IRS Nationwide Tax Forum 2022

e-Services and You

July 21, 2022

Start Time: 11 a.m. Eastern / 10 a.m. Central
9 a.m. Mountain / 8 a.m. Pacific

Note: You should be hearing music while waiting for webinar to start.

Having Technical Issues?

View the "Technical Issues" troubleshooting guide in the Materials drop-down menu on the left side of this page

Today our webinar will

Provide an overview of e-Services. Participants will learn:

- How to create a new account for e-Services.
- What e-Services tools are offered to tax professionals.
- How to create and maintain your e-file application.
- How to access and utilize e-Services products.
- What additional resources are available.

What is e-Services

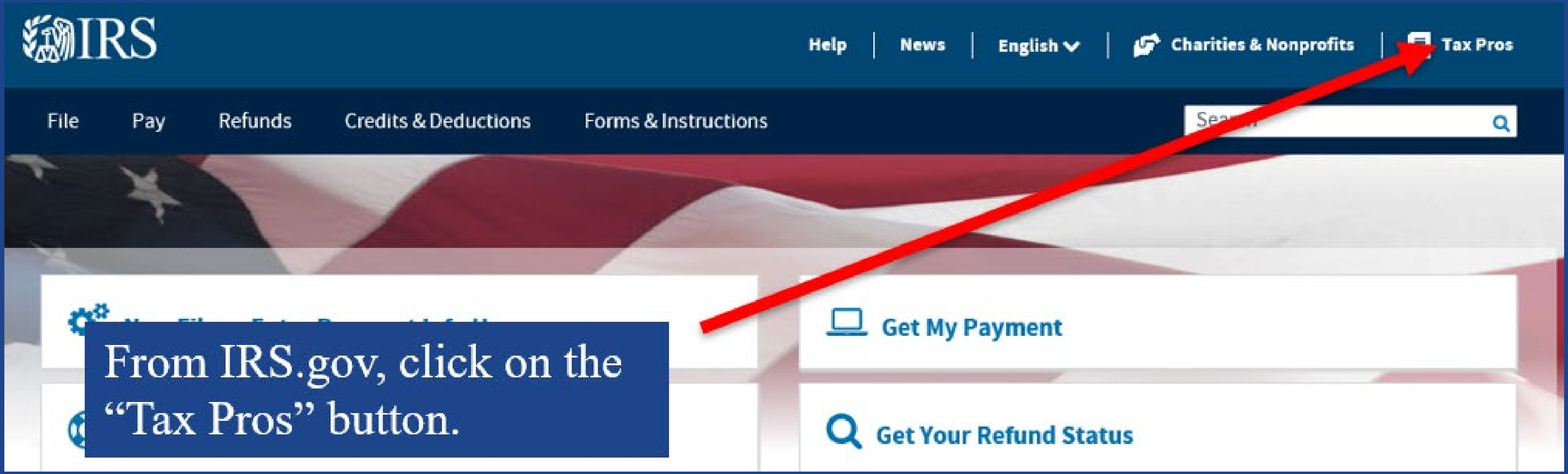
e-Services is a suite of web-based products that provides a faster way of obtaining service when conducting transactions with the IRS electronically. Customers include tax professionals, financial institutions, state agencies and other qualified business partners.

What is e-Services

Approved tax professionals have access to tools such as:

- e-file Application
- Taxpayer Identification Number (TIN) Matching
- Transcript Delivery System (TDS)
- Secure Object Repository (SOR)

