Letters/
Adjustments/Inquiries**

- (1) Account-related calls may result from a notice or letter to the taxpayer. Not all notices require a taxpayer response or action. An explanation of the account action is printed on the front and/or back of the notice. However, the taxpayer may not understand the notice or letter and/or wants/needs a more complete explanation.

Note: See *Servicewide Notice Information Program (SNIP)*, for the various types of notices.

- (2) When a taxpayer indicates that the return was processed incorrectly and/or requests a change, the inquiry is normally handled by CSRs in Accounts Management of Customer Account Services (CAS). See IRM 21.5.1, General Adjustments.
- (3) To resolve taxpayer inquiries about IMF/CADE2 and BMF notices, see IRM 21.3.1, Taxpayer Contacts Resulting from Notice Issuance.

21.2.1.8
(01-22-2024)
**Account Management
Services (AMS)**

- (1) AMS provides a common user interface that allows users to update taxpayer accounts, view history and comments from other systems and access a variety of case processing tools. AM CSRs are not to include PII, as defined in IRM 10.5.4.1.6(6), Terms, to any narrative input on AMS, unless a specific IRM requires them to do so.
- (2) AMS features include:
- Taxpayer account information
 - Representative Authorization alert on the AMS Disclosure Screen and the Account Summary Screen
 - A link to Centralized Authorization File (CAF) IND Alerts and CAF summary data “for all modules existing on IDRS” on the Module Detail screen
 - IMF automated computation worksheets
 - BMF automated computation worksheets
 - IDRS/CFOL command menu IDRS Command Codes
 - Access to the Enterprise Logistics Information Technology [ELITE] system for ordering forms and publications
 - Electronic inquiry referral (4442, e-4442), creation and resolution
 - Electronic Application for Taxpayer Assistance Order (ATAO-Form 911/e-911)
 - Financial Statement option with generated Form 433-F
 - IDRS MultiPrint for batched IDRS prints. “Internal Use” and “Taxpayer” check boxes are available for prints
 - Reasonable Cause Assistant - A decision support tool for penalty and abatement determinations
 - Checklists with links to IRM references and IDRS commands to ensure that employees take all the necessary steps for case closure. Actions taken within the checklist leave narrative history, eliminating the need for manual entries

- Self-selected “Hot Lists” that allow employees to choose up to 30 IDRS command codes for one-click activation
 - Direct links to frequently used sites such as EUP, SERP, IRWeb and Interactive Tax Law Assistant (ITLA)
 - A pay-off calculator that automatically calculates penalties, interest, and the total balance due on each active module and provides the total balance due for multiple modules for any designated period
 - Automated online forms
 - A message center for national and group messages. Group messages are input by local group managers
 - A calendar for tracking follow-ups needed or other events
 - View of tax return data for modules with associated returns filed for the current and three prior years for Form 1040 series returns
 - Ability to view Correspondence Imaging Inventory (CII) Images for Non-CII users
 - Returned Refund Check - electronic system for processing returned checks (AM Campuses)
 - Remittance Processing for TAC Sites - auto population of Form 795A with payment information from Form 3244
 - An interface to upload e-911 case information from AMS to TAMIS for TAS users
 - Affordable Care Act (ACA) Tool
- (3) AMS allows profiled users easy access to launch many systems (ACS, ACT, AOIC, ATFR, AUR, CEAS CII, CNTLD, e-ACSG, ICS, i-EAR, Innocent Spouse, RCA, RGS, RTR, and TAMIS) without leaving AMS.
 - (4) AMS history is retained for 24 months from the last time the account is accessed.
 - (5) History input on CII posts to AMS (currently history input on AMS does not post to CII).
 - (6) AMS users can view histories input on ACS, AOIC, ATFR.
 - (7) AMS provides online inventories for Compliance Services Collection Operations (CSCO) and ACS users and Statute, Accounts Maintenance Research (AMRH), and Entity transcript inventories for AM and SP users.
 - (8) CII inventory is accessed through AMS.
 - (9) Branded Prescription Drug (BPD) Inventory is accessed through AMS.

21.2.1.8.1
(09-12-2014)
**ACA Fee Claim
Inventories (AFCI)**

- (1) Affordable Care Act (ACA) Fee Claim Inventories (AFCI) was deployed within Account Management Services (AMS) in January 2014. AMS added the inventory to provide support for Affordable Care Act (ACA) section 9008, which imposes an annual fee on certain manufactures and importers of Branded Prescription Drugs (BPD) with gross receipts of \$5 million from BPD sales and section 9010, which imposes an Insurance Provider Fee (IPF) for net premiums written during the calendar year that exceeds \$25 million.
- (2) The BPD portion of the inventory became available in AMS in July 2013. The stand-alone BPD inventory was eliminated with the creation of AFCI.
- (3) AFCI is like CII in that it is a document imaging and workflow system. The AMS-ACA-AFCI will provide the IRS the ability to automate the processing of

subsequent BPD and IPF refund claims. All incoming Forms 843, Claim for Refund and Request for Abatement, regarding these fees and correspondence related to these claims will be scanned and directed to AFCI. Unlike CII, cases will not be distributed electronically to users.

- (4) AFCI interacts with IDRS to control the case and allows the system to automate the issuance of specific IDRS letters as requested by the business. The inventory is primarily for Large Business & International (LB&I) but Accounts Management (AM) will also need access to the inventory as they are responsible for any adjustments required.
- (5) AFCI will be accessed via the AMS system, by selecting the AFCI tab and selecting the Work AFCI Inventory link.
- (6) AFCI will be accessed by both LB&I and AM employees. LB&I users will route cases to designated/selected AM users electronically once they validate the claim and receive the Court's disposition. AM users will access the AFCI link when they received notification via AMS Alert page that inventory has been routed to them to work. the IRS anticipates very low receipts so AM will only need to profile a few users to work this inventory.

21.2.1.9

(10-01-2023)

Correspondence Imaging Inventory (CII)

- (1) The Correspondence Imaging Inventory (CII) is a document imaging and workflow system. All incoming paper correspondence, notice replies, amended returns, internal transcripts, and internal Computer Paragraph (CP) notices are scanned and processed as digital images. CII interacts with IDRS to control cases, input notice delays (via CC STAUP), when needed, and distribute cases electronically to CSRs for resolution. The digital cases are assigned to CSRs who work the cases online using the workflow software. CII interacts with IDRS to initiate various command codes and captures the request completed screens as a part of the digital case.
- (2) The Correspondence Imaging Inventory Indicator (CIS-IND) displays on Command Code TXMOD, IMFOLA/BMFOLA and ADJ54. The CIS-IND is recognized as a part of the TC 29X transaction on TXMOD. The CIS indicator is a one (1) character field, i.e., *CIS-IND>1*. This means an adjustment was initiated through CII and the source document is a digital image, rather than a paper document. The field is blank when an adjustment is not input by CII. The IMFOLA and BMFOLA also display the CIS indicator on all TC 29X transactions.

Note: On BMF cases, the CIS indicator will not show on TXMOD if the adjustment is for TC 290 .00 with no reference number changes. The indicator will remain on BMFOL.

- (3) CII inventory can be accessed using the AMS system. Users must access AMS first and then select the CII inventory link.

Note: See IRM 21.5.1, General Adjustments, and IRM 21.5.2, Adjustment Guidelines, for additional information and procedures on ADJ54 adjustments.

- (4) Accounts Management Services (AMS) updated CII inventory management in January 2015 to add the "Close as MISC" button to the CII case page. When multiple open CII bases exist on a TIN, this button allows the user to close the unnecessary case(s) and update the IDRS category code to MISC. Updating the category code to MISC ensures that the secondary bases will be excluded

from CII and IDRS inventory counts. For more information, see IRM 21.5.1.5.1(17), CII General Guidelines.

21.2.1.10
(08-14-2009)
**Enterprise Logistics
Information Technology
[ELITE]**

- (1) ELITE replaced the Centralized Inventory Distribution System (CIDS). It is used by the National Distribution Center (NDC) to process and distribute orders for IRS forms, instructions, publications and other printed materials for the public and IRS offices. Braille and Large Print tax products for taxpayers are also available on ELITE. ELITE is accessed by a link on AMS. Upon input of a forms order using ELITE, a systemic confirmation number will appear to verify the order. This number is for internal use only.

Note: See IRM 21.3.6.4, Forms and Information Requests Processing Procedures, and IRM 21.2.2.4.5.2, Enterprise Logistics Information Technology (ELITE), for additional information.

21.2.1.11
(12-11-2023)
**Corporate Files On-Line
(CFOL)**

- (1) CFOL is a collection of “read only” files extracted from Master File and maintained at the ECC-MTB and ECC-MEM.
- (2) Use CFOL Command Codes (CCs) to access CFOL through IDRS.
 - CFOL is for research only.
 - CFOL does not show pending transactions, case controls, rejects, history items, or unpostables.
 - CFOL may be available when TIF is down.

Note: If a user is unable to sign on to IDRS due to IDRS issues CFOL will not be available. If a user can sign on to IDRS, and IDRS command codes are down, the user can still access CFOL command codes.

- (3) See IRM 2.3, IDRS Terminal Responses, and *Document 6209*, section 15.5, Corporate File On-Line (CFOL), for a list of CFOL command codes and CFOL data.

21.2.1.11.1
(10-01-2006)
**Individual/Business
Master File On-Line
(IMFOL/BMFOL)**

- (1) IMFOL and BMFOL provide on-line research of IMF and BMF return and account data.
- (2) Use IMFOL and BMFOL to research entity and tax data that may not otherwise be available on IDRS.

Note: Master File does not carry all the information that is available on IDRS.

- a. Use CC BMFOL to access nationwide entity and tax data information for BMF forms.
- b. Use CC IMFOL to access nationwide transactions posted to IMF/CADE2 and reduce the need to order a MFTRA transcript.
- c. IMFOL displays a literal CADE or CADE: R for CADE accounts.
- d. IMFOL displays Cycle Posted Day of the week for CADE2 accounts.
- (3) Use CC IMFOR to display IMF retention tax modules. See IRM 2.3.51.5, Command Code IMFOR.

21.2.1.11.2
(10-01-2023)

**Return View
(RTVUE/BRTVU)**

- (1) Use CC RTVUE to see line items transcribed from IMF/CADE2 returns, (including edited or verified fields) and the accompanying schedules and forms.
 - a. This information is available for the current processing year and three prior processing years.
 - b. The information on RTVUE does not change or reflect any subsequent adjustments or amended/duplicate returns.
 - c. CC RTFTP provides a sanitized taxpayer version that includes no IRS edited or generated data.
 - d. RTVUE/RTFTP transcripts must only be used when access to the Transcript Delivery System (TDS) is not available. TDS provides transcripts in a more professional format with a generated cover letter. See IRM 21.2.3, Transcripts for information on requesting TDS transcripts.
 - e. The processing year includes all returns processed during the year. Delinquent returns will be displayed in the year processed using current year transcription lines.
 - f. Delinquent returns will be displayed in the format of the processing year.
- (2) Use CC BRTVU to access line items transcribed from BMF returns (including edited or verified fields). It includes information from duplicate and amended returns. BRTVU sanitized transcripts are also available through the AUTO-TRANSCRIPTS program.

21.2.1.11.3
(10-01-2006)

**Employee Plan Master
File On-Line (EMFOL)**

- (1) Use CC EMFOL to:
 - a. Access basic identifying information, amounts, counts, dates, codes and indicators for the Employee Plan Master File.
 - b. Review posted transactions and status histories.
 - c. Retrieve and review a plan and return module index for a specified account.
 - d. Review plan data, including application and termination sections and posted transactions.

21.2.1.11.4
(01-04-2012)

**Employee Plan Return
View (ERTVU)**

- (1) Use CC ERTVU to access the Employee Plan Return Transaction Files (EPRTF) to review returns and schedules processed during the current year and the nine previous years.

21.2.1.12
(10-01-2006)

**Third-party
Authorizations**

- (1) The following subsection provides information on some authorized Third-party programs/files.

21.2.1.12.1
(10-01-2020)

**Centralized
Authorization File (CAF)**

- (1) The Centralized Authorization File (CAF) contains taxpayer and taxpayer representative records.
- (2) When a valid Power of Attorney (POA)/Tax Information Authorization (TIA) is shown on the CAF, a CAF indicator is present on the TIF. Valid POAs/TIAs include:
 - Completed Form 2848 (POA)
 - Form 8821 (TIA)
 - Form 706 (POA for U.S. Estate Tax Return)

- NON-IRS forms supplemented with appropriate attachment containing all required information
 - Oral TIA (Paperless 8821)
- (3) Use POAs/TIAs to:
- a. Direct refunds and/or copies of notices or correspondence to authorized representatives.
 - b. Determine if an individual claiming to be a representative is, in fact, authorized to act on the taxpayer's behalf.
- (4) The CAF lists the tax modules and the specific representative to whom the taxpayer has granted authority. Use the taxpayer's TIN to search the CAF.
- (5) The representative record contains only the representative's name and address. The primary search key is a unique IRS assigned representative identification number.
- a. The identification number is used by the representative whenever representing a client or submitting a POA/TIA.
 - b. Before providing a representative with account-related information, access the taxpayer's record. Use CC CFINK to verify the extent of the authorization. See IRM 2.3.31, Command Codes CFINK, RPINK, KAFFQ, and KAFTQ for CAF Inquiry, for explanation of screen display.
- Note:** The AMS Disclosure Tool also can verify POA/TIA.
- c. Refer to the CAF unit all inquiries regarding the resolution of multiple representative numbers assigned to the same representative.
- (6) All POAs received for the following Employee Plans/Exempt Organizations (EP/EO) Determination Applications can be found using one or more of the following systems:
- Employee Plans-Exempt Organizations Determination System (EDS)
 - Letter and Information Network User-fee System (LINUS)
 - Tax Exempt Determination System (TEDS)
 - TE/GE Rulings and Agreement Control System (TRAC)

EO	EP
Form 1023, Application for Recognition of Exemption, Under Section 501(c)(3), of the Internal Revenue Code	Form 4461, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Contribution Plans
Form 1024, Application for Recognition of Exemption, Under Section 501(a)	Form 4461-A, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Benefit Plan
Form 1025, No application (Dummy Form Number)	Form 4461-B, Application for Approval of Standardized or Nonstandardized Pre-Approved Plans
Form 1028, Application for Recognition of Exemption	Form 5300, Application for Determination for Employee Benefit Plan
	Form 5306, Application for Approval of Prototype or Employer Sponsored Individual Retirement Account
	Form 5306-SEP, Application for Approval of Prototype Simplified Employee Pension-SEP
	Form 5307, Application for Determination For Adopters of Modified Volume Submitter Plans
	Form 5308, Request for Change in Plan/Trust Year
	Form 5309, Application for Determination of Employee Stock Ownership Plan
	Form 5310, Application for Determination for Terminating Plan
	Form 5310-A, Notice of Plan Merger or Consolidation, Spin-off, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business
	Form 5316, Application for Group or Pooled Trust Ruling

Note: See IRM 21.3.7, Processing Third-party Authorizations onto the Centralized Authorization File (CAF), for additional information.

21.2.1.12.2
(10-01-2017)
**Reporting Agents File
(RAF)**

- (1) The RAF contains information about the authorizations that taxpayers give to their reporting agents for employment tax modules.
- (2) This authorization allows reporting agents to electronically file Form 940, Form 941, Form 943, Form 944, Form 945, Form 1042 or CT-1 for the taxpayer.
- (3) The authorization also allows for reporting agents to make payments or deposits for Form 940, Form 941, Form 943, Form 944, Form 945, Form 720, Form 1041, Form 1042, Form 1120 or CT-1.
- (4) The information from the file is used to direct copies of notices and correspondence to the authorized reporting agents.

Note: See also IRM 21.3.9.2.3, Reporting Agents File (RAF) for additional information.

21.2.1.13
(10-01-2011)
**Name Search Facility
(NSF)**

- (1) NSF contains the full taxpayer or business names used and the most current Master File addresses.
- (2) Use NSF to research:
 - Entity information
 - Account location
 - Cross reference information
- (3) Use CC NAMEI, NAMES or FINDS for SSNs.
- (4) Use CC NAMEB, NAMEE or FINDE for EINs.

21.2.1.14
(10-01-2010)
**Taxpayer Information
File (TIF)**

- (1) The TIF consists of multiple areas of information. The TIF provides tax account information for certain taxpayers (generally involving only active accounts) on the database. Balance due notices are issued from the TIF.
- (2) Use CC TXMOD/SUMRY to research the TIF for account information including pending transactions, rejects, unpostables and case controls.

21.2.1.15
(10-01-2006)
**Adoption Taxpayer
Identification Number
(ATIN)**

- (1) The ATIN file contains Form W-7A, Application for IRS Adoptions Taxpayer Identification Number, application information on pending adoptions.
- (2) A temporary number is assigned to the child so that adoptive parents may claim a dependency exemption, childcare credit and education credits.
- (3) All update processing takes place at the Austin Campus using CC ATINQ.

21.2.1.16
(10-01-2006)
Fact-Of-Filing (FOF)

- (1) FOF file contains timely filed IMF/CADE2 refund returns (original only), usually posted within three weeks of processing.
- (2) Use CC FFINQ to access the FOF file.
- (3) Once the return posts to the Refund Information File (RFIF), it is purged from the FOF file.

21.2.1.17
(10-01-2006)
**Refund Information File
(RFIF)**

- (1) Use CC REINF to access RFIF, which contains data extracted from IMF/CADE2 returns (except full paid) for the latest full calendar year tax period posted to ECC-MTB. RFIF provides basic initial data from returns and documents when they attempt to post to IMF/CADE2 at ECC-MTB.
- (2) Updates to the initial RFIF information are limited and further research may be necessary when a module contains the following conditions:
 - Credit balance
 - Debit balance
 - Freeze codes
 - TC 740 (undelivered refund)
 - TC 977 (amended return with no original)

- 21.2.1.18
(10-01-2020)
Audit Information Management System (AIMS)
- (1) AIMS, the Audit Information Management System, a computer database system used by Appeals, Examination (LB&I/SBSE/TS), and TE/GE to control returns, input assessment/adjustments to Master File and provide management reports.
- Note:** See IRM 4.4.1, AIMS Procedures and Processing Instructions, Introduction for additional information on AIMS processing.
- 21.2.1.19
(10-01-2006)
Taxpayer Delinquency Investigation Notice File (TDINF)
- (1) Use CC TDINQ to research the TDINF for information about a Taxpayer Delinquency Investigation (TDI) and generating delinquency notices.
- 21.2.1.20
(10-01-2006)
Local Campus Accounting Function Files
- (1) This subsection describes three files maintained by the appropriate local campus Accounting Function areas. They are researched using the specific command codes described in each subsection.
- 21.2.1.20.1
(10-01-2006)
Dishonored Check File (DCF)
- (1) DCF contains a record of checks dishonored by banks and returned to the IRS. The record remains on the file until research positively identifies the tax module(s) to which the check was originally applied.
- (2) Use CC BDINQ to research the record for the following:
- Dishonored check (DC) control number
 - Amount of check
 - Name control
 - Reason code (indicating why the check was dishonored)
 - Check writer's name
- 21.2.1.20.2
(10-01-2000)
Unidentified Remittance File (URF)
- (1) The URF is a local Campus file which contains a record of each remittance (with a received date of one year or less) that cannot be positively identified and applied to a correct account or refunded to the taxpayer.
- (2) Use CC URINQ to research for the following:
- URF control number
 - Amount
 - Received date
 - Identifying data
- (3) Prepare Form 8765, IDRS Control File Credit Application to request application of URF credits. Forward to the Unidentified Remittance Unit in the appropriate Campus. See IRM 21.5.7, Payment Tracers, for more information.
- 21.2.1.20.3
(03-15-2024)
Excess Collection File (XSF)
- (1) Use CC XSINQ to research credits maintained in the XSF. The XSF is a local file which consists mainly of unidentified remittances and other unclaimed credits with a received date over one year old.
- (2) Use Form 8765, IDRS Control File Credit Application to request application of XSF credits. See IRM 21.5.7.4.4.2, Form 8765, IDRS Control File Credit Application. Forward to the Excess Collection Unit in the Campus. See IRM 21.5.8,

Credit Transfers, for more information. Find the *Excess Collection look up*, under SERP Who/where for more information.

Note: Transferred “Statute” credits are also maintained in XSINQ.

21.2.1.21
(10-01-2011)
**Tax Return Data Base
(TRDB)**

- (1) TRDB contains all of the tax return data for electronically filed returns and subsequent corrections. Reject codes are displayed for research.
- (2) Corrections from the following systems are also stored in TRDB:
 - Error Resolution System (ERS)
 - Generalized Mainline Framework (GMF)
 - Generalized Unpostable Framework (GUF)
- (3) Status information (e.g., re-sequenced, corrected, posted, rejected return codes)
- (4) Processing Codes (e.g., code and edit, condition, notice, audit, resequence, unpostable)
- (5) History information
- (6) Command Code (CC) Tax Return Print (TRPRT) provides the capability to obtain graphic prints of tax returns posted to the TRDB. This feature is available for returns filed for tax year 1999 and all subsequent tax years.
- (7) See IRM 2.3.73, Command Codes TRDBV, TRERS, TRPRT and R8453, for specific information on TRDB Research Command Codes.

Note: TRDBV will become the single source for both electronically filed and paper individual and business tax return data. TRDB will gradually assume responsibility for RTF (Return Transaction File) and Command Code RTVUE over the course of several years. TRDB and Return Transaction File (RTF) consolidation will take place in the future. The consolidation and retirement of RTVUE will be announced.

21.2.1.22
(09-07-2022)
**Modernized e-File
(MeF/TRDB)**

- (1) Modernized e-File is a web-based system that allows electronic filing of Individual, Corporate, Partnership, Exempt Organizations, Excise, Estate and Trusts, and Employment Tax Returns through the Internet.
- (2) The following form types can be e-filed through the MeF platform:
 - **Corporations** - Form 1120, Form 1120-F, and Form 1120-S
 - **Exempt Organizations** - Form 1120-POL, Form 990, Form 990-EZ, Form 990-N, (e-postcard) and Form 990-PF
 - **Partnerships** - Form 1065, and Form 1065-B
 - **Excise Tax** - Form 2290, Form 720, and Form 8849, (Schedules 1, 2, 3, 5, 6 and 8 only)
 - **Extensions** - Form 2350, Form 4868, Form 7004, and Form 8868
 - **Individuals** - Form 1040, Form 1040-X, Form 1040-PR, Form 1040-SR, Form 1040-SS, Form 1040-NR, Form 9465, and Form 56
 - **Employment Tax returns** MeF accepts Employment Tax returns, including Form 940, Form 940-PR, Form 941, Form 941-PR, Form 941-SS, Form 944, and Form 945
 - **Estate and Trust** - As of 2014, MeF began accepting Form 1041

Note: IRS does not fax copies of tax returns or provide MeF return transcripts. Taxpayers may receive a transcript of their return free of charge but must pay for a physical copy. Please refer to Form 4506, Request for Copy of Tax Return, for information on how taxpayers can receive a copy of a return as well as fees.

