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## Tax Professionals Should Perform Periodic Check of EFIN Status

FS-2015-27, November 2015

Tax professionals gearing up for the 2016 filing season should include a review of their Electronic Filing Identification Number (EFIN) status to ensure its accuracy and security.

The Internal Revenue Service issues EFINs to Authorized IRS e-file Providers which enables the tax professional to file tax returns electronically. The IRS reminds professionals that EFINs are available only by accessing IRS e-services and recipients must meet certain requirements, including a background check, in order to qualify.

The IRS recommends certain steps prior to and during the filing season. These include:

- Review your e-file application on e-services at [IRS.gov](http://IRS.gov) before the filing season. Your e-file application information should be updated within 30 days of any changes, such as individuals involved, addresses or telephone numbers. Failure to do so may result in the inactivation of your EFIN.
- Ensure proper individuals are identified on the application. Your application should only include individuals as Principals who are authorized to act for the business entity in legal and/or tax matters. For example:
  - Sole Proprietor is the Principal
  - Partnership should list each partner who has 5% or more interest in the partnership
  - Corporation should list the President, Vice-President, Secretary and Treasurer
- Identify one or more responsible officials. A responsible official is an individual with authority over the Provider's IRS e-file operation at a location, is the first point of contact with the IRS, and has authority to sign revised IRS e-file applications. The responsible official may oversee IRS e-file operations at one or more offices but must be able to fulfill identified responsibilities for each of the offices. If one individual cannot fulfill these responsibilities, add responsible officials to the e-file application.
- If you are an Electronic Return Originator (ERO) and plan on opening a new location, you only need to have one EFIN unless offices are transmitting returns from multiple locations. This means each business location transmitting returns needs its own EFIN and all records would be maintained at that location.

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- Help safeguard your EFIN. During the filing season, check on your EFIN status to ensure that your EFIN is not being used by others improperly. Your e-file application will help verify the volume received by the IRS which you can match to your records. The statistics are updated weekly. Should you see a higher volume than you transmitted, please contact the e-help Desk at 866-255-0654.
  - Know who you're doing business with. Transmitters must ensure they are transmitting only for Authorized IRS e-file Providers. You should request other Providers supply information to verify they are Authorized IRS e-file Providers. They can provide you with a current copy of the application summary page from their e-services account.
  - Know who you are employing or from whom you are accepting assistance. You are not allowed to employ or contract any firm, organization or individual denied participation in IRS e-file, or suspended or expelled from participating in IRS e-file.

[Publication 3112](#), IRS e-file Application and Participation, provides participation requirements and necessary steps to obtain an EFIN. All participants should read this publication to become familiar with the requirements for continued participation. [Publication 1345](#), Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, provides rules and requirements for participation in IRS e-file of individual income tax returns and related forms and schedules. The IRS revises Publication 1345 periodically. The most current information is available in this document.

For real-time information about EFIN and e-services issues, e-file updates and system issues, register for Quick Alerts. Details at [Subscribe to Quick Alerts](#).

Please remember: Tax preparers and e-file providers are sometimes targets of identity thieves seeking account or EFIN information. If you are uncertain an email is from the IRS, do not click any links but go directly to IRS.gov to access your e-services account or search for the subject matter.

To better protect yourself, your employees and your clients consider taking these additional steps:

- Review [Publication 4557](#), Safeguarding Taxpayer Data;
- Review [Fact Sheet 2015-24](#), Tax Return Preparers: Data Thefts and Protecting Client Tax Information, for suggestions about security plan, data theft plans and Federal Trade recommendations;
- Educate your employees about phishing/malware dangers and increase security awareness among your clients by sharing [Publication 4524](#), Security Awareness for Taxpayers.