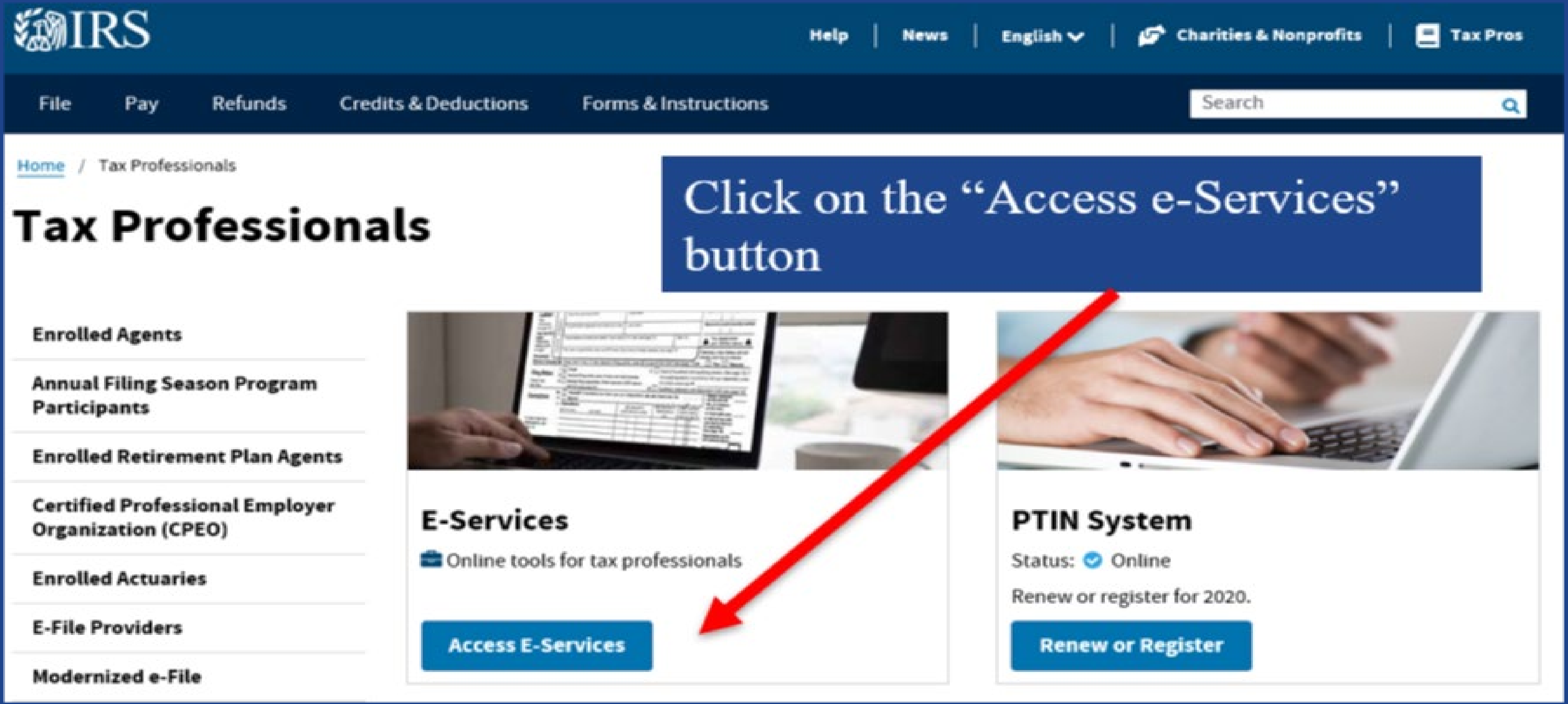
Navigation from IRS.gov



From IRS.gov, click on the "Tax Pros" button.

IRS Nationwide TaxForum 2022

Access e-Services



e-Services Applications

IRS File Pay Refunds Credits & Deductions Forms & Instructions Search

Clicking on the appropriate link will direct you to the login screen for that application.

e-Services Applications

Maintenance is scheduled every Sunday from 12 a.m. - 4 p.m. Eastern time. The system may be unavailable during this time.

Transcript Delivery System (TDS)

Use TDS to view client's return and account information.

TIN Matching

Validate TIN and name combinations prior to submitting information returns. Bulk and interactive options available.

E-file Provider Services

Apply and participate in the e-filing of tax returns.

Secure Object Repository (SOR)

Retrieve transcripts and TIN Matching results from the secure mailbox.