- (3) When a new annual tax return form type is added to the MeF platform, tax returns filed using the new form will be accepted for the current tax year only. As subsequent tax years are added to the MeF system, MeF will accept the current tax year and two prior tax years. For example, processing year 2022 MeF will accept prior tax years 2021 and 2020.

Note: MeF does not accept prior year extensions.

Note: Taxpayers will be unable to electronically file during the MeF end of the year shutdown, which typically begins in November and lasts until middle to late January. See *Modernized e-file (MeF) Status*, for the MeF status page for dates of the MeF 1040 series shutdown.

Note: MeF will accept electronic amended returns, Form 1040-X, for Form 1040 and Form 1040-SR for the current tax year and two prior years. MeF will also accept amended returns for Form 1040-NR and corrected returns for Form 1040-SS and Form 1040-PR for tax year 2021 and forward. Taxpayers will still have the option to submit a paper version of the Form 1040-X and must follow the instructions for preparing and submitting the paper form.

21.2.1.23
(10-01-2010)
**Automated Collection
System (ACS)**

- (1) The Automated Collection System (ACS) accepts Integrated Data Retrieval System (IDRS) balance due and non-filer cases requiring telephone contact for resolution. ACS also generates levies and correspondence. Tax Examiners use ACS' case management abilities to contact taxpayers, review their case histories, and issue notices, liens, or levies to resolve the cases. ACS contains taxpayer modules in a collection status. The databases are located at each campus.
- Dallas Territory Office accesses Austin Campus
 - Seattle Territory Office accesses Ogden Campus
 - Buffalo Territory Office accesses Andover Campus
 - Nashville Customer Service Site accesses Memphis Campus

- (2) ACS is also accessible through AMS.

21.2.1.24
(10-01-2007)
**Automated
Underreporter (AUR)**

- (1) The AUR Campus Compliance program determines possible discrepancies between income, credits and/or deductions reported on a tax return versus the information documents submitted by employers, financial institutions, etc. Potential cases are reviewed and a determination is made as to whether or not the taxpayer must be contacted to resolve the possible discrepancy.

21.2.1.25
(10-01-2011)
**Taxpayer Advocate
Management Information
System (TAMIS)**

- (1) TAMIS is an Oracle web-based inventory control and report system used to control and track Taxpayer Advocate Service cases. The database is in the Enterprise Computing Center in Detroit.
- (2) TAMIS is accessible through AMS. For more information, see IRM 13.4, TAS TAMIS Guide.

21.2.1.26
(09-07-2022)
**Variable Call Routing
(VCR)**

- (1) Variable Call Routing (VCR) is a technology that redirects telephone calls when call center resources (Agents and/or the Voice Response Unit (VRU)) for routing a call are unavailable due to insufficient circuits, equipment outages, or when the certain business rule thresholds are met. The Intelligent Call Manager (ICM) provides instructions that redirect the call to an alternate destination. The alternate destination may be to a different call center device or to a disconnect message.
- (2) The VCR thresholds are based on the business rules for the factors ICM evaluates when making routing decisions: estimated wait time, agent status, average handle time, average queue time, abandon rates, site hours, circuitry, etc.
- (3) Different lines of business use different combinations of these statistics to implement their business rules. If the call routing VCR threshold for the CSR has been reached, the call is instead re-directed to a disconnect message, also called a VCR message.
- (4) To improve the taxpayer experience, the IRS is interested in the impact of technology on taxpayer access.
- (5) If the taxpayer states they have been calling our toll-free product lines but are continually receiving busy signals, the CSR must request the following:
 - Toll-free telephone number the caller was trying to call.
 - Telephone number the caller called from when receiving busy signals.
 - Date and approximate time of call attempt(s).
- (6) Advise the caller that the issue will be referred to the telecommunications department for review and thank them for providing the information.

Note: The caller will not receive a call back regarding this issue. Follow existing procedures to assist the caller with any additional issues.

21.2.1.27
(03-12-2021)
Contact Recording

- (1) Contact Recording (CR) is a software application/tool/system for recording incoming telephone contacts between IRS customer service personnel and taxpayers or their representatives. Contact Recording also records telephone contacts between IRS employees and the Employee Resource Center, on-site contractors with IRS accounts, and the Enterprise Service Desk (ESD). Phone conversations and related computer screen activity is recorded and then made available through a browser-based interface to managers and quality reviewers, enabling remote assessment of employee performance and customer service quality. See IRM 21.1.1.8, Contact Recording, for more information.
- (2) Before being connected to customer service personnel, incoming callers hear an announcement that states, "Your call may be monitored or recorded for quality purposes."
 - Based on FCC regulations, CSRs will be able to stop the recording if the customer requests not to be recorded.
- (3) Quality Review uses CR to perform required random reviews (performance and product) of incoming telephone contacts.

- (4) While the system provides screen capture of account actions, as well as voice recording of the call, the recordings are NOT accessible by Taxpayer Identification Number (TIN), Voice Processing Identification Number (VPIN), Personal Identification Number (PIN), or any other Taxpayer Identification Number.
- (5) The system stores audio data by employee SEID for a maximum of 60 days (default), unless it has been evaluated. If a call has been evaluated, it is then stored for an additional 488 days, 548 days total.
- (6) See IRM 21.1.1, Accounts Management & Compliance Services Overview, for procedures and additional information.

Note: If your site has not conducted Contact Recording briefings, then Contact Recording was not implemented at your site. However, remember the caller will still hear the announcement.

21.2.1.28
(10-01-2006)
**Integrated Customer
Communication
Environment (ICCE)
System, (formerly known
as TRIS)**

- (1) ICCE is an automated call-routing interactive application system that permits taxpayers using a touch-tone telephone to select an application to resolve tax account issues, obtain tax information, or otherwise direct themselves to the appropriate source of assistance. ICCE reduces the number of calls that must be answered by a CSR. See ICCE Interactive Applications (IAs).

21.2.1.29
(02-29-2016)
ICCE PIN Establishment

- (1) To establish a PIN, the caller must use an ICCE telephone interactive application (IA) that requires the use of a PIN for verification, e.g., payoff, posted payments.
- (2) **For a taxpayer to have or to establish a PIN, the caller must have a current balance due account on IDRS.**
- (3) To use the system, the caller must use the Caller ID Number on a current balance due notice.

Note: Caller ID Numbers on notices from a prior year do not work unless it was the last notice issued.

- (4) A caller must **not** establish or maintain a PIN if any of the following conditions exists:
 - a. Unable to pass automated IA interview (excluding date of birth problem)
 - b. No data for caller on IDRS (no balance due)
 - c. Blocked account indicator
 - d. Different secondary SSNs on open IDRS modules (ex-spouse/current)
 - e. Criminal activity indicator
 - f. Scrambled SSN indicator
 - g. Deceased taxpayer indicator
 - h. PIN already established

Note: If the taxpayer is in Direct Debit Installment Agreement (DDIA) status, they might not receive a notice with a Caller ID Number to allow them to establish a PIN.

Caution: CSRs are **NEVER** allowed to establish PINs for taxpayers.

Note: If a caller had established a PIN previously and now falls into one of the above categories, the PIN is systemically deleted.

- (5) The caller must successfully enter the following requested information during the automated interview for Identification and Authentication (I&A).

- SSN of the primary taxpayer on the account
- Taxpayer's date of birth
- Caller ID number from taxpayer's most recent notice (six digits)
- State they are the taxpayer or spouse
- **Choose six digits that qualify for a PIN**

The interview process is a form of taxpayer authentication. On all calls concerning PIN procedures, CSRs must also complete caller authentication before continuing the call.

21.2.1.29.1
(10-01-2023)
**ICCE PIN Default
Procedures**

- (1) If the caller defaults from the automated authentication interview process because of date of birth alone, complete the authentication process. Then determine if a PIN has been established on the account. Access CC VPARS (see IRM 2.3.69, Command Code VPARS, for more information on this command code). If a PIN indicator of "Y" is not on VPARS, the **taxpayer** must establish a PIN, if criteria in IRM 21.2.1.29, ICCE PIN Establishment, has not been met.

Note: IRM 21.2.1.33, ICCE CC VPARS, for CC VPARS example.

- (2) Offer the caller the opportunity to return to the application to establish a PIN after completing caller authentication (and has correctly entered a valid Caller ID).
- a. Advise the caller that a confirmation Letter 2940C, VRU Request for Personal Identification Number (PIN), will be mailed to the address of record within 10 business days to confirm actions for establishing a PIN.
 - b. To re-enter a caller into the ICCE to establish a PIN:
 - Press "Inside Line" button on your desktop application
 - Press "3121" for English or "3259" for Spanish
 - Press "Enter"
 - Press "Transfer"

Note: When using the Direct Transfer button to transfer a call, agents must add 41 to transfer numbers that are only 4 digits long and begin with either a 1,3, or 5, or the transfer number is not in the transfer menu.

- (3) If caller defaults from the process for a reason **other than** a date of birth problem, CSRs are to complete authentication and assist the caller with their inquiry without the use of the automated application. If the caller still wants to establish a PIN, return the caller to the application after the inquiry is satisfied.

Note: CSRs are not allowed to establish PINs for taxpayers.

21.2.1.29.2
(11-18-2020)

**ICCE PIN Maintenance -
Taxpayer Restrict
Access**

- (1) Use the following procedures to re-enter the caller back into the automated application to Restrict Access or Lift a Block on their account themselves. Options for the PIN Maintenance Menu for the **Taxpayer** to use:
 - Press “1” if did not establish PIN
 - Press “2” if forgot PIN
 - Press “3” to change PIN
 - Press “4” to disable access to account
 - Press “5” to lift block from access to account (See Paragraph 6 below)
 - (2) If a caller defaults from the PIN Maintenance proceed with:
 - a. Authentication refer to IRM 21.1.3.2.3, Required Taxpayer Authentication.
 - b. Verify with CC VPARS the action the taxpayer was trying to take.
 - c. Verify if a PIN is established. If taxpayer has forgotten their PIN and wants to establish a new one, they must first delete the old PIN and then use the caller ID on their **current** notice to establish a new one.
 - d. Verify additional taxpayer authentication for taxpayers requiring to delete/erase or block PIN before continuing.
 - e. Verify the account is not in ACS status. If the account is in ACS status the taxpayer is not able to restrict access to their account until they are no longer in ACS status.
- Note:** If the taxpayer is in DDIA status they might not receive a notice with Caller ID to allow them to establish a PIN.
- Caution:** Never ask for or let a caller tell you their PIN number.
- (3) Advise callers of the two ways to disable /restrict access to their account. They must select the correct menu option:
 - a. Press 1 to **Erase** current PIN and use the Caller Identification Number on their current notice.
 - b. Press 2 to **Block** your account for use with the automated telephone system.
- Note:** Option 1 & 2 above are routed to the Unified Contact Center Enterprise (UCCE) where you are prompted to enter 1 to Erase or 2 to Block a PIN. If anything other than the prompt is heard, there is a technical problem and you must try again. PIN maintenance prompt is unavailable while accounts are in ACS status.
- (4) Advise the caller that a confirmation Letter 2940C, VRU Request for Personal Identification Number (PIN), will be mailed to the address of record within 10 days to confirm actions for blocking or erasing their PIN. **Important:** Advise the taxpayer to prevent unauthorized action, they must re-enter the **Primary TIN** of the account into the system and they must follow the prompts to restrict access to an account.
- (5) To Restrict Access - follow these steps to re-enter the caller back into the PIN application:
 - a. Select “transfer” from the desktop application.
 - b. Select the correct transfer number pop-up “3120” for English or “3249” for Spanish.

Note: Another option is to type the number in the transfer box.

- c. Select the “Transfer” button in the pop-up.

- (6) To Lift the Block -follow these steps to re-enter the caller back into the PIN application:
 - a. Select "transfer" from the desktop application.
 - b. Select the correct transfer number pop-up "3121" for English or "3259" for Spanish.

Note: Another option is to type the number in the transfer box.

- c. Select the "Transfer" button in the pop-up.

21.2.1.29.3
(11-18-2020)
**Assisting Taxpayers
with ICCE PIN
Maintenance**

- (1) If the taxpayer requests assistance with PIN maintenance (e.g., erase/block a PIN), assist the taxpayer while they are on the telephone. Complete authentication before proceeding. For taxpayers requesting to erase/block a PIN, see IRM 21.1.3.2.4, Additional Taxpayer Authentication. Use CC VPARS to verify that TIF data is available.

Note: Some SSNs have conditions that cause immediate routing to an ACS CSR during normal business hours or a message (after hours) to call back between 8 a.m. and 8 p.m. The PIN maintenance prompt may or may not be heard. If these instances occur, the PIN maintenance application is unavailable because an account is in ACS status.

- (2) If TIF data is available, go to Step number 4.
- (3) If TIF data is unavailable, use CC MFREQ-C (while taxpayer is on hold) to establish the account (usually within seconds). Then continue to Step number 4.

menu.

#

Note: This is an internal number for IRS use only. Do not provide this number to the caller.

- a. Enter SSN at prompt.
- b. Select 1 for SSN.
- c. Select 6 if taxpayer has questions about PIN.

Caution: If an announcement prior to the N/L/B Menu indicates that the ICM or IDRS is "down" you must call the next business day or when advised. At discretion of local sites or if taxpayer insists, prepare an in-house business use referral to process erase/block PIN requests.

- (5) The PIN menu is as follows:

Note: Do not press 1 if you hear the following prompt: "If you agree with the amount you owe, press 1."

- If taxpayer did not establish PIN, press Option 1.
- If taxpayer forgot their PIN, press Option 2.
- To change PIN, press Option 3. (Only the taxpayer can activate (use) this option).
- To disable access to account, press Option 4.
- To lift "block" from your account, press Option 5 (Only the taxpayer can lift a block).

- (6) Options 1, 2, or 4, in (5) above are routed to the Unified Contact Center Enterprise (UCCE) where a prompt is received. Enter 1 to erase or block a PIN or enter 2 to lift a block. If anything other than prompt 1 or 2 is received, it indicates a technical problem and you must try again later. See (4) Caution above.
- (7) The system asks for re-entry of the taxpayer's SSN. Once the re-entry takes place, the Voice Response Unit (VRU) systems prompts to:
 - a. Press 1 if SSN entered.
Note: The system repeats the SSN as entered.
 - b. Press 1 to verify.
- (8) Once the re-entry takes place, follow the prompts to restrict access to an account:
 - a. Press 1 to disable/erase the PIN until next notice.
 - b. Press 2 to disable/block the PIN until call back.

Note: When the above actions take place, there is an announcement that a confirmation letter will be mailed to the address of record within 10 days.
- (9) End call after all actions are completed.
- (10) A job aid, *ICCE PIN Maintenance Procedures*, is available on SERP. From the "Job Aids" link on the SERP home page, select the "Part 21 - Customer Account Services (Accounts Management)" link, then look under "Chapter 2: Systems and Research Programs".

21.2.1.30
(10-01-2021)

**ICCE Interactive
Applications (IAs)**

- (1) Interactive applications help taxpayers resolve issues without talking to a CSR. Taxpayers must meet eligibility criteria to use the applications.
- (2) The following IMF applications are available:
 - VOICE BALANCE DUE (VBD) - permits callers to request a short term plan or establish a monthly payment plan to satisfy an outstanding balance due. It also gives the caller the ability to revise their payment due date and/or amount on an existing payment plan or revise an existing extension to an installment agreement.
 - LOCATION (LOC) - provides caller with information on where to file certain federal tax forms and where to mail payments.
 - REFUND INQUIRY (REF) - permits callers to find out about the status of their tax refund.
 - TRANSCRIPT (TRA) - permits callers, after address verification, to request an account transcript (Letter 2863C), or a return transcript.
 - VOICE PROCESSING PERSONAL IDENTIFICATION NUMBER (VPPIN) or (PIN) - permits qualified callers to establish, block or change their PIN. IRM 21.2.1.29, ICCE PIN Establishment, for procedures to establish a PIN).
 - PAYOFF (PAY) - provides taxpayers, who have established a PIN, to receive a current or future payoff amount (within 120 days), the location for mailing payment, and an option to set up payment arrangements through the VBD application.

- VIEW CREDIT (CRD) - permits a taxpayer who has established a PIN to research a specific payment posted to their account or request a list of the last fifteen payments.
Note: From the View Credit application the taxpayer may choose to enter the transcript, view debit or payoff applications.
- VIEW DEBIT (DEB) - permits a caller, who has established a PIN, to hear a summary or detailed account information of their account for a chosen tax year.
Note: From the View Debit application the taxpayer may choose to enter transcript, view credit, payoff, or voice balance due applications.
- REFUND TRACE (RTR) - permits a caller to file a claim for replacement of a refund that was not received, lost, stolen or destroyed.
- WHERE'S MY AMENDED RETURN (WMAR) - permits callers to determine the status of their amended tax return.

21.2.1.31
(10-01-2007)
**ICCE Interactive
Modules**

- (1) The following modules are used internally by the interactive applications:
 - a. ENTER TIN — used to verify the TIN input by the taxpayer.
Note: All TIN entries are checked for file source, TIN type validity, and data on Master File. Taxpayers who indicate that a joint return was filed are prompted to enter spouse's TIN, if no data is available on the first TIN entered.
 - b. ADDRESS — used by the transcript application to verify the street address input by the taxpayer against the address of record.

21.2.1.32
(10-02-2023)
**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.

21.2.1.33
(06-18-2018)
ICCE CC VPARS

- (1) CC VPARS (Voice Processing Account Referral Screen) displays taxpayer account information and a description of the error the taxpayer encountered in an automated telephone system. The voice processing message section of the screen gives user friendly messages to indicate where the caller defaulted or exited the application.
- (2) New calculated data fields on a screen show the total TDA and TDI yield score (Internal Use Only), a total of balance due modules and a total of assessed balances.
- (3) To request CC VPARS:
 - a. Enter the TIN from the call referral data on the desktop application display.
 - b. Ask the caller to restate their TIN for verification and for Quality Review purposes.
- (4) Continue the taxpayer contact from point of default using existing IRM procedures, including authentication probes, if necessary.

21.2.1.34
(10-01-2006)
ICCE /ENMOD History Items

- (1) History items appear on ENMOD for actions taken by ICCE applications. The ICCE identifying IDRS number is 099 after the Campus two-digit number (e.g., 29099XXXXX). The last five digits are systemically generated.
- (2) Transaction Code 016 (Miscellaneous Change Entity Code) identifies that a PIN was established. A second TC 016 indicates a PIN change. Other activities include issuing letters, IAGRE, and establishing installment agreements.

Note: Only the taxpayer knows their PIN number (It does not appear on the tax module).

- (3) A three-digit route code (agent message numbers) appears when a call is routed to a CSR. CC VPARS shows the literal meaning of the route code.
- (4) By using the history information on ENMOD, VPARS and TXMOD, you can track the taxpayer's actions during the interactive process.

21.2.1.35

(10-01-2024)

**ICCE Management
Action Reports (MAR)
(Telephone and Internet)**

- (1) Management Action Reports (MAR) generate when transactions do not post to IDRS due to system/network problems (e.g., IDRS application down) or account conditions beyond design for the following applications:
- Voice Balance Due
 - VPPIN
 - Refund Inquiry
 - IRFOF (Internet)
 - Online Payment Agreement (Internet)
- (2) The Planning and Analysis (P&A) staff determines who, within the directorate, works the MAR. The MAR Directorate Assignments are as follows:

	Telephone Sites	
Account Type	MAR Type	Assign-ment
SB/SE ACS (IMF)	Update ACS Levy Sources, ACS IA Confirmation Letter, Revised ACS IA Letter	Ogden
SB/SE AM (IMF)	Extension Confirmation letters, IA Confirmation Letters, IA Revised Letter, PIN Update Request, Transcript Request, Refund Trace CHCKL Request, Refund Trace LETER Request	Memphis – SB/SE
TS ACS (IMF)	Update ACS Levy Sources, ACS IA Confirmation Letter, Revised ACS IA Letter	Fresno
TS AM (IMF)	Extension Confirmation letters, IA Confirmation Letters, IA Revised Letter, PIN Update Request, Transcript Request, Refund Trace CHCKL Request, Refund Trace LETER Request	Fresno
	Internet Sites	
Account Type	MAR Type - (IMF & BMF)	Assign-ment
SB/SE ACS (IMF& BMF)	ACS Levy Sources, ACS Extension Confirmation Letter, ACS IA confirmation letters, ACS History Items, ACS Pending IA Transactions, ACS control bases, ACS IA Letter Revised	Internet – SB/SE
SB/SE AM (IMF& BMF)	Levy Sources, Extension Confirmation Letter, IA confirmation letters, History Items, Pending IA Transactions, Control bases, IA Letter Revised, PIN update request	Internet – SB/SE
	Entity Change due to undeliverable refund, Refund Trace CHCKL request	Internet – Philadelphia

	Telephone Sites	
TS ACS (IMF)	ACS Levy Sources, ACS Extension Confirmation Letter, ACS IA confirmation letters, ACS History Items, ACS Pending IA Transactions, ACS control bases, ACS IA Letter Revised	Internet – TS
TS AM (IMF)	Levy Sources, Extension Confirmation Letter, IA confirmation letters, History Items, Pending IA Transactions, Control bases, IA Letter Revised, PIN update request	Internet – TS
	Entity Change due to undeliverable refund, Refund Trace CHKCL request	Internet -- Philadelphia

- (3) A designated person is required to retrieve the reports daily and manually input the necessary action that the system failed to generate as indicated on the report, by the next business day. The designated person should confirm that the failed transactions were not completed systemically before processing manually.

- (4) The MAR includes the TIN, MFT, Business Operating Division (BOD) and tax period, along with the needed correction for each application.