Access SOR

Subscribe to Alerts

e- Services system

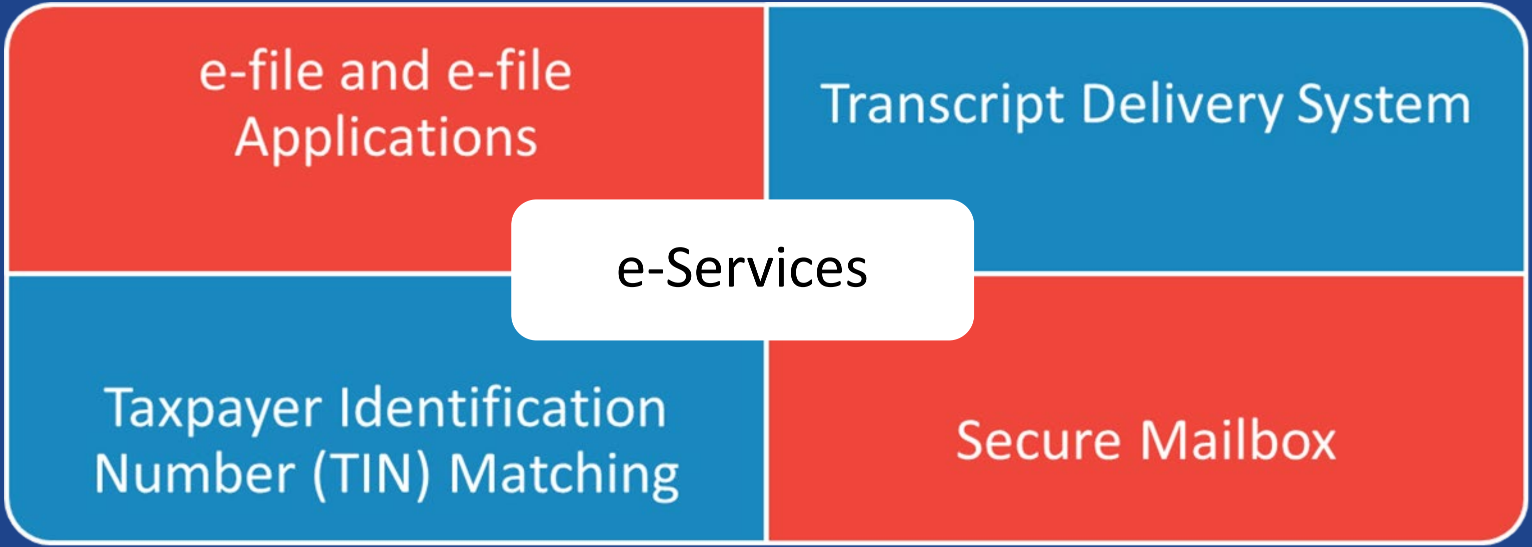
Scams

Account Log In

Two-Factor Authentication

Enter credentials (Username/Password) → Enter Security Code sent by text to mobile or from IRS2Go app

e-Services Tools



e-Services Tools

Products Eligible for IRS Business Partners	
Business Partner	**e-Services Product**
Tax professionals who register	Online IRS e-file Application
Electronic Return Originators (ERO) who have e-filed 5 or more accepted returns	Transcript Delivery System (TDS)
Low Income Tax Clinics	Online IRS e-file Application, TDS
Circular 230 Practitioners who qualify as Attorneys, CPAs or EAs	Online IRS e-file Application, TDS
Reporting Agents	Online IRS e-file Application, TDS for Reporting Agents
State Authorities	State TDS and State Extracts
Payers of income subject to back-up withholding	TIN Matching, Interactive TIN Matching, Bulk TIN Matching

E-file Provider Services

IRS

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Search

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E-file Provider Services

- **Enrolled Agents**
- **Annual Filing Season Program Participants**
- **Enrolled Retirement Plan Agents**
- **Certified Professional Employer Organization (CPEO)**
- **Enrolled Actuaries**