Note: The BOD dictates which customer response telephone number is used on the taxpayer letters, except for Secure Access eAuthentication (SADI) transactions.

(5) **MARS Corrective Action Needed:**

- a. For full pay and installment agreements (TS and SB/SE) processing, the paragraph number and fill-in data indicate a manual generation of Letter 5977C, Installment Agreement Accepted; Terms Explained, or Letter 2273C, Installment Agreement Acceptance & Terms Explanation or Letter 5976C, CC IAPND Installment Agreement Confirmation - OPA/VBD.
- b. For PIN (Memphis TS and SB/SE) processing, the paragraph letter and fill-in data indicates the manual generation of **Letter 2940C**, VRU Request for Personal Identification Number (PIN).
- c. For Refund Trace CHKCL (Memphis TS and SB/SE) processing, refer to IRM 21.4.2.4.16.1, ICCE Refund Trace Reports.
- d. For IRFOF (Philadelphia) refer to IRM 21.4.2.4.17, Treasury Check Information System (TCIS).
- e. For Online Payment Agreement (Internet TS and SB/SE) processing, refer to IRM 5.19.1.6.8.1, OPA Management Action Reports (MAR).

21.2.1.36
(10-01-2006)
ICCE Payment Report

- (1) The Payment Report lists each account for which an installment agreement has been accepted. The daily report details the agreement type, duration, amount owed, payment date and monthly payment amount, as well as a summary of average duration, average amount owed and total accounts receivable.

21.2.1.37
(10-01-2006)
ICCE Undeliverable Letters

- (1) Forward ICCE undeliverable letters, identified by 099 in the Employee Identification Number on the letter (e.g., 29099xxxxx), to Customer Service for resolution.
- (2) See IRM 21.3.3, Incoming and Outgoing Correspondence/Letters, for instructions for undeliverable items.

21.2.1.38
(01-22-2024)
E-File Services (eFS) System

- (1) The e-File Services (eFS) System offers several methods for filing taxes and transferring funds electronically.
- (2) eFS uses several multi-functional Electronic Filing Systems (EFS) to receive and process individual and business returns.
- (3) The following table shows the returns and systems.

Return	System
Form 1040, Form 1040-SR	<ul style="list-style-type: none"> • Online Filing Program • <i>e-file</i> Practitioner Program • FEDERAL/STATE <i>e-file</i> Program
Form 944	Form 944 online filing & Form 944 e-file XML & MeF
Form 941, Form 941-PR, Form 941-SS	Form 941 <i>e-file</i> Program, <i>e-file</i> XML and Form 941 online & MeF
Form 940, Form 940-PR	Form 940 e-file and Form 940 online Filing Programs & MeF
Form 943, Form 943-PR	MeF
Form 945	MeF
Form 1065	Form 1065 Electronic Filing Program
Form 1041	Form 1041 MeF
Form 1041 (Fiduciary)	FEDERAL/STATE FIDUCIARY Program
IMF e-file Processing sites	PSPC, AUSPC, KCSPC, and ANSPC.
BMF e-file Processing sites	CSPC and OSPC

21.2.1.39
(10-01-2023)
E-File Form 1040 Series

- (1) Taxpayers may file returns through authorized IRS e-file providers, Electronic Return Originators (EROs). EROs transmit returns via a Third-party. In some cases, the ERO may perform both the ERO function and the transmitter function.
- (2) The return may be prepared by the taxpayer, a tax professional or an ERO. Tax professionals may also be EROs, depending upon the functions performed.

- (3) Taxpayers who file electronically using tax preparation software or who file through a tax professional are required to use a Personal Identification Number (PIN) to sign their returns. Taxpayers create their PINs using any five digits except all zeroes. If authorized by the taxpayer, the taxpayer's PIN may be generated by the software or entered by the Electronic Return Originator (ERO). If the return is filed using the Self-Select PIN method, the taxpayer must also provide their Date of Birth (DOB) and one of the following:
- Prior year adjusted gross income (AGI). The AGI amount must not be from an amended return, a corrected amount from a math error notice, or other changes made during IRS processing.
 - Prior year Self-Selected PIN. The prior year Self-Selected PIN is the five digit PIN they used to sign their prior year tax return.

See IRM 3.42.5.7.1.1, Self-Select Personal Identification Number (PIN) Method, and IRM 3.42.5.7.2, Form 1040 Online Filing, for information to answer general PIN questions.

- (4) The Practitioner PIN method is another signature option for taxpayers who use an IRS e-file provider to prepare their tax returns. This option is used in transmitting Form 1040 as a totally paperless electronic return. A Form 8879, IRS e-file Signature Authorization, must be completed for all returns filed using the Practitioner PIN method. Form 8878, IRS e-file Signature Authorization for Form 4868 or Form 2350, Application for Extension of Time To File U.S. Income Tax Return, must be completed for Forms 4868 filed using the Practitioner PIN method of filing when there is an Electronic Funds Withdrawal (EFW). Information on the requirements for using the Practitioner PIN method can be found in IRM 3.42.5.7.1.2, Practitioner Personal Identification Number (PIN) Method.
- (5) The Self-Select PIN is the only IRS e-file signature method available to taxpayers who file a federal individual income tax return using online tax preparation software. This new requirement is to promote a paperless and secure method of signing individual returns electronically. 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 PIN signature. On a joint return, both spouses are required to enter a PIN as their electronic signature.
- (6) Who is eligible to electronically sign using the Self-Select PIN signature method?
- Taxpayers filing Form 1040, Form 1040-SR, Form 1040-SS(PR), Form 1040-NR.
 - Taxpayers aged 16 or older by the end of the tax year 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 must attach the following forms 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 10-168, 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 appropriate certificates and, if applicable, the appropriate reseller statements for Biodiesel, renewable diesel, and sustainable aviation fuel claims.
 - 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 (FDEs) and Foreign Branches (FBs)
 - Form 8864, attach the appropriate certificates and, if applicable, the appropriate reseller statements for Biodiesel, renewable diesel, and sustainable aviation fuel claims.
 - Form 8949, Sales and Other Dispositions of Capital Assets, (or a statement with the same information), if the taxpayer elects not to report 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:** 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.
- (9) If the taxpayer does not have their tax return information available, the taxpayer may use online self-help applications on IRS.gov (e.g., Get Transcript Online) or may call the Interactive Voice Response (IVR) toll-free number, 800-908-9946, to request the transcript. If the taxpayer is unable to acquire their transcript through these processes, you may send a transcript to the taxpayer's address of record.

Note: If the caller has a pending address change or updates the address of record during the call, do **not** send the transcript to the pending or new address.

Note: Do **not** provide the AGI over the phone.

- Command Code (CC) RTVUE and/or CC TRDBV or the Return Review Display (RRD) system on the Employee User Portal (EUP) must be used to provide tax information, as original filing information is available regardless of subsequent adjustments or math errors.

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.

Caution: CC TXMOD and CC IMFOL will show the AGI as adjusted or corrected; NOT as filed.

- **Special Circumstances:**

- If the taxpayer filed their prior year's tax return after Cycle 50, using the ECC-MTB posting cycle, they must enter zero (0.00) for their prior year AGI.
- If the taxpayer's last year AGI was negative, they must enter the amount as a **negative** number. See IRM 3.42.5.7.1.1(4), Self-Select Personal Identification Number (PIN) Method.
- If the taxpayer has not filed their prior year return, they must enter zero (0.00) for their prior year AGI. This includes current year Form 1040 series filers who filed Form 1040-SS or Form 1040-PR in the prior year (These forms do not have an AGI line).
- If the taxpayer's prior year return has been filed but not yet been processed, they must enter (0.00) for their prior year AGI.
- If the taxpayer used the Non-Filers: Enter Payment Info Here tool last year to register for an Economic Impact Payment, they must enter "\$1" for their prior year AGI.

Note: If it has been determined that the taxpayer meets the Special Circumstances listed above, inform the taxpayer how best to proceed without disclosing the prior year AGI.

- (10) Use the RRD system on EUP to assist taxpayers with rejected returns and other e-file inquiries.

21.2.1.40
(05-16-2024)
**E-file 1040 Series Online
Filing**

- (1) The taxpayer may use tax preparation software bought Commercial-off-the-shelf (COTS) 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 PIN, or the AGI from the prior year return (see paragraph 7 below) to sign their e-file online return.
- (4) Taxpayers who choose 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 may choose between two “shared secrets.”
- (5) The shared secrets are the original prior year 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:
 - Prior year AGI or
 - Prior year Self-Select PIN

The taxpayer may enter both, but only one must match for successful authentication.

Note: Accounts Management employees do not have access to SSP information.

- (6) If the taxpayer is unable to provide a valid Primary or Spouse Prior Year PIN or Primary or Spouse Prior Year AGI Amount, they may provide an Identity Protection PIN (IP PIN) to electronically file their calendar year returns. If the taxpayer wishes to get an IP PIN to file their return and they don't already have an account on IRS.gov, they must register to validate their identity. Direct the taxpayer to visit Get an Identity Protection PIN on www.irs.gov/getanippin for further information and resubmit their return.
- (7) 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 the original AGI, the taxpayer may receive the AGI through the Get Transcript Online self-help application on IRS.gov or by calling the Interactive Voice Response (IVR) toll-free number, 800-908-9946. See IRM 3.42.5.7.1.1(4), Self-Select Personal Identification Number (PIN) Method, for further instructions if the AGI is a negative amount.
- (8) If the taxpayer calls to request the prior year AGI to e-file, do **not** provide the taxpayer with the AGI. Direct the taxpayer to the self-help application Get Transcript Online on IRS.gov, see IRM 21.2.1.52, Get Transcript, for additional information. Get Transcript has an Online and Mail option. The mail option allows the taxpayer to request the tax account and tax return transcripts. You may also direct the taxpayer to the toll-free IVR number, 800-908-9946, where the taxpayer may request tax account and tax return transcripts, see IRM 21.2.3.3.4, Interactive Voice Response, for additional information. For transcript requests for Practitioner Priority Service see IRM 21.3.10.4.4, Transcript Requests. If the taxpayer is unable to acquire their transcript through these processes, you may send a transcript to the taxpayer's address of record. Alternatively, you must instruct the taxpayer to file the tax return by paper or seek electronic return originator (ERO) support.

Exception: If the caller has an active Identity Theft indicator on the tax year requested see IRM 21.2.3.3 (7), Transcript Systems and Forms, for a list of transaction codes that will prevent a transcript from generating.

This includes the primary or secondary on a married filing joint account. Direct the taxpayer to file the return by paper. See IRM 25.23.2.10, Get Transcript Breach, for more information on TC 971 AC 505 specific incident numbers.

Note: The transcript must only be sent to the “address of record” at the time of the call. If the caller has a pending address change or updates the address of record during the call, do **not** send the transcript to the pending or new address.

21.2.1.41
(10-01-2020)

FEDERAL/STATE e-File

- (1) Federal/State e-file is available in 40 states plus the District of Columbia and New York City.
- (2) State Acknowledgements are accepted by the Modernized e-File (MeF) System. Participating Federal/States can send their State Acknowledgements to MeF for trading partners to pick up when they pick up their Federal Acknowledgements.
- (3) Acknowledgements of state returns are made within 48 hours. Acknowledgements for Federal returns usually are received within five minutes but can take up to two hours during peak days.
- (4) States that participate in *e-filing* are:

E-file States		
Alabama	Louisiana	Ohio (now includes Regional Income Tax Authority (RITA))
Arizona	Maine	Oklahoma
Arkansas	Maryland	Oregon
Colorado	Michigan	Pennsylvania
Connecticut	Minnesota	Rhode Island
Delaware	Mississippi	South Carolina
District of Columbia	Missouri	Tennessee
Georgia	Montana	Utah
Hawaii	Nebraska	Vermont
Idaho	New Hampshire	Virginia
Illinois	New Jersey	West Virginia
Indiana	New Mexico	Wisconsin
Iowa	New York	
Kansas	North Carolina	
Kentucky	North Dakota	

- (5) Each state issues its own publications to detail the state's software specification requirements. Software developers contact the appropriate state to obtain electronic filing publications.
- (6) IRS e-file accepts federal/state e-file returns with foreign addresses, including the U.S. possession of Puerto Rico.

21.2.1.42
(03-06-2017)
**VITA/TCE/AARP/FSA
Sites**

- (1) Direct the taxpayer to the list of VITA/TCE/AARP/FSA (Volunteer Income Tax Assistance, Tax Counseling for the Elderly, American Association of Retired Persons, and Facilitated Self-Assistance) sites available on IRS.gov for future reference. Access the link *Free tax preparation*, which provides information on 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, *IRS Certified Volunteers Providing Free Tax Preparation (English/Spanish)*, which provides a list of the returns and forms IRS certified volunteers have been trained to work.

- (2) Users may search by state/county or zip code to provide a list of sites where taxpayers may file free. Use the following site information to ensure that the volunteer site provides the necessary services before referring the caller:
 - Site Name
 - Address
 - County
 - Open/Closing Dates
 - Program Type
 - Phone
 - Hours and languages spoken
 - E-file availability
 - Whether taxpayer needs to call for an appointment
- (3) Two of the several possible program types included Facilitated Self-Assistance (FSA) Fusion and FSA Standalone.
 - a. FSA Fusion sites allow taxpayers to prepare their own returns with the assistance of a certified VITA volunteer. Taxpayers who do not wish to select this option may instead choose to have a volunteer prepare their return at the same location.
 - b. FSA Stand-Alone sites only provide the self-prep option; volunteers at these locations only assist the taxpayer and do not prepare returns.

21.2.1.42.1
(12-06-2013)
**VITA/TCE/AARP/FSA
e-File**

- (1) Free electronic filing and transmitting is offered at Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) Sites. See IRM 22.30.1, Stakeholder Partnerships, Education and Communication, for more information.

21.2.1.43
(10-20-2016)
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:

- Reporting Agent's List to the Ogden Accounts Management Campus (OAMC).
- Form 8655, Reporting Agent Authorization, to the OAMC.
- Online IRS *e-File* Application (after first registering for e-services at 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) The participants must 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:

- Schedule B, Report of Tax Liability for Semiweekly Schedule Depositors.
- Schedule D, Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations.
- 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.

21.2.1.43.1
(10-01-2011)
**Form 944, Employer's
ANNUAL Federal Tax
Return (e-file)**

(1) The Form 944, Employer's ANNUAL Federal Tax Return, is filed once a year rather than quarterly (due January 31), significantly reducing the tax filing burden. The 944 e-file Program will allow small employers with little or no employment tax liability to file their returns electronically. Eligible employers are those with estimated annual tax liability of \$1,000 or less. See IRM 3.42.4, *IRS e-file for Business Tax Returns*, for additional information.

21.2.1.44
(10-01-2020)
**Form 1065 & Form
1065-B MeF Programs**

- (1) Section 6011(e)(2) enacted by section 1224 of the Taxpayer Relief Act of 1997 requires partnerships with more than 100 partners to file Form 1065, Schedule K-1, and related forms and schedules on magnetic media (electronically as prescribed by the IRS Commissioner). This legislative mandate applies to partnership returns for tax year ending December 31, 2000, and subsequent years.
- (2) Eligible participants for this program are:
 - Partnerships who develop their own software and file own returns.
 - Originators/Preparers responsible for returns filed for firms.
 - Transmitters who transmit returns directly to the IRS electronically.
 - Software Developers who develop and test software for the program.
- (3) Participants must submit an IRS e-file Application via e-services for Electronic/Magnetic Media filing of Business and Employee Benefit Plan Returns. See Pub 3112, IRS e-file Application and Participation, for additional information.
- (4) For additional information on 1065 MeF Program see Pub 4163, Modernized e-file (MeF) Information for Authorized IRS e-file Providers for Business Returns, and Pub 4164, Modernized e-file Guide for Software Developers and Transmitters.

21.2.1.45
(09-12-2014)
Form 1041 MeF Program

- (1) Forms 1041, US Income Tax Return for Estates and Trusts are electronically received at the ECC-MEM and are processed by the Ogden Submission Processing Campus (OSPC).
- (2) Form 8453- FE, U.S. Estate Or Trust Declaration for an IRS e-file Return is the signature document for all Form 1041 e-filed returns. The Form 8453-FE must not be mailed to IRS. It will be included in the electronic return as a PDF.
- (3) An IRS *e-file* application must be submitted electronically via e-services to participate in the IRS *e-file* program.
- (4) Eligible participants for this program are:
 - Electronic Return Originators
 - Transmitters & Software Developers
 - Intermediate Service Providers

21.2.1.46
(10-01-2006)
**FEDERAL/STATE
Fiduciary Return
Program**

- (1) This program is for filing Estate and Trust returns for both federal and state at the same time.
- (2) Any state that has a requirement to file both federal and state fiduciary returns may participate. Currently New York is the only state participating.

21.2.1.46.1
(10-01-2008)
**FEDERAL/STATE
Partnership Program**

- (1) This program is for filing Partnership Returns for both federal and state at the same time.
- (2) Any state that has a requirement to file both federal and state Partnership returns may participate. Currently, Georgia, Kansas, Maryland, Michigan, Utah and Wyoming are the only states participating.

21.2.1.47
(01-22-2024)

**Electronic Federal Tax
Payment System
(EFTPS) Same day Wire**

- (1) The Electronic Federal Tax Payment System (EFTPS) allows individuals and businesses to make electronic deposits and payments for federal taxes such as Employment Taxes, Excise Taxes, Corporate Income Taxes and Form 1040 Estimated Taxes.
- (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 800-555-4477
 - Spanish 800-244-4829
 - TDD Hearing Impaired 800-733-4829
- (3) Participants make EFTPS payments by:
 - a. Accessing the EFTPS website, <https://www.eftps.gov/eftps/> or utilizing the Voice Response System by calling EFTPS at:
 1. Business 800-555-3453
 2. Individual 800-315-4829
 3. Spanish 800-466-4829
 4. TDD 800-990-4829
 5. Non-toll-free 1-303-967-5916

Note: Access the EFTPS website, <https://www.eftps.gov/eftps/>, FAQ section, Payment Questions for guidance when a taxpayer requests to cancel a payment because they selected the incorrect Form or tax period.

- b. Authorizing their bank to make a payment directly to the U.S. Treasury.
 - c. Contacting a Third-party provider such as a payroll service.
- (4) Businesses must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate tax). Form 8109 and Form 8109-B, Federal Tax Deposit Coupon, cannot be used as of December 31, 2010. If the participant does not want to use EFTPS, they can arrange for their tax professional, financial institution, payroll service, or other trusted Third-party to make deposits on their behalf.

Note: See Publication 15, Circular E, Employer's Tax Guide, **section 11**, for more information on "Electronic Deposit."

- (5) Deposits made through EFTPS must be initiated by 8:00 p.m. ET one calendar day prior to the payment due date.

Note: If the due date falls on a Saturday or Sunday and a deposit is made by 8:00 p.m. ET Friday, the deposit settlement date will not be until the next business day.

Note: If the due date falls on a banking holiday and a deposit is made by 8:00 p.m. ET the calendar day before, the deposit settlement date will not be until the next business day.

- (6) A Same Day Payment option is available through the Federal Tax Collection Service (FTCS) to businesses who cannot initiate a timely EFTPS payment. This option is not intended for ongoing use.

- (7) Taxpayers must contact their financial institution for information on availability, deadlines, and fees. Refer to IRM 3.17.277.2.4.8, Federal Tax Collection Service (FTCS) Payments (EFT # 23X) for availability of FTCS for individual taxpayers.
- (8) EFTPS is a free service of the U.S. Department of Treasury. However, taxpayers are encouraged to check with their authorized financial institutions for their costs, deadlines, and eligibility requirements associated with each payment method.
- (9) Use IDRS Command Code EFTPS to research payments made through EFTPS.

Note: See IRM 2.3.70, Command Code EFTPS, for additional information on CC EFTPS. See IRM 21.5.7.4.7.15, Remittance Strategy Paper Check Conversion (RS-PCC) for information on EFTPS payment tracers.

- (10) When a taxpayer inquires about the IRS deducting their electronic federal tax payment twice, CSRs must check IDRS for the EFT Trace Number for each payment. Then refer to the table in IRM 3.17.277.5.3(4), EFT Number, to determine the payment method(s) used by the taxpayer.

Note: To determine the payment method used for each payment, research positions 3 through 5 of the IDRS EFT Trace Number. Positions 3 through 5 on IDRS are equal to positions 1 through 3 in the IRM 3.17.277 table referenced above.

Example: If the EFT Trace Number begins with 29200, positions 3 through 5 are equal to 200 (referred to as positions 1 through 3 in the IRM); this payment was made through e-File. If the EFT Trace Number begins with 29222 positions 3 through 5 are equal to 222 (referred to as positions 1 through 3 in the IRM); this payment was made through IRS Direct Pay.

21.2.1.48
(10-01-2024)
**Electronic Payment
Options for Individuals
and Business e-file
Users**

- (1) Individuals may electronically pay federal taxes, including the balance due on their current Form 1040 return, estimated taxes, and other tax types using the following methods:
 - IRM 21.2.1.48.1, Individual Online Account (IOLA)
 - IRM 21.2.1.48.2, IRS Direct Pay
 - IRM 21.2.1.48.3, Electronic Funds Withdrawal (Direct Debit)
 - IRM 21.2.1.48.4, Payment by Credit Card, Debit Card, or Digital Wallet (General)
 - IRM 21.2.1.48.5, Payment by Credit Card or Debit Card (Integrated e-file and e-pay)
 - IRM 21.2.1.48.6, Credit or Debit Card Payments (Pay by Phone or Internet)
 - IRM 21.2.1.47, Electronic Federal Tax Payment System (EFTPS)

Note: If a taxpayer is unable to access their online account refer to the *SERP ID.me Help Page*.

- (2) Businesses may electronically pay federal taxes, including the balance due on certain returns, using the following methods:

- Payment by Electronic Funds Withdrawal (Direct Debit). See IRM 21.2.1.48.2, Electronic Funds Withdrawal (Direct Debit)
- Payment by Credit or Debit Card (Pay by Phone or Internet). See IRM 21.2.1.48.5, Credit or Debit Card Payments (Pay by Phone or Internet)
- Electronic Federal Tax Payment System. See IRM 21.2.1.47, Electronic Federal Tax Payment System (EFTPS)

21.2.1.48.1
(10-01-2023)
**Individual Online
Account (IOLA)**

- (1) As of December 2021, taxpayers can make a payment, from their checking or savings account, through their Individual Online Account (IOLA), an online system available to IMF taxpayers through IRS.gov. Payments can be made toward the following:

- Balance due
- Recently filed amended return
- An extension (through the original due date of the return)
- Estimated tax
- Proposed tax assessment

Payments can only be made for the same day per due date parity rules. Payments cannot be scheduled, modified or canceled at this time. If a taxpayer wants to schedule a payment, there is a link to Direct Pay where they are able to schedule a payment up to 365 days in advance.

See IRM 21.2.1.62 for more information about Individual Online Account (IOLA).

21.2.1.48.2
(10-01-2023)
IRS Direct Pay

- (1) IRS Direct Pay is a payment application available to Individual Master File (IMF) taxpayers through IRS.gov. It is a free service that allows taxpayers to make electronic payments directly to the IRS from their checking or savings accounts. It is the quickest possible way to make a payment, is free, secure, and provides electronic confirmation of payments. Generally, payments can be found using CC EFTPS within 48 hours from the payment date or on CC TXMOD within 7 days. IRS Direct Pay will accept payments up to \$9,999,999.99 and will also allow taxpayers to make two payments in a 24-hour period.
- (2) Telephone assistors should encourage taxpayers inquiring about paying a balance to utilize IRS Direct Pay as a quick, accurate and easy way to make payments towards their IMF balance.

Note: Taxpayers can access Direct Pay online through IRS.gov where they may select the *Pay* tab and follow the instructions.

- (3) IRS Direct Pay is only available to IMF taxpayers. The service can be used for the following payment types:
- Payment Plan/Installment Agreements
 - Balance Due
 - Estimated Tax
 - Payments with Extension-to-File

Note: It is not necessary to file a paper Form 4868, Application for Automatic Extension of Time to File for U.S. F1040 Individual Income Tax Return, if a taxpayer makes an extension-to-file payment with IRS Direct Pay

- CP2000/CP2501/CP3219A
- Proposed Tax Assessment
- Amended Return
- Civil Penalty
- Offshore Streamlined Filing Compliance
- Offshore Voluntary Disclosure
- IRC 965 Transition Tax
- Partner Payment for BBA Modification
- Payment on BBA AAR/Exam Push Out
- IRC 965 Transferee (1040)
- Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts
- Individual Shared Responsibility (related to the Affordable Care Act (ACA))

More payment types may become available in the future. Note that at this time only Form 1040 payments and associated penalties can be made through IRS Direct Pay.

Note: Direct Pay does not accept payments for MFT 31 or 65, Separate Assessments.

- (4) Please advise joint filers using Direct Pay to complete the “Verify Identity” page using the primary taxpayer information, even if the taxpayer is making an estimated tax payment. This will ensure that the payment is promptly applied to the balance due account. This will be the same even if the taxpayer is making payments on an account where the primary taxpayer is deceased.
- (5) **Important:** Taxpayers must have a valid Social Security Number or ITIN to use Direct Pay. All ITINs are accepted.
- (6) The following users cannot use Direct Pay:
 - First-time filers cannot use Direct Pay, because the application has no return history information to use for authentication purposes.
 - Users who have not filed a return in the last six years cannot use Direct Pay. The application would not have sufficient filing information for authentication.
 - Users with a non-U.S. bank routing number. IRS Direct Pay requires a U.S. bank routing number (ABA). This nine-digit number is generally printed on checks or is available from your bank. If the taxpayer has an account with an international bank that has a U.S. affiliate, the bank may be able to provide the routing number.
- (7) IRS Direct Pay added the following functionality:
 - The ability to schedule a payment from their savings or checking account up to 365 days in advance.

Caution: This feature is for a single payment and not regular periodic payments. The taxpayer needs to schedule each payment.

- Payment status look up.
- Payment rescheduling and cancellations.

Note: Users of Direct pay can opt to receive email notifications each time they make a payment.

Note: The taxpayer has two business days before the payment date to modify or cancel a payment. The confirmation number is required to cancel the payment. If the taxpayer does not have the confirmation number, the CSR may provide the Electronic Funds Transfer (EFT) number after they pass disclosure. The confirmation number given to the taxpayer is shown as the last eight digits of the EFT number. See IRM 3.17.277.2.4.5, Automated Clearing House (ACH) Debits (EFT # 22X). The CSR must explain why the IRS is providing the EFT number and that the confirmation number given to the taxpayer by the financial agent is shown as the last eight digits of the EFT number. The caller can then go back to Direct Pay and enter the EFT number in the confirmation number field and their TIN in the SSN or the TIN field and they will find their payment. They can cancel or modify the payment from there.

- (8) IRS Direct Pay is a self-help application, so the number of phone inquiries will be limited. For more information, see IRM 21.2.1.48.2.1, Responding to IRS Direct Pay Inquiries.

21.2.1.48.2.1
(10-01-2015)
**Responding to IRS
Direct Pay Inquiries**

- (1) **Important:** Telephone assistants will encourage taxpayers to use IRS Direct Pay for all inquiries on paying a balance due account. Taxpayers may access IRS Direct Pay by typing **Direct Pay** into the IRS.gov search field and clicking the resulting links.

Note: Emphasize that Direct Pay is a quick, secure and easy way to make payments towards their IMF balance. The IRS does not charge fees to use this service.

- (2) Since IRS Direct Pay is a self-service application, the taxpayer will be able to address most issues using online resources. Some Direct Pay users, however, may have trouble completing the identity verification process, and will ask you to check that the information they are using is accurate. **Warning:** You must successfully complete Taxpayer Authentication as described in IRM 21.1.3.2.3, Required Taxpayer Authentication, before providing the caller with any account information. If the taxpayer's only issue is to verify address information, it will be necessary to complete additional authentication as described in IRM 21.1.3.2.4, Additional Taxpayer Authentication.
- (3) Submitting a payment with Direct Pay may require the user to provide information from a different tax year to verify their identity. This is where many verification errors occur, as users tend to use the most current information. Explain to the caller the following steps:
- **Tax Information** - The user enters payment information, including, form type, reason for payment, and the tax year the payment will be applied to.
 - **Verify Identity** - The user enters information from a past year tax return for identity verification purposes. The tax year the user selects for identification verification does not have to match the tax year for the

payment. The user must use the exact information (name, address, filing status, etc.) from the return they are using to verify their identity.

- **Payment Information** - The user enters the amount of payment, date of payment (within 30 days) and Bank Account Information, Routing number, Account number and type of Bank Account (Checking or Saving).

(4) Follow the instructions below for other IRS Direct Pay inquiries:

If	Then
Taxpayer calls with general questions about IRS Direct Pay	Tell the taxpayer that a link for IRS Direct Pay can be found on the "Pay" tab of the IRS.gov home page. They may also find it by using the IRS.gov search field to input the phrase "Direct Pay", then clicking the resulting link.
Taxpayer calls to verify payment.	Research IDRS. See IRM 21.5.7.4.7.14.1, Electronic Funds Withdrawal (Direct Debit) and Credit Card Payment Tracer. The fourth digit in the EFT number will be a "0" for electronic funds withdrawal (direct debit) payments.
Taxpayer calls asking if payments made on the due date will be applied on the same day.	Tell the taxpayer that if the payment, including an installment agreement payment, was submitted on or before the due date and a confirmation number was received in this program, the payment will be considered timely. Note: Applicable penalties and interest will continue to accrue on unpaid balances until paid in full.
Taxpayer calls with IRS Direct Pay related penalty issues	See IRM 21.2.1.48.2.2, Inquiries Regarding Unsuccessful Direct Pay Payments, IRM 21.2.1.48.2.2.1, Removing Penalties Due to Unsuccessful Direct Pay Payments and, IRM 21.2.1.48.2.2.2, Installment Agreement Issues Due to Unsuccessful Direct Pay Payments.

21.2.1.48.2.2
(05-02-2016)

**Inquiries Regarding
Unsuccessful Direct Pay
Payments**

- (1) The taxpayer may call after receiving Letter 5170, Important information about your IRS Direct Pay Payment. This letter:
 - Explains that the payment attempted through Direct Pay was not successful and provides a description of the problem, followed by what to do next.
 - Provides an error code. Use the table in paragraph (3) below to identify the error.
 - States that the rejected payment may result in penalty and interest, and if so, a separate letter will follow with the specific details. **Important:** Determine if the caller has received the formal penalty notice. If not, research the account to see if penalties are present and meet the criteria for penalty removal. See IRM 21.2.1.48.2.2.1, Removing Penalties Due to Unsuccessful Direct Pay Payments.
 - Advises the taxpayer that the best way to avoid or reduce penalty is to immediately replace the payment. Determine if the follow-up payment has been made; if not, reiterate this advice to the taxpayer.
- (2) For taxpayers who do not receive a letter indicating their IRS Direct Pay transaction was unsuccessful, the account can be researched to identify the EFT payment number. Telephone assistants can research CC EFTPS to identify the Automated Clearing House (ACH) Reject Reason Code (RRC).
- (3) The following chart provides a description of each error along with the instructions for what the taxpayer must do next.

Code	Description	Messaging for Next Step
R01	RETURN: INSUFFICIENT FUNDS	Resubmit your payment and ensure you have sufficient funds in your account for this payment.
R02	RETURN: ACCOUNT CLOSED	Resubmit your payment and ensure you enter a valid checking or savings account number.
R03	RETURN: NO ACCOUNT/UNABLE TO LOCATE ACCOUNT	
R04	RETURN: INVALID ACCOUNT NUMBER STRUCTURE	
R05	RETURN: UNAUTHORIZED DEBIT TO CONSUMER ACCOUNT USING CORPORATE SEC CODE	Contact your financial institution for more information on how to correct this issue.
R07	RETURN: AUTHORIZATION REVOKED BY CUSTOMER	Resubmit your payment. You revoked the previous payment.
R08	RETURN: PAYMENT STOPPED	Resubmit your payment. We were unable to process the previous payment due to a stop payment request.
R09	RETURN: UNCOLLECTED FUNDS	

Code	Description	Messaging for Next Step
R10	RETURN: CUSTOMER ADVISES NOT AUTHORIZED	Resubmit your payment. We couldn't process the previous payment because it was not authorized.
R11	RETURN: CHECK TRUNCATION ENTRY RETURN	
R12	RETURN: ACCOUNT SOLD TO ANOTHER DFI	
R13	ACH REJECT: INVALID ACH ROUTING NUMBER	
R14	RETURN: REPRESENTATIVE PAYEE DECEASED OR UNABLE TO CONTINUE IN THAT CAPACITY	Resubmit your payment and ensure that you provide a valid routing number for your financial institution.
R15	RETURN: BENEFICIARY OR ACCT HOLDER (OTHER THAN A REPRESENTATIVE PAYEE) DECEASED	
R16	RETURN: ACCOUNT FROZEN	
R17	RETURN: FILE RECORD EDIT CRITERIA	
R18	ACH REJECT: IMPROPER EFFECTIVE ENTRY DATE	
R19	ACH REJECT: AMOUNT FIELD ERROR	
R20	RETURN: NON-TRANSACTION ACCOUNT	
R21	RETURN: INVALID COMPANY IDENTIFICATION	
R22	RETURN: INVALID INDIVIDUAL IDENTIFICATION	
R23	RETURN: CREDIT ENTRY REFUSED BY RECEIVER	
R24	RETURN: DUPLICATE ENTRY	Contact your financial institution to determine if you need to resubmit your payment.
R25	ACH REJECT: ADDENDA ERROR	
R26	ACH REJECT: MANDATORY FIELD ERROR	
R27	ACH REJECT: TRACE NUMBER ERROR	
R28	ACH REJECT: ROUTING NUMBER CHECK DIGIT ERROR	Resubmit your payment and ensure you provide a valid routing number for your financial institution.
R29	RETURN: CORPORATE CUSTOMER ADVISES NOT AUTHORIZED	
R30	ACH REJECT: RDFI NOT CHECK TRUNCATION PARTICIPANT	
R31	RETURN: PERMISSIBLE RETURN ENTRY	
R32	ACH REJECT: RDFI NON-SETTLEMENT	

Code	Description	Messaging for Next Step
R33	RETURN: RETURN OF XCK ENTRY	
R34	ACH REJECT: LIMITED PARTICIPATION DFI	Contact your financial institution to determine if they participate in ACH processing.
R35	RETURN OF IMPROPER DEBIT ENTRY	

21.2.1.48.2.2.1
(05-02-2019)

Removing Penalties Due to Unsuccessful Direct Pay Payments

- (1) In rare cases, you may consider abating penalties resulting from an unsuccessful Direct Payment. This is true even if the taxpayer has not received the official penalty notice, and whether or not the taxpayer requests the abatement. A penalty may be abated without any written communication when it can be determined that the penalty should not have been assessed in the first place. See IRC 6404(a)(3), for additional information. If you can determine **without additional information from the taxpayer** that the penalty should not have been assessed, then the penalty can be abated without any written documentation.

Caution: You must research the account thoroughly to make this determination. For example: Errors due to a misunderstanding of website instructions. For example, the taxpayer accidentally inputs the routing number into the payment amount field.

- (2) If you determine that the situation meets the criteria described in paragraph (1) and the penalty should not have been assessed, abate the penalty using a TC 281, RC 065, and PRC 015.
- (3) Apologize verbally during telephone contact, or in writing for correspondence cases, if a notice or bill was sent to the taxpayer due to a penalty assessed in error.
- (4) Determine if the taxpayer had an installment agreement that was affected by this situation. If so, follow IRM 21.2.1.48.2.2.2, Installment Agreement Issues Due to Unsuccessful Direct Pay Payments.
- (5) In all other cases you must follow normal penalty relief procedures as described in IRM 20.1.2.2.6, Correcting an Incorrect Assessment. IRS employees have a responsibility to correct incorrect penalty assessments when they are identified and the statutory period for making the correction has not expired. IRC 6404 (a) provides authority for IRS to abate at any time the unpaid portion of any liability that is excessive in amount, or that is erroneously or illegally assessed. A liability is **excessive** to the extent that it exceeds the amount provided for by law. For dishonored check penalties, follow IRM 20.1.10.7, IRC 6657 Bad Checks (Dishonored Checks or Other Forms of Payment).
- (6) You may identify an erroneous overpayment. Simple input errors, such as the omission of a decimal point, resulting in a payment 100 times larger than intended.

Note: You may identify an erroneous large dollar payment using the EFT number: the digits in positions 3-5 would be 222 (EFT number appears under a payment amount, like a DLN number).

21.2.1.48.2.2.2

(04-27-2018)

**Installment Agreement
Issues Due to
Unsuccessful Direct Pay
Payments**

- (1) If a taxpayer's installment agreement (IA) erroneously defaulted due to the situations described in IRM 21.2.1.48.2.2.1, Removing Penalties Due to Unsuccessful Direct Pay Payments, follow the guidance in IRM 5.19.1.6.4.19, Revision/Reinstatement of IAs.

21.2.1.48.3

(10-01-2023)

**Electronic Funds
Withdrawal (Direct Debit)**

- (1) Taxpayers who electronically file the returns or tax forms listed below via an electronic return originator (ERO) or online can simultaneously authorize the Treasury to make an electronic funds withdrawal (direct debit) from a designated checking or savings account to pay a balance due, including interest and/or penalty.
- (2) The following types of taxes may be paid by electronic funds withdrawal when these forms are filed electronically:
- a. Form 720
 - b. Form 940
 - c. Form 940-PR
 - d. Form 941
 - e. Form 941-PR
 - f. Form 941-SS
 - g. Form 943
 - h. Form 943PR
 - i. Form 944
 - j. Form 945
 - k. Form 990-PF
 - l. Form 1040
 - m. Form 1040-SR
 - n. Form 1040-ES
 - o. Form 1041
 - p. Form 1065
 - q. Form 1120
 - r. Form 1120S
 - s. Form 1120POL
 - t. Form 1120F
 - u. Form 2290
 - v. Form 2350
 - w. Form 4868
 - x. Form 4720
 - y. Form 5330
 - z. Form 7004
 - aa. Form 8868
- (3) Late payments, including interest and/or penalty may be accepted if the electronic filing option extends beyond the return due date. There are no separate entries on the payment record for interest and/or penalty amounts. Those amounts will be combined with the tax due, and the total should be reflected in the "Amount of Tax Payment" entry on the payment record.

- (4) For some forms, such as Form 1040 series and Form 1120 series returns, taxpayers may e-file early and schedule a payment for withdrawal on a future date, up to and including the return due date. If the return is filed after the due date and a payment is scheduled for withdrawal on a future date, the payment date is equal to the date the return is received by the IRS.
- (5) Form 1040-ES payment requests must be authorized at the same time the Form 1040 return or Form 4868 extension is electronically filed. Estimated tax payments may be made whether or not there is a balance due on the return. Taxpayers may schedule payments for withdrawal on quarterly due dates (e.g., January 15, April 15, June 15, and September 15).

Note: Quarterly due dates may change if they are impacted by a holiday or a weekend.

- (6) Up to four estimated payments may be initiated with an electronically filed Form 1040 return, Form 2350 extension, or Form 4868 extension form (using Modernized e-File (MeF) software). When one or more Form 1040-ES payments are made, IRS automatically enrolls a taxpayer in the Electronic Federal Tax Payment System (EFTPS), if not already enrolled. An enrollment letter is only mailed to a taxpayer when the taxpayer calls EFTPS to request one. A taxpayer does not have to use EFTPS. We offer this option in case the taxpayer cancels an EFW payment and/or did not submit all four of their payments through EFW, and therefore now needs to make one or more additional payments. Taxpayers can call 800-316-6541 (available 24/7) for more information.
- (7) For Form 2350 and Form 4868, taxpayers may schedule a payment for withdrawal on a future date up to and including the return due date.
- (8) For Form 1065, taxpayers may schedule a payment for withdrawal on a future date up to and including the return due date.
- (9) A taxpayer should refer to their tax preparation software or tax professional to determine if a partial payment may be made and to find out what the operational periods are for any electronic payment they may make.
- (10) Taxpayers are prompted to enter the bank account number and routing transit number. Most rejects (a reject is technically referred to as a "return" by the financial institution) occur because one or more of these numbers do not exactly match the information contained by a taxpayer's financial institution. Taxpayers should verify these numbers with their financial institution **prior to** entering them on the payment record to prevent rejection of the payment.
- (11) **Taxpayers cannot change the bank account number or routing transit number once the return or form is filed.** If the bank information changes, was entered incorrectly, or the account is closed prior to the scheduled payment date, the taxpayer must cancel the payment (time permitting) and make other payment arrangements to ensure that the balance is satisfied.
- (12) To cancel scheduled payments, taxpayers must call toll-free, **888-353-4537**. Cancellations must be requested no later than 11:59 p.m., Eastern Time, at least two business days prior to the scheduled payment date.

- (13) Taxpayers may also call the above number to inquire about the status of their payment(s) or for assistance regarding the letter 4870C they may have received pertaining to their electronic funds withdrawal request. This inquiry service is available Year-round, 24/7.

Note: Taxpayers must wait at least ten days after returns are electronically filed and accepted before making any inquiries.

- (14) The payer's bank statement provides confirmation of payment. The statement will include "IRS USA Tax Payment," "IRS USA Tax Pymt" or something similar.

21.2.1.48.4
(11-21-2019)

**Payment by Credit Card,
Debit Card or Digital
Wallet (General)**

- (1) Credit or debit card payments are accepted through private industry card processors (also known as service providers) and/or software developers that charge convenience fees for the service.
- (2) Taxpayers may choose the digital wallet option when paying with one of the payment processors that are also used for debit and credit card payments. The digital wallet options are available at www.irs.gov/payments.
- (3) Convenience fees are based on the amount of tax payment and may vary by service provider. Fees are disclosed to the taxpayer prior to the completion of the transaction.
- (4) The card processor provides IRS the necessary payment information to update the taxpayer's Master File account. IRS does not have access to the card number.
- (5) The cardholder's statement provides confirmation of payment. The statement will include a "US Treasury Tax Payment" transaction. The convenience fee is listed separately on the statement.
- (6) The payment date for the card transaction is the date the charge is authorized.
- (7) Cardholders may make tax payments on behalf of dependents or other taxpayers.

21.2.1.48.5
(10-01-2007)

**Payment by Credit or
Debit Card (Integrated
e-file and e-pay)**

- (1) Taxpayers who e-file, may simultaneously file a balance due return and make a credit or debit card payment, if the tax preparation software used supports this payment option.
- (2) "E-file and e-pay" card payments must be made at the time the return is filed electronically.
- (3) Taxpayers are prompted to enter the card number and expiration date.
- (4) The card payment is either authorized at the time the e-file return is transmitted or as part of the electronic return acknowledgment process.
- (5) Taxpayers may refer to tax software or a tax professional for additional information, e.g., which cards are accepted.

21.2.1.48.6
(01-22-2024)

**Credit or Debit Card
Payments (Pay by
Phone or Internet)**

- (1) Beginning January 1, 2024, at 9:00 a.m. through December 31, 2024, at midnight (except where notated in the chart below), the following types of taxes may be paid by Phone or Internet using a credit or debit card.

Note: If the taxpayer wants to pay with cash refer to IRM 21.2.1.60, Paying with Cash at a Retail Partner.

FORMS	PAYMENT TYPE	MAX PAYMENTS
INDIVIDUAL		
Form 1040 series	Current Tax Due	2 per year
	Current Tax Notice	2 per year
	Prior Tax Year	2 per year
	Proposed Tax Assessment CP 2000/2501/ CP 3219A	2 per year
	Installment Agreement	2 per month
Form 1040-ES	Estimated Tax	2 per quarter
Form 1040-X	Amended	2 per year
Form 4868	Extension to File	2 per year Note: January 1, 2024 9:00 a.m. to April 16, 2024, midnight
Form 1040 series Section 965 - Transferee Liability Tax	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Future Tax Year	2 per year
Form 1040 series Section 965 - Transition Tax	Current Tax Year	2 per year
	Prior Tax Year	2 per year
Form 1040 series Partner Payment for BBA Modification	(2019 - 2023)	2 per year
Form 1040 series Prepayment on BBA AAR/Exam Push Out	(2022 - 2024)	2 per year
Form 1040 series Partner Payment Proportionate Shared BBA IU	(2019 - 2023)	2 per year
Form 5329	Current Tax Year	2 per year

FORMS	PAYMENT TYPE	MAX PAYMENTS
Health Care Form 1040	Proposed Tax Assessment/CP 2000/CP 2501/CP 3219a (2021-2023)	2 per year
Health Care Form 1040 -Notice Payments	Notice Balance Due (2019-2023)	2 per year
Health Care - Form 1040X	Amended (2019-2023)	2 per year
Trust Fund Recovery Penalty	(2004 - 2023)	2 per quarter
	Installment Agreement	2 per month
BUSINESS		
Form 940 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Installment Agreement	2 per month
	Amended or Adjusted	2 per year
Form 941 series	Current Tax Year	2 per quarter
	Prior Tax Year	2 per quarter
	Installment Agreement	2 per month
	Amended or Adjusted	2 per quarter
Form 943 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Installment Agreement	2 per month
	Amended or Adjusted	2 per year
Form 944 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Amended or Adjusted	2 per year
Form 945 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Installment Agreement	2 per month
	Amended or Adjusted	2 per year
Form 1041 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
Form 1041 series Section 965 Transferee Liability Tax	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Future Tax Year	2 per year

FORMS	PAYMENT TYPE	MAX PAYMENTS
Form 1041 series Section 965 Transition Tax	Current Tax Year	2 per year
	Prior Tax Year	2 per year
Form 1041 series BBA AAR Push Out	(2021 - 2024)	2 per year
Form 1041 series Partner Payment for BBA Modifi- cation	(2019 - 2023)	2 per year
Form 1041 series BBA Exam Push Out	(2019 - 2023)	2 per year
Form 1041 series Partner Payment Proportionate Shared BBA IU	(2019 - 2023)	2 per year
Form 1065 series	Current Tax Year	2 per year
	Prior Tax Year	2 per year
Form 1065 series Section 965 Transferee Liability Tax	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Future Tax Year	2 per year
Form 1065 series Section 965 Transition Tax	Current Tax Year	2 per year
	Prior Tax Year	2 per year
	Future Tax Year	2 per year
Form 1065 series BBA AAR Imputed Underpay- ment	(2021 - 2024)	2 per year
Form 1065 series BBA AAR Push Out	(2021 - 2024)	2 per year
Form 1065 series BBA Exam Imputed Underpay- ment	(2019 - 2023)	2 per year
Form 1065 series Advance BBA Exam Imputed Underpayment	(2019 - 2023)	2 per year
Form 1065 series Partner Payment for BBA Modifi- cation	(2019 - 2023)	2 per year
Form 1065 series BBA Exam Push Out	(2019 - 2023)	2 per year

Form 1065 series Partner Payment Proportionate Shared BBA IU	(2019 - 2023)	2 per year
Form 2290	Current Tax Year	2 per year
	Prior Tax Year	2 per year

Note: Prior to January 1, 2016, refer to the Electronic Payment Options Home page at <https://www.irs.gov/payments>, or a prior version of this IRM subsection for calendar year 2015 processing period dates.

- (2) Businesses that are required to make Federal Tax Deposits (FTDs) cannot use a card payment to meet deposit requirements: Federal Tax Deposits can only be made through the Electronic Federal Tax Payment System (EFTPS). It is the responsibility of the employer to ensure that all taxes are paid or deposited correctly and on time. The balance due reported on the tax return (current tax due), which does not require a federal tax deposit, may be paid with a credit or debit card.
- (3) Payments may be made for the full outstanding balance or a partial payment (e.g., monthly installment agreement payments) may also be made.
- (4) Past due payments (prior tax years and installment agreements) may be made for taxes up to 20 years past due. Time frames for making prior tax year payments vary depending on the form. For a list of the forms and time frames, refer to the Electronic Payment Options Home Page at <https://www.irs.gov/payments>, then select Credit or Debit Card.
- (5) Taxpayers have the option to either use an IRS e-pay service provider or an integrated IRS e-file and e-pay service provider. The service providers offer these options to taxpayers who file on paper or electronically. The payment options are available 24-hours a day, 7 days a week. The service providers charge convenience fees for the services.
- (6) Use the following chart when taxpayers inquire about credit or debit card payments.

If	And	Then
Taxpayer wants to pay their bill with a credit/debit card	Has access to the internet	<p>Advise the taxpayer to go to the “Pay your Taxes by Credit or Debit Card” website on irs.gov for service providers, telephone numbers, websites and convenience fees. Provide one or more of the following options to the taxpayer.</p> <p>A) The taxpayer may select the “Pay” tab at the top of the irs.gov home page and follow the instructions from there.</p> <p>B) The taxpayer may search the irs.gov home page using key words such as “Credit Card” or “Debit Card”.</p> <p>C) If the taxpayer wants to input the link directly into their web browser, provide the full URL https://www.irs.gov/uac/Pay-Taxes-by-Credit-or-Debit-Card.</p> <p>Note: If the taxpayer requests the full URL, include hyphens, forward slashes, and upper and lower-case letters.</p>
	Does not have access to the internet	<p>Provide the taxpayer with the Preferred Provider name and toll-free pay-by-phone number for the type of tax they are paying. Advise the taxpayer that a convenience fee is charged for the service and may vary between providers.</p>
Taxpayer needs the phone number to pay with a credit/debit card		<p>Provide the taxpayer with the toll-free numbers for the Preferred Provider for the type of tax they are paying. Advise the taxpayer that the information can be found on the “Pay your Taxes by Credit or Debit Card” website on irs.gov for service providers, telephone numbers, websites and convenience fees. Provide one or more of the following options to the taxpayer.</p> <p>A) The taxpayer may select the “Pay” tab at the top of the irs.gov home page and follow the instructions from there.</p> <p>B) The taxpayer may search the irs.gov home page using key words such as “Credit Card” or “Debit Card”.</p> <p>C) If the taxpayer wants to input the link directly into their web browser, provide the full URL https://www.irs.gov/uac/Pay-Taxes-by-Credit-or-Debit-Card.</p> <p>Note: If the taxpayer requests the full URL, include hyphens, forward slashes, and upper and lower-case letters.</p>

If	And	Then
International taxpayer needs a Non-Toll-Free number		<p>Provide the taxpayer with the International Non-Toll-Free number for the Preferred Provider. Advise the taxpayer that the information can be found on the “Pay your Taxes by Credit or Debit Card” website on irs.gov for service providers, telephone numbers, websites and convenience fees. Provide one or more of the following options to the taxpayer.</p> <p>A) The taxpayer may select the “Pay” tab at the top of the irs.gov home page and follow the instructions from there.</p> <p>B) The taxpayer may search the irs.gov home page using key words such as “Credit Card” or “Debit Card”.</p> <p>C) If the taxpayer wants to input the link directly into their web browser, provide the full URL. https://www.irs.gov/uac/Pay-Taxes-by-Credit-or-Debit-Card.</p> <p>Note: If the taxpayer requests the full URL, include hyphens, forward slashes, and upper and lower-case letters.</p>
Taxpayer requests an extension to pay or installment agreement, and the contact representative is providing the taxpayer with options for payment.	Has access to the internet	<p>Advise the taxpayer to go to the “Pay your Taxes by Credit or Debit Card” website on irs.gov for service providers, telephone numbers, websites and convenience fees. Provide one or more of the following options to the taxpayer.</p> <p>A) The taxpayer may select the “Pay” tab at the top of the irs.gov home page and follow the instructions from there.</p> <p>B) The taxpayer may search the irs.gov home page using key words such as “Credit Card” or “Debit Card”.</p> <p>C) If the taxpayer wants to input the link directly into their web browser, provide the full URL https://www.irs.gov/uac/Pay-Taxes-by-Credit-or-Debit-Card.</p> <p>Note: If the taxpayer requests the full URL, include hyphens, forward slashes, and upper and lower-case letters.</p>
	Does not have access to the internet.	<p>Provide the taxpayer with the Preferred Provider name and toll-free pay-by-phone telephone numbers for the type of tax they owe. Advise the taxpayer that a convenience fee is charged for the service and may vary between providers.</p>

- (7) The IRS has established a policy determining the Preferred Provider and the order of which the service providers are listed each filing season and they rotate the list of the companies via the IRM, IRS.gov, and the publications. The Preferred Provider is listed below first, and the two other providers listed in subsequent order. The IRM will be updated every December to show the next year filing season's Preferred Provider.

Credit or Debit Card Service Providers
PayUSAtax (Toll-Free) (WorldPay US, Inc.) https://payusatax.com/ 844-729-8298 Payment by Telephone 855-508-0159 Live Operator (Automated phone system may identify the service as Value Payment Systems , a partner of WorldPay US, Inc), 844-825-8729 Customer Service International Service (Non-Toll-Free) 1-615-550-1491 Payment 1-615-942-1141 Live Operator 1-615-550-1492 Customer Service
Pay1040.com (Link2GovCorporation) https://www.pay1040.com/ 888-729-1040 Payment by Telephone (Toll-Free) 888-658-5465 Customer Service (Toll-Free) 1-501-748-8507 International Service
ACI Payments, Inc (ACI Payments) (formerly Official Payments). https://fed.acipayonline.com 800-272-9829 Payment by Telephone (Toll-Free) 877-754-4413 Federal Payment Inquiries (Toll-Free) 1-334-521-3843 Federal Payment Inquiries International Automated 877-754-4420 Federal Online Payment Inquiries Customer Service (Toll-Free) 1-703-653-2499 International Payment Inquiries

- (8) Credit and debit cards accepted may vary by service provider. The IRS does not determine which credit cards the service providers accept.
- (9) Taxpayers can use debit cards issued by VISA and Master Card when making tax payments through the service providers. However, the service providers, VISA and Master Card treat debit cards and credit cards equally for the purpose of processing electronic tax payments.

Note: Taxpayers wishing to make debit card transactions must be informed of the electronic funds withdrawal options and notified that funds will be withdrawn almost immediately if a debit card is used and advised that a convenience fee will be charged.

- (10) Fees may vary by service provider. Convenience fees are disclosed to the taxpayer prior to the completion of the transaction. Fee **calculations** may also be obtained through the **customer service numbers and websites listed above**. The IRS does not receive or charge any fees for payments. The IRS **cannot** pay or reimburse any convenience fee to taxpayers. The convenience

fee paid by businesses that pay employment taxes is considered a deductible business expense. The deduction no longer applies to individuals.

- (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 Individual Taxpayer Identification Number (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.

- (12) A confirmation number is provided at the end of the transaction. It may take the IRS 5-7 days to post the payment to the taxpayer's account. The payment date will be equal to the date the transaction was authorized.
- (13) Taxpayers are limited in the number of payments that can be made through each service provider. These limits are posted on IRS.gov.
- (14) The service provider forwards the Social Security Number (SSN) or Employer Identification Number (EIN) entered during the transaction to the IRS for validation.
 - a. If the SSN/EIN forwarded by the service provider does not match IRS records, the payment will not be forwarded for posting.
 - b. The payment may be rejected because the taxpayer entered an erroneous SSN/EIN during the transaction.
 - c. If the SSN/EIN cannot be validated, the service provider will contact the taxpayer and provide advice on how to re-submit the card payment (if possible) or pay by check or money order.
- (15) Once the SSN/EIN is validated, the service provider will forward the payment data (such as the TIN, payment amount, tax type, date and confirmation number) to the IRS.
- (16) Payment vouchers (Form 1040-V, Form 940-V, Form 940-V(PR), Form 941-V, Form 941-V(PR), Form 941-V(SS), Form 943-V, Form 943-V(PR), Form 944-V, Form 945-V) and other payment related forms (Form 4868, Form 1040-ES, etc.) should not be forwarded to the IRS.
- (17) For additional information on electronic payment options, including credit and debit cards, refer to the Electronic Payments Option page on IRS' website at <https://www.irs.gov/Payments>.

21.2.1.49
(12-17-2015)
IRS Website

- (1) The IRS website provides tax information to the public. Taxpayers may:
 - Search publications by topic or keywords
 - Download forms, instructions and publications
 - Receive help with specific tax law questions via email
 - Read about local tax news and seminars
 - Locate IRS offices in their area
 - Resolve Tax Account Issues or obtain tax information
- (2) Taxpayers may access the IRS Internet website at: <https://www.irs.gov/>.

- (3) The website also offers information for tax practitioners, e.g., special advance notices and electronic filing information.
- (4) Taxpayers may research tax law issues by viewing Frequently Asked Questions, Publications, Tax Trials or Tax Topics.

21.2.1.50
(02-28-2023)
**Downloading from
IRS.gov**

- (1) To download (receive data from another computer into one's own computer) from the IRS.gov website, Adobe Acrobat Reader software is needed to view and print PDF files. This is the preferred format for viewing or printing IRS forms, instructions and publications.
- (2) Adobe Acrobat Reader is available free of charge from the IRS website <https://www.irs.gov/help/downloading-and-printing>, as well as other websites.

21.2.1.51
(09-07-2022)
**Internet Refund/Fact of
Filing (IRFOF)**

- (1) Internet Refund/Fact of Filing (IRFOF) is an Internet application available through the IRS.gov home page, by clicking on "Where's my Refund." IRFOF is available in both English and Spanish.
- (2) Taxpayers obtain refund status information using the following: shared secrets, tax year, SSN, Filing Status and expected refund amount.
- (3) IRFOF provides refund status information consistent with, but not identical to the information provided by the Telephone-based applications. Special emphasis is placed on some exception conditions, freeze conditions and the Bureau of Fiscal Services (BFS) (*formerly Financial Management Service (FMS)*) Treasury Offset Program by providing detailed instructions and related information.
- (4) For more information, see IRM 21.4.1.6, Internet Refund Fact of Filing.

21.2.1.52
(06-14-2019)
Get Transcript

- (1) Get Transcript is an online ordering system for individual and 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, Transcript Systems and Forms, for additional information.

Note: IRS does not fax copies of tax returns or provide MeF return transcripts. Taxpayers may receive a transcript of their return free of charge and must pay for a physical copy. Please refer to IRM 21.2.3.3.2, Individual Online Account through IRS.gov, for information.

21.2.1.53
(06-16-2023)
E-Services

- (1) E-Services is a suite of web-based products that provides tax professionals 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 at *IRS Service Central* (IRWorks) or by calling 866-743-5748 when problems are encountered.

- (3) Tax professionals who are current e-Service users or who have questions about the e-Services applications or products should contact the Electronic Products and Services Support (EPSS) e-help Desk at 866-255-0654 between the hours of 7:30 AM and 7:00 PM EST for assistance.
- (4) The following is a list of products (key words) and some definitions to help with the terminology of e-Services:
 - **Bulk TIN Matching** 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.
 - **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.
 - **Interactive 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.
 - **Information Returns Intake System (IRIS)** application for TCC allows approved applicants to electronically file information returns. Visit www.irs.gov/iris for the latest information.

21.2.1.53.1
(10-01-2019)
**Transcript Delivery
System (TDS)**

- (1) The IRS Transcript Delivery System (TDS) is part of the e-Services suite of web-based tools that allow tax professionals, reporting agents, mortgage industry, payers and others to complete transactions online with the IRS. It is used by both internal and external users. The system allows users with appropriate authorization to obtain customized tax information products (return transcripts, account transcripts, records of account, wage and income information, and verification of non-filing) directly and instantaneously. See IRM 21.2.3.4, TDS Transcript Delivery Methods, for additional information.

Note: Return transcripts are only available for the current year and returns processed during the 3 years prior.

- (2) The following types of transcripts are available through TDS:
 - Tax Return
 - Tax Account
 - Wage and Income
 - Record of Account
 - Verification of Non-Filing

21.2.1.54
(10-01-2023)

**IRS Free File Overview:
The Free Way to Prepare
and e-file Federal Taxes**

- (1) The IRS has a free way for everyone to electronically prepare and file their “current tax year” individual federal tax returns. The program is called IRS Free File. It is available at <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>. IRS Free File software can also be used to electronically prepare and file Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. It is available at <https://www.irs.gov/filing/free-file-everyone-can-file-an-extension-for-free>.

Note: Some taxpayers trying to access free tax preparation and e-filing are using downloadable PDF fill-in forms versions of the Form 1040 available through the Forms and Publications website, which cannot be filed electronically. If taxpayers want to prepare and e-file their tax returns for free, they must use one of the IRS Free File options below.

- (2) There are two IRS Free File options, offered through the IRS partnership with the Free File Alliance. Taxpayers can electronically prepare and file using either option for free.
 - IRS Free File Guided Tax Software provides interview-based software that automates the selection of forms/schedules the taxpayer’s tax return needs in addition to performing any necessary computations.
 - Free File Fillable Forms provides electronic versions of IRS paper forms and schedules for filers to enter their tax data. Free File Fillable Forms is not automated, and the filer must select the appropriate forms and schedules, enter all tax return data and perform most of the calculation(s) needed.
- (3) IRS does not endorse/recommend any specific IRS Free File product. The IRS Free File companies are IRS authorized e-file providers.
- (4) Here’s how IRS Free File works:
 - If the filer’s Adjusted Gross Income is within a qualifying range, the filer is eligible to use one of the IRS Free File Guided Tax Software products. For Adjusted Gross Income limitations and product information visit *Free File: Do your Federal Taxes for Free / Internal Revenue Service (irs.gov)*. See IRM 21.2.1.54.1, Getting Started Using IRS Free File Software, for additional information.
 - If the filer’s AGI does not qualify for IRS Free File Guided Tax Software provided by one of the IRS Free File companies, the filer can use Free File Fillable Forms, which relies on the filer to be able to prepare their own tax return. This product performs basic math only. Taxpayers must be familiar with IRS forms, schedules, instructions and publications; and they must be able to calculate their tax liability. See IRM 21.2.1.54.2, Getting Started Using IRS Free File Fillable Forms, for additional information.
 - All taxpayers, regardless of income, can use IRS Free File to prepare and e-file Form 4868 at no cost. See IRM 21.2.1.54.3, How to use IRS Free File to File Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, for additional information.
- (5) Some IRS Free File Guided Tax Software partners may charge fees to electronically prepare and file a state tax return. For more information about state tax preparation and e-file including forms and fees, taxpayers must check the partner company’s website.

Note: Free File Fillable Forms does not support any state returns.

- (6) It is important to note that taxpayers must go through the IRS Free File portal to use any IRS Free File tax service, <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free> and create an account using IRS Free File software.

Note: Taxpayers must not use a partner company's commercial website or products.

21.2.1.54.1
(10-01-2023)
**Getting Started Using
Free File Software**

- (1) The IRS Free File program leverages a private-public partnership to allow taxpayers to electronically prepare and file a federal tax return for free. Taxpayers must access and initiate return preparation with the IRS Free File provider's software from <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free> to be eligible for the free federal tax return and ensure it is free. IRS does not endorse/recommend any specific IRS Free File brand-name software product. The IRS Free File companies are IRS authorized e-file providers.
- To qualify for a free federal return taxpayers must have an AGI fall within a certain range. Each IRS Free File partner have additional qualification criteria that a taxpayer must meet to file a free federal return. Qualification criteria from all private-sector partners are displayed on the IRS Free File pages.
 - Taxpayers can use the **Browse all Trusted Partners** or **Find Your Trusted Partner(s)** at <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free> to find IRS Free File software that will provide a free federal tax return. To use, enter the requested information and the tool or filter will find all eligible IRS Free File software. Once the taxpayer selects the desired IRS Free File software, they must click the product link. They will then leave the IRS.gov website and enter the IRS Free File software.
 - If the taxpayer has questions or issues with the IRS Free File software product, they must contact the IRS Free File partner for help. Assistance is provided free of charge. IRS assistants cannot answer questions specific to any IRS Free File software.
 - For information about Free Extensions to File, see IRM 21.2.1.54.3, How to use IRS Free File to File Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.
 - If taxpayers inquire about IRS Free File in Spanish, direct them to the *IRS.gov En Español* link on the IRS.gov home page. That page will provide a link to the Spanish version of Free File, entitled <https://www.irs.gov/Spanish/Free-File:-Presente-su-Declaración-Federal-de-Impuestos-gratuitamente>.

21.2.1.54.2
(10-01-2023)
**Getting Started Using
Free File Fillable Forms**

- (1) All taxpayers are eligible to use Free File Fillable Forms to electronically prepare and e-file their federal income tax returns. However, limitations may prevent some taxpayers from e-filing their return. The taxpayer should review the *Available Forms and Limitations* page. This free service can be accessed at <https://www.irs.gov/filing/free-file-do-your-federal-taxes-for-free>.
- (2) The Free File Fillable Forms program contains most federal tax forms and schedules. See the complete list of available forms at <https://www.irs.gov/e-file-providers/list-of-available-free-file-fillable-forms>.

- (3) Free File Fillable Forms is best suited for taxpayers with experience completing a paper Form 1040, using only the tax forms and instructions to complete an accurate return.

Caution: Free File Fillable Forms does not provide all the features offered by IRS Free File Guided Tax Preparation software. For example, Free File Fillable Forms does not identify available credits and deductions. It is important that the taxpayer understands they are responsible for the accuracy of any form and/or schedule submitted.

- (4) CSRs speaking with taxpayers must encourage taxpayers encountering problems with filing their Free File Fillable Forms return, including rejected returns, to use the self-help methods available on IRS.gov. CSRs that identify taxpayers calling with a Free File Fillable Forms return problem, who have internet access available while on the call, should assist by helping the taxpayer to use the self-help methods provided on IRS.gov while on the call. CSRs must encourage the taxpayer to use the self-help method used on the call if the taxpayer encounters any other issues in filing.
- (5) CSRs must **not** provide taxpayers with the IRS.gov Website Help Desk number for questions concerning IRS account issues or tax law questions. Also, CSRs must not refer taxpayers to the e-Help Desk for Free File Fillable Forms issues. The e-Help Desk phone line is reserved to help tax preparers and Electronic Return Originators (ERO).
- (6) Some important points regarding Free File Fillable Forms:
- Taxpayers must create a new account each year.
 - The program is available from the beginning of the filing season until the end of the filing season, which is the due date of an extended tax return deadline plus the 5-day perfection period for a rejected tax return. For example, if the extended tax return due date is October 15, the end of the filing season for an extended tax return will be October 20.
 - Taxpayers may access their Free File Fillable Forms account to prepare and file their return until the end of the filing season, which is the deadline for an extended tax return plus the 5-day perfection period.
 - Taxpayers can correct and resubmit a rejected electronically filed tax return until the end of the 5-day perfection period, which is 5 days after the due date of an extended tax return.
 - Taxpayers can print a copy of their return for their records until the system is shutdown, which occurs 5 days after the due date of an extended tax return plus the 5-day perfection period.
 - After the 5-day perfection period from the due date of an extended tax return, the program closes, and taxpayers will not be able to access their account and return information.
 - Free File Fillable Forms supports free extensions to file. See IRM 21.2.1.54.3, How to use IRS Free File to File Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.
- (7) Free File Fillable Forms does **NOT** support:
- State return preparation
 - Prior year tax return preparation
- (8) Free File Fillable Forms is third-party software. Taxpayers who select Free File Fillable Forms will be directed away from the IRS.gov website and redirected

to <https://www.freefilefillableforms.com/>. Free File Fillable Forms is operated by Free File Inc. formerly called the Free File Alliance.

- (9) After creating a password-protected account, taxpayers will receive automated emails from customer_service@freefilefillableforms.com. Taxpayers should not reply to this email for help with their account or tax return.

Note: Email from this address never requests personal information from a taxpayer, such as bank account information, social security number, or date of birth.

- (10) Taxpayers must select a tax form, either Form 1040 or Form 4868 and enter their tax information, as directed by the form and the instructions. They must determine their tax liabilities and credits and enter those amounts into the appropriate fields. Taxpayers can print and e-file their returns at no cost. The user guide is available at *Free File Fillable Forms User Guide*.
- (11) Free File Fillable Forms taxpayers who successfully transmit/e-file their return will receive notification from the IRS that their return was either accepted or rejected. The notification will come through customer_service@freefilefillableforms.com, usually within 2 hours from when the return was transmitted.

Note: If taxpayers do not receive this email, they should check their email spam filters to ensure IRS confirmation was not misdirected to their “junk mail” or equivalent folders.

- (12) Rejected returns are considered unfiled returns. The rejection notice to the taxpayer will include the MeF Business Rule for the rejection. Taxpayers should make the necessary corrections and resubmit the return. Taxpayers should use the *Fillable Forms Error Search Tool*.
- (13) The IRS provides customer service support for this private-sector program. Taxpayers are encouraged to use the self-help tools at <https://www.irs.gov/filing/individuals/free-file-fillable-forms/search-tip> to resolve rejected return issues. Taxpayers who are unable to resolve their rejected return errors may call 800-829-1040. CSRs must authenticate the taxpayer and use the Return Review Display (RRD) system to assist taxpayers with rejected returns. CSRs must also review the Free File Fillable Forms information in the *Accounts Management Research Portal*. CSRs who are not account skilled must transfer these taxpayers to # 1020 (IMF ACCT English) or # 1021 (IMF ACCT Spanish). Accounts trained CSRs authenticate taxpayers and use RRD to assist with rejected returns.
- (14) Taxpayers may experience access, display, and printing issues if they do not follow the recommended browsers or meet the computer requirements. See <https://www.irs.gov/e-file-providers/minimum-computer-requirements-for-free-file-fillable-forms>.
- (15) If taxpayers with an AGI under the IRS Free File Guided Tax Preparation threshold are having difficulty using Free File Fillable Forms, refer them to IRS Free File Guided Tax Preparation software. See IRM 21.2.1.54.1, Getting Started Using Free File Software.

Note: For Adjusted Gross Income limitations and product information visit *Free File: Do your Federal Taxes for Free* | Internal Revenue Service ([irs.gov](https://www.irs.gov)).

21.2.1.54.3
(06-18-2019)
How to use IRS Free File to File Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

- (1) All taxpayers, regardless of Age, AGI or residency can use IRS Free File to prepare and e-file Form 4868 at no cost to them. A list of Free File partners that provide free extensions are available at <https://www.irs.gov/filing/free-file-everyone-can-file-an-extension-for-free>.
- (2) Although some IRS Free File partners will provide a free extension to everyone, age, AGI, and residency will apply when filing Form 1040.
- (3) Free File Fillable Forms has no age restrictions, AGI or residency. All taxpayers may use Free File Fillable Forms to file a free federal extension on Form 4868 and a free Federal tax return on Form 1040.

21.2.1.55
(10-01-2020)
ReferenceNet - Electronic Tax Research

- (1) ReferenceNet at, <http://rnet.web.irs.gov/> contains current electronic research services. The electronic research tools enable IRS employees to research authoritative information materials, such as:
 - Codes and Regulations (federal/state)
 - Legislation (federal/state)
 - Worldwide News and Business (magazines/newspapers)
 - Corporate and Financial (current assessments, analysts' reports, etc.)
- (2) Current electronic tax research contracts contain tax law, advanced topics, news, business, information, and all items referenced other than basic tax law.
- (3) Access to each Electronic tax research tool requires a user ID and password by submitting a BEARS request. Instructions for requesting access, as well as links to these tools are on ReferenceNet at <http://rnet.web.irs.gov/>.

21.2.1.56
(12-15-2022)
Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment

- (1) Deaf/Hard of Hearing (DHOH) callers who use the TTY/TDD equipment are instructed in Pub 17, Your Federal Income Tax (For Individuals), to call toll-free, 800-829-4059, for assistance with tax law and account inquiries and/or to order forms and publications. Trained CSRs using dedicated terminals in the Atlanta, Dallas and/or Indianapolis call sites, answer both tax law and account calls through the TTY/TDD systems.

Note: See IRM 21.1.1.3(5) (6) (7), Customer Service Representative (CSR) Duties.

- (2) The Federal Relay Service (FRS) expired. DHOH callers may choose the Telecommunications Relay Service (TRS) by calling 711.
- (3) If the call is **not** tax account related, (i.e., general information or tax law), you may answer any/all questions and assist the taxpayer through any assistant.

Note: See IRM 21.1.1.3(5) (6) (7), Customer Service Representative (CSR) Duties, for tax law procedures.

- (4) If the call is tax account related, before providing tax account information, you must:
 - a. Complete required taxpayer authentication (as outlined in IRM 21.1.3.2.3, Required Taxpayer Authentication) as if you were talking to the taxpayer.
 - b. State the following: "Since you have placed this call with the assistance of a Relay Service Operator (RSO), we assume that in doing so, you

have consented to the disclosure of your return information to the Relay Services Operator to the extent necessary to assist you with your question.”

Note: If the customer does not agree to oral consent (through the RSO), apologize to the customer (through the RSO) for the inconvenience. Because of disclosure rules, we cannot provide the requested information through this connection without oral consent. These rules were established to protect the privacy of all taxpayers.

- c. Record ODC (Oral Disclosure Consent) statement given as a history item on the IDRS tax module and/or AMS. However, it is not necessary to record the name and telephone number of the relay service operator on the account. See also IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821).
- d. Proceed with the call and provide the necessary tax account information.

Reminder: Sometimes the relay services call the regular toll-free assistance lines. Treat calls in the same manner as any other tax assistance calls.

21.2.1.57
(05-29-2024)
**Online Payment
Agreement (OPA) for
IMF Debts**

- (1) Online Payment Agreement (OPA) is an application on IRS.gov which allows individuals who owe \$50,000 or less in aggregate assessed tax, penalties, and interest, to request a long-term payment plan (installment agreement). Taxpayers who owe less than \$100,000 in aggregate assessed tax, penalties, and interest can request a short-term payment plan.

Note: Taxpayers establishing a monthly payment agreement for balances of \$25,001 to \$50,000 using OPA must establish as a Direct Debit Installment Agreement (DDIA).

- (2) To access OPA, taxpayers may go to *IRS.gov/paymentplans*.
- (3) Using OPA, users can receive immediate notification of approval to establish payment plans on liabilities reported using the following forms:
 - Form 1040 (MFT 30, 31)
 - Form 5329 (MFT 29)
 - Form 8278 (MFT 55)
 - Individual Shared Responsibility Payment (MFT 35/65)
- (4) OPA allows taxpayers or their authorized representative (Power of Attorney) to self-qualify and apply for agreements. Agreements completed through OPA will have an originator code of 82 or 83.
- (5) OPA offers users the ability to:
 - Agree to pay now.
 - Arrange a short-term payment plan (up to 180 days starting January 2022) on balances less than \$100,000 in aggregate assessed tax, penalties, and interest.
 - Arrange a streamlined monthly installment agreement for individuals who owe \$50,000 or less in aggregate assessed tax, penalties, and interest.
 - Establish pre-assessed streamlined agreement on current tax year Form 1040 liability for a balance of up to \$50,000.

- Establish pre-assessed agreement for the individual shared responsibility payment.
- Establish a pending agreement if they cannot pay within 72 months or by the CSED and agree to send in financial information.
- Establish a preassessed agreement for a pending examination audit, Automated Underreporter (AUR) or Automated Substitute for Return (ASFR) case.

(6) OPA offers the following types of monthly installment agreements:

- Regular, paper Installment Agreement (IA)
- Direct Debit Installment Agreement (DDIA)

(7) OPA will also permit individuals to:

- Revise their payment due dates and/or amounts on an existing installment agreement.
- Revise the bank information (routing and/or account number) associated with an existing DDIA.
- Revise an existing short-term plan to a monthly payment plan on status 22 accounts not in status 60.
- Revise a regular installment agreement to a DDIA.
- Add new assessed balances to existing IAs, if the agreement meets streamlined criteria.
- Reinstate a defaulted agreement if the taxpayer has defaulted more than twice in the past (TERM-IA) indicator on CC ENMOD.

Note: This is not available in Voice Balance Due (VBD).

- Receive information on delinquent tax returns.
- Establish agreements on accounts in notice status or status 22/24.

Note: An IDT indicator will block the use of OPA.

(8) OPA **cannot** be used to:

- Establish tiered payments (multiple payment amounts). Only one payment amount can be input.
- Revise an account in status 60 (short term plan established for notice account or Installment Agreement) if revised through OPA or VBD in the past 180 days.

Exception: Taxpayers with a non-DDIA can revise to a DDIA at any time.

- Establish agreements on accounts in status 26 and 72.
- Cancel an existing DDIA.
- Add unassessed balances to existing agreements.
- Establish agreements with both assessed and unassessed modules.
- Establish agreements if the account has an interest or penalty computation hold.
- Establish Manually Monitored Installment Agreements (MMIA).
- Establish Non-Streamlined payment agreements.

(9) The OPA application determines eligibility, filing compliance, and checks for excluding account conditions. The system verifies that the proposed payment meets the streamlined agreement criteria and provides a payment estimator tool to help determine a realistic payment amount.

- (10) Taxpayers are required to register and log in using Secure Access Digital Identity (SADI). See IRM 21.2.1.58, Secure Access Digital Identity (SADI) for registration requirements and information on taxpayers having difficulty registering.
 - (11) Prior to the integration of SADI, taxpayers using OPA registered and logged in using Secure Access eAuthentication.
 - (12) Taxpayers who want to establish a pre-assessed agreement on a current tax year Form 1040 liability or individual shared responsibility payment prior to a notice being sent are requested to enter the balance they will owe, as shown on their Income Tax Return.
 - (13) Taxpayers who want to establish a pre-assessed agreement after receiving notification of new assessment resulting from an examination audit, Automated Underreporter (AUR) or Automated Substitute for Return (ASFR) case are requested to enter the balance they will owe, as shown on their CP 2000 or Notice of Deficiency.
 - (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.
 - (15) Powers of Attorney who wish to establish a pre-assessed agreement for their client(s) on a current tax year Form 1040 liability or individual shared responsibility payment prior to a notice being sent, are requested to enter the balance owed, as shown on their client's Income Tax Return. Power of Attorneys who have filed Form 2848 with the IRS and are authorized to represent their client(s) (the taxpayer) are required to enter their client's SSN or ITIN; if filing jointly, the spouse's SSN or ITIN; the AGI from the client's last year's Income Tax Return; and their own CAF number. This information is used to ensure that the POA is authorized to represent their client in the OPA application.
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- (17) Transactions that do not post due to system/network problems (e.g., IDRS application down) or account conditions beyond design for the application will be captured in the OPA Management Action Report (MAR) and will be worked by designated personnel. In Cincinnati ACS and ACSS for SBSE. Atlanta ACSS for TS status 22/24cases, and Kansas City CSCO for TS non-ACS cases. For more information, see IRM 5.19.1.6.8.1, OPA Management Action Reports (MAR).

21.2.1.57.1
(11-09-2021)

**Online Payment
Agreements for Certain
BMF Debts**

- (1) Online Payment Agreement (OPA) is a tool on IRS.gov, which allows in-business BMF taxpayers to request an In-Business Trust Fund (IBTF) Express installment agreement for balances of \$25,000 or less (CC SUMRY balance). The dollar threshold for granting the IBTF Express IA includes only the unpaid balance of the assessment (UBA); however, the UBA and all accruals must be full paid in 24 months. The amount owed must be from the current period, or prior calendar year.
- (2) OPA will protect the statute, ASER and CSER by automatically determining if the proposed monthly payments will full pay the amount (including accruals) in the time allowed. If the payment does not meet criteria, OPA will advise the user of the minimum monthly payment needed to proceed. Balances of \$10,001 to \$25,000 are required to be Direct Debit Installment Agreements (DDIA).
- (3) Taxpayers or their authorized representative (Power of Attorney) can receive immediate notification of approval to establish payment agreements on liabilities reported on the following forms:
 - Form 941 (MFT 01)
 - Form 1120 (MFT 02)
 - Form 1065 (MFT 06)
 - Form 940 (MFT 10)
 - Form 943 (MFT 11)
 - Form 944 (MFT 14)
 - Form 945 (MFT 16)
 - Form 2290 (MFT 60)
- (4) OPA offers eligible business taxpayers the ability to:
 - Agree to pay now
 - Arrange a monthly payment agreement
- (5) OPA offers the following types of monthly installment agreements:
 - a. Regular Installment Agreement (IA)
 - b. Direct Debit Installment Agreement (DDIA)
- (6) OPA will also permit businesses to:
 - Revise their payment due dates and/or amounts on an existing agreement
 - Revise the bank information (routing and/or account number) associated with an existing DDIA
 - Convert a regular installment agreement to a direct debit
 - Establish agreements on accounts in notice status or status 22/24
- (7) OPA **cannot** be used to:
 - Establish tiered payments (multiple payment amounts). Only one payment amount can be input
 - Cancel an existing DDIA
 - Revise agreement when the IA was revised using OPA or VBD in the past 180 days.

Exception: Taxpayers with a non-DDIA can revise to a DDIA at any time

- Establish agreements on accounts in status 26, status 72, or changing an existing DDIA to a regular IA

(8) If a business or POA meets the above criteria and agree to use OPA, advise them of the verification process described in IRM 21.2.1.57.1.1, Verification Issues for BMF OPA Users.

21.2.1.57.1.1
(08-02-2024)

**Verification Issues for
BMF OPA Users**

- (1) BMF taxpayers (or their POAs) must first verify their individual identity through SADI as outlined in IRM 21.2.1.58 . 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.
- (2) Some taxpayers have difficulty in providing the date the EIN was established. Inform the taxpayer that this date can be found on the CP 575, Notice of New Employer Identification Number. It is the date the notice was issued.
- (3) If the caller does not have access to that notice, complete BMF authentication as described in IRM 21.1.3.2.3, Required Taxpayer Authentication. Once you have successfully completed this, you may provide the information to the taxpayer. The Entity Establishment Date consists of the month and year the business was established (MMYYYY). Locate the information using CC ENMOD. The date is in the BMF Entity Data section and identified as "Entity Establishment Date."
- (4) Power of Attorneys (POA) who have filed Form 2848 with the IRS and are authorized to represent their client(s) are required to enter their client's EIN, followed by their own Centralized Authorization File (CAF) number, the six-digit Caller ID number from the notice or signature date on Form 2848. This information is used to ensure that the POA is authorized to represent their client in the OPA tool.

Note: Not all notices contain a Caller ID. If the POA does not have all of the required information to ensure that they are authorized to represent their client, the POA will not be able to use OPA on their behalf.

- (5) POAs are allowed three attempts to match shared secrets. If they fail the third time, they will receive a failed taxpayer login message that will provide a toll-free phone number to call for assistance.

21.2.1.58
(10-01-2024)

**Secure Access Digital
Identity (SADI)**

- (1) Secure Access eAuthentication transitioned to Secure Access Digital Identity (SADI) is the authentication platform that allows users to access many IRS online applications.
- (2) SADI uses third parties (i.e., Credential Service Providers (CSPs)) to conduct the verification and authentication process on behalf of the IRS. The CSPs provide their own customer service for those taxpayers who experience issues registering or signing in.
- (3) The CSP manages the user registration process by:
 - Identity proofing users (includes collecting, validating, and verifying evidence)
 - Creating a user account in their system
 - Managing the user's credentials (e.g., account recovery, re-authentication)

- Prompting/accepting login credentials and completing Multi-factor Authentication (MFA)
 - Sending a login assertion and attributes to IRS
- (4) Taxpayers will move seamlessly from IRS.gov to the website to verify their identity, create their account or sign in, and return to the IRS online tool. Other federal agencies and several states use this process. Taxpayers who have previously verified their identities through a CSP used by another federal agency may use those credentials to access the IRS tools as well.

Note: Taxpayers expressing concerns about using the online tool can be reassured the CSPs are trusted technology providers acting on behalf of the IRS.

- (5) The following IRS tools are accessed through the SADI registration and login process:

Note: This list may not be all inclusive of the applications available through SADI.

- ePostcard (Form 990-N)
 - eServices - (Transcript Delivery System, TIN Matching, Modernized eFile, and External Services Authorization Management (ESAM) which includes applications for e-File and Transmitter Control Codes (TCC))
 - Foreign Account Tax Compliance Act (FATCA) Qualified Intermediary (QI), Withholding Foreign Partnership (WP), and Withholding Foreign Trust (WT) Application and Account Management System (FATCA QAAMS)
 - Get An IP PIN - See IRM 25.23.2.9, Identity Protection Personal Identification Number (IP PIN)
 - Get Transcript Online - See IRM 21.2.1.52, Get Transcript
 - Identity & Tax Return Verification System (ID Verify) – See IRM 25.25.6, Taxpayer Protection Program - TPP Authentication
 - Income Verification Express Service (IVES) Web App
 - Information Returns Intake System (IRIS)
 - Online Account (IOLA) - See IRM 21.2.1.62, Individual Online Account
 - Online Payment Agreement - (Individual, Individual POA, Business POA) 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
 - Partnership Bipartisan Budget Act (PBBA) - Online Form Submission Service (OFSS)
 - System 7.3 ACA Data Mart (Affordable Care Act)
 - Tax Pro Account - See IRM 21.2.1.63, Tax Pro Account
 - Taxpayer Digital Communications Secure Messaging (SB/SE, AUR, Appeals)
 - TDC Advance Pricing and Mutual Agreement (APMA)
 - TDC Authenticated Web Chat
 - TDC Forms Submission (Form 2848 and Form 8821)
- (6) For details on what taxpayers will need to successfully create an account, the taxpayer should visit the CSP's website.
- (7) **Do not refer taxpayers to the Electronic Products & Services Support (EPSS) help desk for assistance with creating an IRS credential. IRS employees cannot assist taxpayers with creating a credential.** Taxpayers having trouble accessing or creating an account for an IRS online service can

visit www.irs.gov/registerhelp, to access frequently asked questions, or the *IRS ID.me Help Center* website by visiting <https://help.id.me> and selecting Internal Revenue Service located in the “Explore by partners” help section under the “Government” tab.

- (8) Taxpayers with an Individual Taxpayer Identification Number (ITIN) can create an account with ID.me to sign in and access IRS services.

21.2.1.59
(10-01-2024)
**Where’s My Amended
Return (WMAR)**

- (1) Where’s My Amended Return (WMAR) provides automated access to the processing status of Form 1040-X, US Amended Return. Customers can access their information online or by calling the voicebot. It is available in English and Spanish, and accessible by:
- Calling the toll-free number 866-464-2050
 - Using the “Where’s My Amended Return?” (WMAR) online tool on IRS.gov
- (2) Taxpayers can track the status of their Form 1040-X for the current year and up to three prior years. They must wait three weeks after filing the form before using WMAR. Consistent messages are provided by the phone and web versions of WMAR.
- (3) Taxpayers authenticate by inputting the following information:
- a. Social Security Number or Taxpayer Identification Number
 - b. Date of Birth
 - c. Zip Code
- (4) Once authenticated, taxpayers can find out the status of their Form 1040-X across the following three processing stages:
- a. Received Status – Taxpayer is provided the received date and told to wait up to 16 weeks for processing.
 - b. Adjusted Status – Taxpayer is given the adjustment posting date and advised to wait 3 weeks to receive their refund and/or notice.
 - c. Completed Status – Taxpayer should have received their refund and/or notice information and the inquiry date is greater than 3 weeks from the adjustment date.
- (5) WMAR is designed to lock out taxpayers after three failed attempts to authenticate. The lock out period for three failed attempts is a 24-hour period.
- (6) The telephone WMAR application is designed to route taxpayers to a live assistor if Identity Theft or Date of Death indicators are located on the Integrated Data Retrieval System (IDRS). If the Online WMAR application identifies either of those indicators, it will provide a callback number with a specific three-digit extension.
- (7) The following Amended Tax Returns cannot be accessed using WMAR:
- a. Carrybacks (Applications and Claims)
 - b. Form 843 Claims
 - c. Injured Spouse Claims
 - d. Form 1040 marked as an amended or correct return
 - e. Amended Returns with a foreign address
 - f. Business Amended Returns

- g. Any amended return routed/received outside the processing operations and received by a specialized function (i.e., Examination Department, Bankruptcy Department, Form 1040-X response to a CP2000, Request for Verification of Unreported Income, Payments or Credits)
- (8) For more information, see IRM 21.5.3.3.1, Locating Amended Returns (Form 1040-X), and IRM 21.4.1.4, Refund Inquiry Response Procedures.

21.2.1.60

(10-01-2023)

Paying with Cash at a Retail Partner

- (1) Service providers partner with VanillaDirect to offer a pay with cash payment option available to taxpayers through *Pay with Cash at a Retail Partner / Internal Revenue Service (irs.gov)* and participating retail stores. It is a secure walk-up cash payment method that converts cash payments to electronic transactions. It utilizes a barcode and retail locations to complete the transactions.
- (2) This cash option is available at participating retail partner locations in all 50 states and Puerto Rico. Some examples include:
 - Family Dollar
 - Dollar General
 - CVS Pharmacy
 - 7 Eleven
 - Walgreens
 - Walmart

For a full list see *Map of participating locations*.

- (3) Service providers, ACI Payments, Inc., and Link2Gov offers VanillaDirect as a cash payment option on their website. These can be accessed through the IRS.gov website by going to the “Pay” tab, or by entering the website address <https://www.irs.gov/Payments>, and selecting the “Cash -Through a retail partner and other methods” from “Other Ways You Can Pay” and selecting “retail partners” link on the Pay Your Taxes With Cash page.
- (4) A convenience fee is charged for the service and may vary among providers.
- (5) Taxpayers who want to pay their taxes with a cash payment option should visit <https://www.irs.gov/Payments>. In the **Other Ways You Can Pay** section, click the **Cash - Through a retail partner and other methods** link to go to the **Pay Your Taxes With Cash** page. In the **At one of our retail partners** section click the **retail partners** link which leads to the **Pay with Cash at a Retail Partner** page.
 - The taxpayer will choose a payment processor and enter the information needed to process the payment. The taxpayer will be prompted to enter an email address to receive a payment barcode to take to the retailer.
 - The payment processor notifies the taxpayer via email, of subsequent instructions and barcode. The barcode is available to be printed or displayed on mobile devices. The taxpayer will need to check their email for confirmation and barcode.

Note: This process may take two to three business days. The barcode will expire **20 days** after it is emailed to the taxpayer.

 - Taxpayers present the barcode at a participating retail location. The retail clerk scans the barcode and collects the cash and fee.

- The retail clerk presents the taxpayer with a receipt to confirm the transaction. **Important:** Taxpayers must keep this receipt as proof of payment.
- The payment processor will send the transaction to the IRS for processing.

Note: It usually takes **two business days** for payments to be submitted to the IRS. Taxpayers must allow for this to make timely payments to avoid interest and penalties.

- (6) Telephone assistors must encourage taxpayers inquiring about paying a balance to utilize IRM 21.2.1.62, Individual Online Account or IRM 21.2.1.48.2, IRS Direct Pay as a quick and easy way to make payments towards their IMF balance. Assistors must encourage cash paying taxpayers to use the ACI or Link2Gov by cash option.

Note: Taxpayers can access Direct Pay online through IRS.gov where they may select the “Pay” tab and follow the instructions.

- (7) Pay With Cash is available to IMF and BMF taxpayers. See IRM 21.2.1.48.6, Credit or Debit Card Payments (Pay by Phone or Internet) for form types available.
- (8) Please advise joint filers paying with cash to complete the “Verify Identity” page using the primary filer’s information, even if the taxpayer is making an estimated tax payment. This will ensure the payment is promptly applied to the balance due account.
- (9) For support or any issues making the payment, contact the payment processor used.
- Contact ACI Payments Inc at customerservice@acipayonline.com or 877-754-4420 (Monday - Friday, 7 AM to 6 PM EST).
 - Contact Link2Gov (Pay1040.com) through their self-service FAQs or 888-658-5465 (24 hours a day, 7 days a week).

21.2.1.60.1
(10-01-2023)
**Responding to IRS
VanillaDirect Inquiries**

- (1) **Important:** Telephone assistors must encourage taxpayers to use IRS Direct Pay, IRM 21.2.1.48.2, IRS Direct Pay, for inquiries on paying a balance due account. Telephone assistors must encourage cash paying taxpayers to use the VanillaDirect option. Taxpayers may access IRS VanillaDirect by typing **Payments** into the IRS.gov search field and clicking on the **Cash at a Retail Partner** link.

Note: Inform the taxpayer there are fees to use this service.

- (2) VanillaDirect is a self-service application provided via IRS contracted credit card processors (ACI Payments Inc and Link2Gov-Pay1040.com). The taxpayer should be able to resolve most issues using online resources. Once the taxpayer completes the pre-payment process, they will receive an email from the payment processor, (customerservice@acipayonline.com or noreply@pay1040.com) confirming the information entered. The IRS will verify the taxpayer provided information. After the IRS verifies the taxpayer’s TIN information, the payment processor (ACI Payments Inc. or Pay1040) will send the taxpayer a second email with a link to their payment barcode and instruc-

tions. Taxpayers may experience difficulty completing the identity verification process, and will ask the IRS to check that the information they are using is accurate.

Caution: You must successfully complete Taxpayer Authentication as described in IRM 21.1.3.2.3, Required Taxpayer Authentication, before providing the caller with any account information. If the taxpayer's only issue is to verify address information, it will be necessary to complete additional authentication as described in IRM 21.1.3.2.4, Additional Taxpayer Authentication.

- (3) For technical support or for any issues making the payment, the taxpayer must contact the payment processor used.

Contact ACI Payments Inc at customerservice@acipayonline.com or 877-754-4420 (Monday - Friday, 7 a.m.-6 p.m. ET).

Contact Link2Gov (Pay1040.com) through their self-service FAQs or 888-658-5465 (24 hours a day, 7 days a week).

- (4) Submitting a payment with VanillaDirect may require the user to provide information from a different tax year to verify their identity. This is where many verification errors occur, as users tend to use the most current information. Explain to the caller the following steps:

- **Tax Information** - The user enters payment information, including, form type, reason for payment, and the tax year the payment will be applied to.
- **Verify Identity** - The user enters information from a past year tax return for identity verification purposes. The tax year the user selects for identification verification does not have to match the tax year for the payment. The user must use the exact information (name, address, filing status, etc.) from the return they are using to verify their identity.

- (5) Follow the instructions below for other IRS VanillaDirect inquiries:

If	Then
Taxpayer calls with general questions about IRS VanillaDirect.	Tell the taxpayer that a link for IRS VanillaDirect can be found on the "Pay" tab of the IRS.gov home page by clicking the "Cash at a Retail Partner" link.
Taxpayer calls and they are experiencing difficulties while at a retail location while trying to make their payment.	Instruct the taxpayer to contact the payment processor used. Contact ACI Payments Inc at customerservice@acipayonline.com or 877-754-4420 (Monday - Friday, 7 a.m.-6 p.m. ET). Contact Link2Gov (Pay1040.com) through their self-service FAQs or 888-658-5465 (24 hours a day, 7 days a week).

If	Then
Taxpayer calls to verify payment.	Research IDRS. See IRM 21.5.7.4.7.14.1, Electronic Funds Withdrawal (Direct Debit) and Credit Card Payment Tracer. The fourth-digit in the EFT number will be a "6" and the 10th and 11th position will be "59", "60", or "61".
Taxpayer calls asking if payments made on the due date will be applied on the same day.	Tell the taxpayer that as long as the payment, including an installment agreement payment, was submitted on or before the due date and a confirmation number was received, the payment will be considered timely. Note: Applicable penalties and interest will continue to accrue on unpaid balances until paid in full.
Taxpayer calls with IRS VanillaDirect related penalty issues	See IRM 21.2.1.60.2.1, Removing Penalties Due to Unsuccessful VanillaDirect Payments
Taxpayer calls because they didn't receive email notification with barcode	Taxpayer verification may take up to 48 hours to process as well as generate the email with the barcode. Additionally, advise taxpayers to check their spam filters to ensure the email hasn't been sent to a spam folder in their email inbox. If this is not successful, advise the taxpayer to contact payment processor used. Contact ACI Payments Inc at customerservice@acipayonline.com or 877-754-4420 (Monday - Friday, 7 a.m.-6 p.m. ET). Contact Link2Gov (Pay1040.com) through their self-service FAQs or 888-658-5465 (24 hours a day, 7 days a week).

21.2.1.60.2
(10-01-2023)
**Inquiries Regarding
Verification of Cash
Payment - VanillaDirect
(Paying with Cash at a
Retail Partner)**

- (1) Taxpayers will receive a receipt from the retail location. **Important:** Taxpayers must keep this receipt as proof of payment. Inquiries Regarding Verification for VanillaDirect Payments must be addressed directly with the payment processor used, ACI Payments Inc or Link2Gov-Pay1040.com.

- (2) Taxpayers will also receive a notification of a successful transaction via email from the payment processor used (ACI Payments, Inc. or Link2Gov-Pay1040.com)
- (3) If the taxpayer did not receive an email advise the taxpayer to check their spam filters to ensure the email hasn't been sent to a spam folder in their email inbox. If the taxpayer did not receive a confirmation email, apologize and provide the taxpayer with the payment provider used.

Contact ACI Payments Inc at *customerservice@acipayonline.com* or 877-754-4420 (Monday - Friday, 7 a.m.-6 p.m. ET).

Contact Link2Gov (Pay1040.com) through their self-service FAQs or 888-658-5465 (24 hours a day, 7 days a week).

- (4) Research IDRS. See IRM 21.5.7.4.7.14.1, Electronic Funds Withdrawal (Direct Debit) and Credit Card Payment Tracer for further payment verification.

21.2.1.60.2.1
(02-04-2022)

Removing Penalties Due to Unsuccessful VanillaDirect Payments

- (1) In rare cases, you may consider abating penalties resulting from an unsuccessful VanillaDirect payment. This is true even if the taxpayer has not received the official penalty notice, and whether the taxpayer requests the abatement. A penalty may be abated without any written communication when it can be determined that the penalty should not have been assessed in the first place. See IRC 6404(a)(3), for additional information. If you can determine ***without additional information from the taxpayer*** that the penalty should not have been assessed, then the penalty can be abated without any written documentation.

Caution: You must research the account thoroughly to make this determination.

- (2) If you determine that the situation meets the criteria described in paragraph (1) and the penalty should not have been assessed, abate the penalty using a TC 281, RC 065, and PRC 015.
- (3) Apologize verbally during telephone contact, or in writing for correspondence cases, if a notice or bill was sent to the taxpayer due to a penalty assessed in error.
- (4) Determine if the taxpayer had an installment agreement that was affected by this situation. If so, follow IRM 21.2.1.60.2.2, Installment Agreement Issues Due to Unsuccessful VanillaDirect Payments.
- (5) In all other cases you must follow normal penalty relief procedures as described in IRM 20.1.2.2.6, Correcting Incorrect Assessments. IRS employees have a responsibility to correct incorrect penalty assessments when they are identified and the statutory period for making the correction has not expired. IRC 6404(a), provides authority for IRS to abate at any time the unpaid portion of any liability that is excessive in amount, or that is erroneously or illegally assessed. A liability is **excessive** to the extent that it exceeds the amount provided for by law.

21.2.1.60.2.2
(02-04-2022)
**Installment Agreement
Issues Due to
Unsuccessful
VanillaDirect Payments**

- (1) If a taxpayer's installment agreement (IA) erroneously defaulted due to the situations described in IRM 21.2.1.60.2.1, Removing Penalties Due to Unsuccessful VanillaDirect Payments, follow the guidance in IRM 5.19.1.6.4.19, Revision/Reinstatement of IAs, to reinstate the IA.

21.2.1.61
(08-16-2024)
Department of Education

- (1) There is a new process for students applying for financial aid through the Department of Education (ED). In July 2023, The IRS implemented legislation mandating a direct data exchange with the ED which provides all tax data necessary for ED to administer federal student aid programs, without any need for taxpayers to contact the IRS.
- (2) The ED will no longer direct students or their parents to the IRS to obtain copies of tax returns or tax transcripts, for the Income Driven Repayment of student loans or to complete the Free Application for Student Aid (FAFSA). Any inquiries from the public may be redirected to ED's Federal Student Aid Information Center (FSAIC) at 1-800-433-3243 or website at *Federal Student Aid*, or suggest they contact their school's financial aid office for assistance. IRS does not administer non-tax student aid programs for ED.

Note: Taxpayers may request a tax return transcript to verify information for their financial aid. Refer them to IRM 21.2.3.5.9.2, IMF Transcript Ordering.

21.2.1.62
(08-05-2024)
**Individual Online
Account (IOLA)**

- (1) Individual Online Account (IOLA) is an online system that allows taxpayers to securely access their IMF account information through *IRS.gov/account*.
- (2) IOLA is currently offered in English and Spanish and includes information on MFTs 29, 30, 31, 35, 55 and 65.
- (3) Access requires the taxpayer to verify their identity and pass a rigorous authentication process. See IRM 21.2.1.58, Secure Access Digital Identity (SADI), for more information.
- (4) The Profile page allows taxpayers to view their contact information the IRS has on file. Taxpayers are provided information and links on how to update their name, mailing address, bank accounts, email, passwords, and notice and letter preferences, such as language and accessibility features. Taxpayers can add up to five bank accounts for making payments and manage their paperless or email notification preferences to opt-in/out of digital notices or sign up for email notifications for new account information or activity. In addition, a select number of taxpayers with existing access to Secure Messaging, who have been invited to work specific Exam, Appeals and AUR issues can view and reply to messages. For more information, see IRM 4.19.13.34, Taxpayer Digital Communications (TDC) - Secure Messaging or IRM 4.19.3.22.3, Taxpayer Digital Communication (TDC) Overview. Eligible taxpayers will be able to request and receive their Identity Protection PIN (IP PIN), which is a six-digit number that prevents someone else from filing a tax return using their Social Security Number or Individual Taxpayer Identification Number.
- (5) The IOLA application provides taxpayers access to the following via navigational tabs:
 - Account Home
 - Account Balance

- Payments (to select Payment Options or Payment Activity)
- Records and Status
- Notices and Letters
- Forms
- Authorizations (to select POA and TIA authorizations or Tax Return Transcript authorizations)

(6) The **Account Home** page provides the taxpayer with an overview of their account along with links to other pages within the application. Taxpayers who have an existing Short-Term Payment Plan or Installment Agreement will also see the status of their agreement (Current or in Default). Additionally, taxpayers will see pending electronic payments, a Notifications box that will inform them of new features, pending authorizations, undeliverable mail, recently posted notices, and/or a message if they have one or more unread Secure Messages.

(7) The **Account Balance** page allows the taxpayers to view:

- Their cumulative balance owed to the IRS as well as a link to FAQs about balances, so they can better understand factors that may impact their balance.

Note: If the taxpayer has an issue which will not allow an accurate calculation of the Cumulative Balance Due, a message will be provided to view their balance in the **Details By Year** section. This message will not keep the taxpayer from viewing additional information in the application.

- An overview of the taxpayer's balance due by year. The **Details By Year** section will display information for the last 4 years as well as older years with balance due or TDI returns. Years that are now on the retention register will not be displayed. The taxpayer will be able to select a year that does not show \$0 to retrieve a message or a breakdown of their balance owed.

Note: If taxpayers have not filed and have credits on their account, they will see the total of the credits applied from a prior year and estimated tax payments applied to that year.

- New self-service tool that allows taxpayers to view their lien payoff amount in total, by form and for each period, and will generate an official federal tax lien payoff letter displaying payoff amounts for each period.

(8) The **Payments** tab provides a drop down to select the Payment Options page or Payment Activity page.

- The **Payment Options page** provides the taxpayer options to pay now or set up a payment plan. The taxpayer will be provided with payment plan options such as short-term, long-term, or pending agreements based on their account conditions (i.e., under \$25K, over \$50K etc.).

1. Make a Payment - Taxpayers can make a payment from their checking or savings accounts directly from IOLA; without having to go into other links or pages. Payments can be made toward a balance due, a recently filed amended return, an extension (through the original due date of the return), estimated tax, and proposed tax assessments. Taxpayers can schedule a payment up to 365 days in advance and cancel any scheduled payment prior to scheduled payment date. If the taxpayer attempts to submit another

payment and the payment is identified as a potential duplicate, messaging will be provided with a header of **Possible Duplicate Payment** and the taxpayer is given the option to proceed or cancel the transaction. Taxpayers will be able to print the transaction confirmation screen after they submit their payment online. Within **Make a Payment**, taxpayers will also be given the following options to pay.

- **Pay by Bank Account (via Direct Pay)** - Information is provided to the taxpayer on how to make a payment by bank account. A link is provided to Direct Pay, an existing application on IRS.gov. Taxpayers can use this option if they want to schedule a payment up to 365 days in advance. See IRM 21.2.1.48.1, Individual Online Account, for additional information.
- **Pay by Card** - Information is provided to the taxpayer on how to make a payment by Credit or Debit Card. A link is provided to the *Pay your Taxes by Debit or Credit Card* page on IRS.gov, allowing the taxpayer to select a payment processor.

2. Short-Term and/or Long-Term Plan - When possible, information is provided to taxpayers on their available online payment plan options based on their eligibility. This may include a short-term payment plan to pay in full within 180 days or a long-term payment plan (Installment Agreement) to pay monthly. Information is provided to the taxpayer on how to set up or modify either a short-term payment plan or an installment agreement. Taxpayers can view and revise details (i.e., update payment amount, paying date, banking information for direct debit) within their existing payment plan (regular, direct debit, short-term, long-term, and pending installment agreements). A pending installment agreement will be given as an option if a long-term plan cannot be input because of the need for additional information/review of current financial situations. A message will be provided to the taxpayer that the IRS will require additional financial information be submitted by phone, or mail within 10 business days after submission. Alternatively, the taxpayer may use the chatbot to understand available options and connect with a CSR who may be able to offer immediate approval of the request. A link is provided to the Individual Online Payment Agreement application if they are not eligible to set up their plan via Online Account unless the taxpayer is determined to be ineligible to use OPA. See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, for additional information on eligibility.

Note: Payment plan capabilities within OLA will be expanded in the future.

- The **Payment Activity page** allows taxpayers to view their payment history (scheduled, pending, cancelled, returned and processed). Processed payments are shown for the last 5 years, with the option to filter those payments. Scheduled and pending payments are those made electronically to their account via Make a Payment, Direct Pay, EFTPS Online, the EFTPS Voice Response System (VRS), or a live EFTPS agent.

Note: Scheduled and pending payments do not include payments made by check or money order.

Note: Payments that have successfully posted to their account as well as payments that were unable to be processed on MFTs 29, 30, 31, 35, 55 and 65 will be displayed.

- (9) The **Records and Status** page allows taxpayers to view or obtain the following account related information:
- Taxpayers 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)
 - Taxpayers can view information about their Advance Child Tax Credit payments issued in 2021 such as the total amount, number of qualifying children and messaging with links to IRS.gov for more information about the payments. This will help accurately reconcile the payments when filing their 2021 return and determine whether they're entitled to more Child Tax Credit.
 - Taxpayers will find information about their 2020 and 2021 Economic Impact Payments, such as the amounts, messages and a link to the EIP page on *IRS.gov* for more information about the payments. The EIP amounts shown will also help them to accurately calculate any Recovery Rebate Credit (RRC) they may be eligible for on their 2020 tax return (EIPs 1 and 2) and/or their 2021 tax return (EIP 3).
 - Taxpayers will have the ability to view their audit status that will include when the audit started, additional information requested, taxpayer response received, dates when letters were issued and closed status, if applicable.
 - Taxpayers will have direct access to their Transcripts where they can view, download or print information from their tax returns, account transcripts, W-2s, 1099's, and more without having to link to the "Get Transcript" application.
 - Taxpayers will have direct access to their tax refund information similar to Where's My Refund on IRS.gov.
 - Taxpayers in the Withholding Compliance Program will have access to key information regarding withholding compliance as well as their withholding compliance status.
 - Taxpayers will have the ability to request a Tax Compliance Report to see whether they are compliant, non-compliant or have a compliance issue.
- (10) The **Notices and Letters** page provides access to digital copies of two hundred CP Notices generating to taxpayers, to view, print, or download notices in a PDF format within their IOLA. While the taxpayer has the option to opt out of receiving paper notices through the mail, some notices that are legally required to be mailed will still be printed and mailed. Additional notices will be added in future releases. The Notices and Letters page also provides a link to FAQs for more information about the notice and how to report notice errors.
- (11) The **Forms page** allows taxpayers to view a list of available IRS forms to complete and submit online requiring the Taxpayer's signature.
- (12) The **Authorizations page** allows taxpayers to view, approve or reject POA or TIA authorizations sent to them online from the Tax Pro Account Application. Additionally, taxpayers can view, authorize, or reject tax return transcript

requests received from the Income Verification Express Service (IVES). The two authorization types are separated to help taxpayers clearly understand and differentiate them.

Note: For POA and TIA authorizations (submitted through Tax Pro), the tax professional must enter the taxpayer's data as it is shown on IRS records. The taxpayer must ensure to give the tax professional the correct information to enter the authorization or the taxpayer will not receive the request, due to validation completed in the Tax Pro Account per IRM 21.2.1.63.

- For **POA and TIA authorizations (submitted through Tax Pro)**, if approving a request, the taxpayer will electronically sign the request and it will be electronically processed. Most requests will be written to CAF immediately. Some may go into a "Processing" status where it may take up to two business days to process to CAF.
- All requests received by the taxpayer from Tax Pro Account will be shown in the taxpayer's online account with one of the following statuses:
 - Pending - waiting for taxpayer action, approve or reject.
 - Rejected - the taxpayer declined to approve the authorization.
 - Approved - the taxpayer signed the request, and it was written to CAF.
 - Processing - the taxpayer signed the request, but it could not process to CAF immediately due to a systemic limitation and will be processed within two business days. This status may still fail when it processes.
- Historical data will be held on the Authorization table. This table shows information that was submitted, as well as the status of that submission. It may not be the most current information in CAF.
- Multiple requests on the same day from the same professional. The taxpayer can sign and process a single authorization (POA or TIA) for each person for a specific tax form and tax period, per day. If the taxpayer attempts to sign a second request (another POA or TIA-they can sign one of each per day, per person, per period and tax form) for the same tax professional for the same tax period and tax form, on the same day, the subsequent requests will fail to write to CAF. The new request for the same tax professional will be able to be signed and processed on a future date.

Example: CPA Bob Brown submits an authorization to Sally Jones today for tax years 2000 - 2018. After Sally signs that request and it's written to CAF, Bob determines he should have requested tax years 2016 – 2024. He submits a new authorization to Sally for those tax periods. Because the same tax periods, 2016, 2017 and 2018 have already been approved today, this new authorization will not process to CAF today. The taxpayer must wait to sign the second authorization on the next day. If Sally has not signed the first one before the second one comes into the online account, she can sign the correct one and reject the incorrect one.

- **Multiple Representative:**
The taxpayer may approve for more than one representative to represent them at the same time, for the same authorization type (POA or TIA), the same tax period(s) and tax form(s) and must take the following actions:
 - Each third-party must complete their own authorization request and submit it to the taxpayer's IRS online account.
 - The taxpayer must sign all the online authorization requests on the

same day.

- Only 2 third parties can receive copies of IRS notices and communications for each authorization type, so the taxpayer must review all the authorizations before they sign them. If the taxpayer attempts to approve more than 2 representatives to receive notices, any request, after the second one, will fail to write to CAF.

- Any authorization not in approved status will be removed after 120 days.

- For **Tax Return Transcript authorizations (submitted through IVES)**, when a tax return transcript request is originally sent to the taxpayer's account by an IVES participant, the authorization will show as 'Pending'. The taxpayer must approve or reject the authorization request to release their transcript. There are 8 different statuses that can be displayed to the taxpayer:

1. Pending - The request is awaiting taxpayer action.
2. Approved - The taxpayer approved the request with an electronic signature and granted authorization.
3. Rejected - The taxpayer rejected the request and did not grant authorization.
4. Processing - The request the taxpayer approved is processing.
5. Completed - The request the taxpayer approved has completed processing, and transcripts have been delivered to the IVES Participant.
6. Expired 0 - The taxpayer has not acted on this request for 120 days and it expired.
7. Withdrawn - The IVES Participant withdrew this request.
8. Partial Pending - This request listed two taxpayers, and both taxpayers are required to sign to reach "Approved" status.

(13) The ACS Chatbot has been added to IOLA, with the capability of escalating to a live assistor for accounts in certain IDRS balance due, collection, or installment Agreement (IA) statuses. These IDRS status codes include 20, 21, 22, 24, 56, 58, 60, 61, 63, and 64. Affected taxpayers are offered the opportunity to interact with the ACS chatbot for questions relating to their issue and if needed the taxpayer can escalate to a live assistor. For additional information, see IRM 5.19.5.11.3, Processing Chats from IOLA.

(14) View how the IOLA application functions by visiting the *Employee Demo site* via SERP under Job Aids, Part 21, Chapter 2. This site contains simulated taxpayer accounts and explanations of the functionality and features taxpayers see.

Note: The site may temporarily be unavailable due to maintenance or updates. If you receive an error, please try again later.

21.2.1.63
(10-01-2024)

Tax Pro Account

(1) *Tax Pro Account* is an online system that allows individual tax professionals to securely take various actions.

- Users can request third party authorizations for an individual taxpayer as power of attorney (POA) or tax information authorization (TIA), in lieu of filing a paper Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization. The Tax Pro Account application does not have the full capability that the forms allow, as detailed below.

- Request a Centralized Authorization Number (CAF) number assigned to them, as an individual, in real time.
 - Allow users to link numbers previously assigned to them, as an individual, to their TIN.
 - View and cancel authorizations submitted through Tax Pro Account.
 - Once the CAF number is linked the user can view all authorizations on file with CAF as well as the details of those authorizations.
 - View tax account information for any authorized forms and tax periods.
 - Allow access to Secure Two-Way Messaging. This is a second location that has been set up for taxpayers invited to participate in case resolution via this online opportunity to view messages, respond to messages and upload documents. Users who have not been invited to participate in these use cases will not see the link for Secure Two-Way Messaging.
- (2) Access requires the tax professional to verify their identity and pass a rigorous authentication process using Secure Access, See IRM 21.2.1.58, Secure Access Digital Identity (SADI), for more information.
- (3) The system will be available Monday 6:00 a.m. to Saturday 9:00 p.m. Eastern Time, and Sunday 10:00 a.m. to midnight Eastern Time.
- (4) Tax Pro Account allows a tax professional with an assigned Centralized Authorization File (CAF) number, to complete a POA request, using the following designation levels:
- Attorney
 - Certified Public Accountant (CPA)
 - Enrolled Agent
 - Enrolled Actuary
 - Enrolled Retirement Plan Agent
- Note:** The tax professional must be in good standing, and must not be suspended or disbarred from practice before the IRS (per Circular 230, Tax Professionals).
- (5) The system will allow an individual with an assigned CAF number to complete a TIA request.
- (6) Authorizations for POA and TIA may be requested from tax year 2001 through the current year, plus three additional years. If the tax professional requires authorization for tax year 2000 and prior, they must submit their request to the CAF unit on a Form 2848 or Form 8821.
- (7) **Submission of a new request for authorization via Tax Pro Account will replace any prior or existing authorization, of the same authorization type (POA/Form 2848 or TIA/Form 8821) on the taxpayer's account for the tax period(s) and tax matter(s) requested, as shown in the Form 2848 or Form 8821 instructions.** This is the same process used for Form 2848, unless line 6 (line 5 on Form 8821) is complete and there is no ability to use line 6 functionality in Tax Pro Account.

Example: Enrolled agent Grayson Smith has authority on taxpayer Mary Johnson's account for tax years 2000 – 2018. A new request for authority is made for 2017 – 2024 by Michael Williams on Mary Johnson's account. Once the request is processed, Grayson Smith will **only** have authority for 2000 – 2016, as Michael William's request via

Tax Pro Account will invalidate Grayson's authorization in 2017 and 2018. To preserve Grayson Smith's authority on 2017 – 2018, Mary Johnson will have to file a Form 2848 or Form 8821, check the box to maintain a prior authorization and include a copy of Grayson Smith's authorization.

- (8) To complete a request for authorization using Tax Pro Account, the tax professional will need the following information:
- Their CAF number.
 - The CAF name and address, as currently on file with their CAF number per IRS records. Address must be within the 50 US States and District of Columbia.
 - The taxpayer's Taxpayer Identification Number (TIN).
 - The taxpayer's name and address, as currently on file per the IRS records. Address must be within the 50 US States and District of Columbia. The tax professional may have the taxpayer verify this information within their online account.
 - The Tax Matters and Tax Years for which they are requesting authority.
- (9) Tax Pro Account does not support the following functionality:
- Specific Use Not Recorded on CAF (line 4 of Form 2848 and Form 8821)
 - Additional Acts Authorized (line 5a on Form 2848)
 - Specific Acts Not Authorized (line 5b on Form 2848)
 - Retention/Revocation of Prior Power(s) of Attorney (line 6 on Form 2848), Retention/Revocation of Prior Tax Information Authorizations (line 5 on Form 8821)

Note: Any options not available on Tax Pro Account will require the filing of a paper Form 2848 or Form 8821.

- (10) All entries into this application will have a validation that the formatting and type of entry is correct. Fields will only accept applicable information for that field, such as the CAF number field will only accept numbers and a dash (-).
- (11) When the professional enters their information, in Step 1, it will be verified for accuracy against IRS records. If it's incorrect, it will not pass validation and the professional will be given an error message and the opportunity to correct their entry. If the entry is not corrected, the tax professional will not be able to continue to Step 2. If the CAF number has been linked to the TIN of the owner this step will be auto populated with the user's information.
- (12) The taxpayer's information will be accepted in Step 2. Once the request is completed, if the taxpayer's information matches IRS records the request will be sent to the taxpayer's Individual Online Account, at <http://www.irs.gov/account> for their approval or rejection. See IRM 21.2.1.62 for additional information about IOLA. **If the taxpayer's information does not match IRS records, the request will remain in the Tax Pro's account and not be forwarded to the taxpayer. The tax professional will not know if the information passed or failed unless they contact the taxpayer, to avoid phishing. The tax professional will have the ability to cancel the request which must be done if the information is determined to be inaccurate.**

Note: If the taxpayer does not have an online account, they may create one either before or after the authorization request is submitted by their tax professional to receive and respond to the request.

(13) In Step 3 the tax professional will enter the tax periods and tax matters and indicate whether they wish to receive notices and communications the IRS sends to the taxpayer. As with the paper forms, only two representatives or designees may receive notices and communications, per authorization type, (POA or TIA).

(14) Currently Tax Pro Account supports the following Tax Matters:

- Form 1040 Income Tax
- Split Spousal Assessment or Form 8857 Innocent Spouse Relief
- Shared Responsibility Payment
- Shared Responsibility Payment – Split Spousal Assessment
- Civil Penalty (limited to periods of March, June, September, and December)

Note: All other Tax Matters will require the filing of a paper Form 2848 or Form 8821.

(15) Step 4 is where the tax professional will have the ability to review, edit and submit the request. They must check the boxes to select the information in the Declaration of Representative. They must enter their credentials and electronically sign the request.

(16) Upon completion of the authorization the tax professional will submit the request, Step 4, and if successfully submitted, they will receive a confirmation of submission. Step 2 information may not be accurate, and if so the authorization will not be sent to the taxpayer. See (12) above. The tax professional can cancel this request if the taxpayer never takes action on it or does not receive it. Once the taxpayer approves or rejects this request, the tax professional can no longer cancel it. The “Next Steps” in Tax Pro Account advises the tax professional to contact the taxpayer and request they access OLA to review and electronically sign the request.

(17) If the taxpayer’s information is accurate, the taxpayer will receive a notification within their online account letting them know they have a new authorization. If they have opted into email notifications, they will receive an email to log into their online account. This will allow the taxpayer to act on the authorization in a timely manner.

(18) If the authorization request is approved by the taxpayer and processed into the CAF database, the authorization will show on the tax professional’s Authorization list as Approved. If the tax professional has opted in for email notifications (in their profile), they will receive an email to log into their Tax Pro Account and be able to see the approved authorization in a timely manner.

(19) If the taxpayer rejects the request or if it fails to write to CAF, it will be removed from the tax professional’s Authorizations list, and they will not be able to view the status.

(20) If the taxpayer approves the request and it goes into a “processing” status, meaning it will attempt to be processed in the next two days, it will be removed from the tax professional’s list because the tax professional can no longer

cancel it. If this authorization is later processed to the CAF database, it will show in the tax professional's Authorizations table as Approved. The tax professional must contact the taxpayer regarding any questions or concerns as they apply to the status of a request that the professional can't view.

- (21) The tax professional may print a copy for their records by selecting the print button on the approved authorization.
- (22) Cancel is not the same as withdraw. Cancel is the functionality used for the tax professional to remove a request they have initiated for the taxpayer to sign. Once signed and processed, the request must follow the same withdraw guidelines as a paper Form 2848 or Form 8821.
- (23) Multiple Representatives:
 - Each third-party must complete their own authorization request and submit it to the taxpayer's IRS online account, following the guidance above.
 - The taxpayer must sign all the online authorization requests **on the same day**.
 - Only two third parties can receive copies of IRS notices and communications for each authorization type. If the taxpayer attempts to approve more than two to receive notices, any request, after the second one, will fail to write to CAF.
- (24) Tax Pro Account and IOLA will both remove any authorizations that have not been approved and processed after 120 days. Any authorizations that have been approved will continue to live in the taxpayer's IOLA as shown on the tab for Authorizations, Power of Attorney and Tax Information Authorizations. This does not make them active. Tax Pro authorizations are processed to CAF the same as paper. If a newer authorization has over-written or revoked a Tax Pro initiated and approved authorization, they will continue to show in IOLA as shown on the tab for Authorizations, Power of Attorney and Tax Information Authorizations and Tax Pro, in the Authorization Requests, Your Requests tab, even though they have been overwritten in the CAF database. What's shown in Tax Pro and IOLA under these tabs is a point in time submission. Tax Professionals will be able to link their CAF number and see the active authorizations they have on file in the CAF database.
- (25) Tax Professionals may also start a new authorization in Tax Pro and not finish it in a single session. They can save these authorizations as "Draft" and revisit them later. The professional must correctly submit all step 1 information as well as the name in step 2 before they save the draft. They will be able to revisit that authorization in a later session by selecting the name from the Authorizations list and verify the information, starting at step 1.
- (26) A unique Source Document Locator Number (SDLN) showing "92" or "93" in field 7 and 8 will denote the systemic input of the authorizations within the Tax Pro Account.
- (27) There will be a unique 10-digit number reflected in the employee number field that indicates the request was submitted by the Tax Pro Account application. This number will start with "92" or "93" and will be used to associate the CAF record with the electronic signature stored in the Electronic Storage and Retrieval service (ESSAR).

- (28) New functionality implemented in August, 2023 included the ability for an individual with a CAF number assigned to them personally to request a PIN to link their personal information to their CAF number. This will allow the user to view all the taxpayers they have shown in the CAF database. The user will request the PIN which will be mailed to the CAF address of record. The user will come back into Tax Pro Account with the PIN, enter it and agree to have their personal information (TIN) associated to the CAF number. **Only the user who requested the PIN can use the PIN.** No one else can order a PIN for the user. Once the linkage is complete the user can view their client list from the CAF database.
- (29) Once the user views their client listing, they will be able to view the list of active authorizations for each taxpayer and withdraw from any authorization.
- (30) The client listing and specific authorizations will be available for taxpayers who are active in the CAF database whether the authorization was written via Tax Pro Account or submissions processed by the CAF function, e-Fax, TDC or paper. It will include IMF and BMF authorizations even though only IMF can be submitted via Tax Pro Account.
- (31) Once an authorization is withdrawn by the tax professional, the taxpayer will receive a notification in the mail. They will receive a CP 312, (IMF) or CP 313, (BMF).
- (32) The tax professional can withdraw authorizations originally processed by the CAF Function, as well as authorizations originally processed through Tax Pro. Withdrawals processed through Tax Pro can be identified by the 92 or 93 either in the SDLN or employee number.
- (33) Tax professionals who have linked their CAF number (currently only available to individuals who have the CAF number assigned to them as individuals) or individuals who have had their CAF number assigned through Tax Pro Account can view:
 - a. IMF taxpayer's information Including balance due modules that are covered by an authorization on file. The professional can also view the taxpayer's scheduled, pending, cancelled, returned and processed payments for any periods authorized. The taxpayer can access this same information in their individual online account.
 - b. BMF taxpayer's information, for BMF entity types that are being covered by the Business Tax Account (BTA) IRM 21.2.1.64, including balance due modules that are covered by an authorization on file. The taxpayer can access this same information in their BTA.
- (34) Tax Pro Account is not an e-Services product and is not supported by the EPSS Help Desk. Only refer Tax Professionals to the EPSS Help Desk when they receive a CP301 notice and they indicate they did not create a Tax Pro Account. For more information you may refer the tax professional to www.irs.gov/taxproaccount.
- (35) View how the Tax Pro Account application functions by visiting the *Employee Demo site for Tax Pro Account* via SERP under Job Aids, Part 21, Chapter 2. This site contains simulated taxpayer scenarios and descriptions of the account functionality. View how the IOLA application functions by visiting the *Employee*

Demo site for IOLA site via SERP under Job Aids, Part 21, Chapter 2. This site contains simulated taxpayer accounts and explanations of the functionality and features taxpayers see.

21.2.1.64
(06-13-2024)

Business Tax Account (BTA)

- (1) Business Tax Account (BTA) is an online system that allows taxpayers to securely access their Business Master File (BMF) account information through *IRS.gov/business*.
- (2) BTA 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. Access requires the taxpayer to verify their identity and pass a rigorous authentication process using Secure Access, and Centralized Authentication Policy. See IRM 21.2.1.58, Secure Access Digital Identity (SADI) platform for more information. See IRM 10.10.3, Centralized Authentication Policy.
- (3) The Business Account Access capability defines what the user can access. See IRM 21.2.1.64.1, Business Account Access.
- (4) The BTA system provides the taxpayer access to the following via navigational tabs and pages:
 - Account Home page
 - Account Balance page
 - Tax Records page
 - Notices and Letters page
 - Clean Energy tab
 - Payment page
- (5) The **Account Home** page provides an overview and links to other pages within the application. The account home page can be viewed once the taxpayer has selected the business entity tab on the account landing page. They can view the business name, address, masked EIN, business entity type, the taxpayer's name, the Designated Employees (DE's) they have authorized, filing requirements and company type/structure. See IRM 21.2.1.64.1, Business Account Access for limitations.
 - **Account Status:** Displays the balance due and a total amount owed. Certain account conditions, for example, freeze codes may prevent BTA from providing the balance for the impacted tax module(s). When this occurs, BTA will also not provide a total balance due amount.
 - **Payments:** Allows different options on making a payment towards balance dues, view payment activities made within each module, and cancel/schedule a balance due payment.
 - **Business Information:** Provides business name, address, email, and wallet.
 - **Wallet:** Allows the taxpayer to save up to five bank accounts.
 - **Account Access:** Routes to the Manage Business Users page that allows the taxpayer to add/remove/validate up to 20 DE. The taxpayer will be able to add an employee by providing the starting and ending tax period(s) for every DE. See IRM 21.2.1.64.1 for DE authorization.
- (6) The **Account Balance** page provides balance due for the years the taxpayer has authorization to view. See IRM 21.2.1.64.1IRM 21.2.1.64.1 for what years can be seen.

- The **Balance Due** tab provides the balance due for their business broken down by MFT and year. The taxpayer 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 cannot be shown at this time.

- (7) The **Tax Records** page allows the taxpayer to view or obtain the following account related information:

- **Business Tax Transcript** allows the taxpayer to 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.

Entity Transcript shows the entity information currently on file for the EIN, such as business name, address, and business location.

- **Request a Tax Certificate for Award Use:** 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.

- (8) The **Notices and Letters** page allows the taxpayer to view a digital version of notices and letters previously issued to the taxpayer. 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.
- (9) The **Clean Energy** tab provides access for the Inflation Reduction Act (IRA) and the Chips and Science Act (CHIPS Act) credits for clean energy and manufacturing investments. For further information visit *Clean Vehicle and Energy Credits*.
- (10) The **Payment** page allows the taxpayer to view the full balance due for all tax periods they are obligated to pay and to make a same day payment or to schedule payments of up to 365 days in advance. There is a limit of 12 transactions a day with each transaction including up to 12 payments. The maximum daily total of all payments is \$499,999,999.99. The following activities are available on the payment page:
- Make a Payment:** Allows a payment using either a business/personal bank account or card using these four steps:

1. **Payment Information** page:
Payment Method must select Bank Account or Card (on a secure external website). Once one of these are selected more drop downs will be added.

Pay by Bank Account- Information is provided to the taxpayer on how to make a payment by bank account. Taxpayers can use this option if they want to schedule a payment up to 365 days in advance. A business account or personal account must be selected. The following must also be provided to move on to Step 2:

Tax Year(s) with the total balance dues. This will create another drop down of all modules (form and tax period) that have a balance due. Payment date is entered using a calendar icon. Payments can be scheduled for the same day or up to 365 days from the date input. Payments cannot be scheduled on weekends or holidays.

Pay by Credit Card - See *Pay your Taxes by Debit or Credit Card or Digital Wallet* page on IRS.gov, allows the taxpayer to select payment processor. Processing fees will apply for credit or debit card payments.

Payment Type: - Balance payment pay towards your business tax balance due. Federal Tax Deposit (FTD) make an electronic payment in accordance with the rules for federal tax deposits. FTD payments cannot be made via debit or credit card payments.

2. **Balance Information** allows the user to select the Tax Form, Tax Period, Payment Amount, and the date for both balance due payment and FTDs.
3. **Payment Details** page allows a payment per the selected bank options.

Bank Account Options: The taxpayer can use a saved bank account or enter their current account information.

Must select if it is a business or personal account

Must select if it is checking or savings

Must provide a 9-digit routing number

Must provide account number that is 8-17 digits

Email confirmation is optional. If the user wants to receive an Email notification they must provide an email address.

4. **Review and Submit** page provides details of the information input by the user, including payment information, payment date, bank account information, and email confirmation prior to submitting the transaction. The user can edit the payment details from this screen if needed.
5. **Confirmation** page provides the confirmation number, payment information, payment date, and business account information of where the payment came from.

A Manage Payments box will appear which allows the taxpayer to view payment activity or cancel payments made within BTA until 11:45 PM ET two business days before the scheduled payment date.

Payment Activity Allows the taxpayer to view their BTA payment transaction history. Each payment shown includes the unique Electronic Funds Transfer (EFT) number to assist the taxpayer in identifying the transaction. There are five drop downs:

- **Scheduled Payments** provides payments that are more than 24 hours out from the day viewed, each scheduled transaction, the date it is scheduled, and the EFT number associated to it.
- **Pending Payments** provides payments made that are still processing with their associated EFT number. These payments can take up to 2 days to reflect on the processed payments so they will be reflected in this section. These payments cannot be canceled.
- **Processed Payments** provides up to 150 of the most recent payments made towards any balance dues and what types of payments that were made with their corresponding EFT number. Checks and money orders may take up to 3 weeks to post to this section.
- **Canceled Payments** provides the canceled payments. Payments made outside of BTA must be canceled where the payment was made. If the payment was made in EFTPS or any other payment option, the canceled payment must be made there.
- **Returned Payments** provides the payments returned to the financial institution that it came from, date of payment, return date & reason, tax form and period, method, amount, and the EFT Number.

- (11) View how the BTA system functions by visiting the *Employee Demo site* via SERP under Job Aids, Part 21, Chapter 2.

21.2.1.64.1 (08-02-2024) **Business Account Access**

- (1) Business Account Access is currently available to the following business entities:
 - Sole Proprietorships: Sole Proprietors with an EIN
 - Partnership: Individual Partners with an SSN or ITIN
 - S-Corporation: Individual Shareholders with an SSN or ITIN

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

- (2) The taxpayer will be required to log in through their *ID.me* account using their individual TIN, and their EIN combination will be verified against IRS records to access account information.
 - The 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 an 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.

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(4) A Sole Proprietor can utilize the BTA application through 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
- Notices and Letters
- Designated employee (DE) authorization
- Energy Credits Online (ECO) capabilities

(5) A Partner/Shareholder can utilize the BTA application to the following via navigational tabs:

Note: The Partner/Shareholder access is based off the years they are a partner or shareholder. The Partner/Shareholder must have a K-1 with an SSN/ITIN to have access BTA.

- Account landing page
- Business account screen (does not display address for Partner/Shareholder)
- Account home
- Account balance
- Notices and Letters

Feature	Sole Proprietor Capabilities	Partner/Shareholder Capabilities
Account landing page	All	All

Feature	Sole Proprietor Capabilities	Partner/Shareholder Capabilities
Business account screen	All	All
Account home	All	Partial, can't view address or see the account access tab.
Manage business users	All	None
Account balance	All	Partial, from 2019 tax period and forward that do not have a freeze code.
Payments (to select payment options or payment activity)	All	All
Tax records	All	None
Notices and letters	All	None
Energy Credit Online (ECO) capabilities	All	All

- (6) The **Business Account** selection page allows the taxpayer 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 or individual partner/shareholder with a SSN, they'll **only** see a tab for ECO.

- (7) **Manage Business Users:** allows for the taxpayer to add/remove/validate up to 20 DE's. The taxpayer 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 taxpayer 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 business owner(s)/designated Employee(s)t, 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.