E-file Application

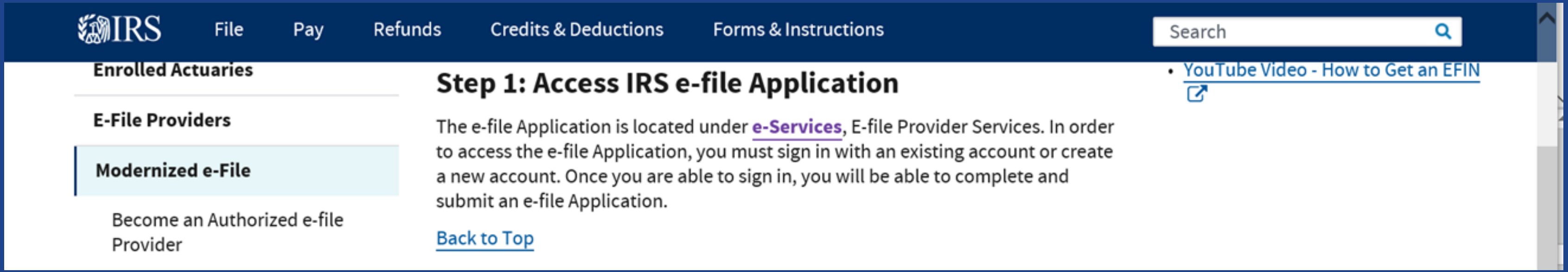
Use our online e-file application to become an authorized e-file provider or view and update existing applications. Learn more about IRS e-file that's required for most tax return preparers.

It is only through an approved e-file application that tax professionals, who are Electronic Return Originators (EROs), Circular 230 Practitioners, or Reporting Agents (RAs), can gain access to the Transcript Delivery System. EROs must e-file five or more returns in a tax season to be eligible. Circular 230 Practitioners need only apply and be approved.

Access e-file Application

*requires login credentials

How to Become an Authorized E-file Provider



How to Become an Authorized E-file Provider

IRS File Pay Refunds Credits & Deductions Forms & Instructions Search

Step 2: Submit Your Application to Become an Authorized IRS e-file Provider

Once step 1 is complete and essential individual(s) are approved for an e-Services account, your firm can begin the application to become an authorized e-file provider. The application process is comprehensive and is designed to protect the integrity and security of the electronic filing system in order to maintain the highest standards for e-file providers.

During the application process, you have the option to complete the application at your own pace. The system allows you to save your progress , close out the application and return to it at your convenience. Keep in mind, it can take up to 45 days from the date of submission for the IRS to approve your e-file application.

How to Become an Authorized E-file Provider

To complete the application, you'll need to:

- supply identification information for your firm
- enter information about each Principal and Responsible Official in your organization
- choose your e-file provider option. If you're a return preparer and want to e-file for clients, select Electronic Return Originator (ERO).

If the Principal or Responsible Official is certified or licensed, such as an attorney, CPA or enrolled agent, they must enter their current professional status information. All other individuals need to provide fingerprints to the IRS and must be fingerprinted by a trained professional. Your local police station will likely provide this service for a modest fee or there are commercial services. If the trained professional does not have a fingerprint card (Form FD-258) call the IRS e-help Desk at 866-255-0654 to request one.

Once the e-file application is submitted, mail the signed and completed fingerprint card to:

IRS
310 Lowell St STOP 983
EFU Acceptance Testing
Andover MA 01810-5430

How to Become an Authorized E-file Provider

Step 3: Pass a Suitability Check

After you submit your application and submit the required information outlined above, the IRS will conduct a suitability check. This suitability check may involve: a credit check; a tax compliance check; a criminal background check; and a check for prior non-compliance with IRS e-file requirements.

If your application is approved, the IRS will send you an acceptance letter with your Electronic Filing Identification Number (EFIN).

Back to Top

Congratulations

Now, you're just on click away from improving your business and improving service to clients. Once enrolled, you'll serve your clients more effectively. Taxpayers know e-filing is fast, safe and gets them their refunds much more quickly.

E-file Application

Step 1	• Create an account to access e-Services
Step 2	• Create e-file Application • List Firm Information • Select Provider Options • Principals and Responsible Officials Sign Terms of Agreement
Step 3	• Pass Suitability Check • Tax Check • Criminal Background Check

E-file Application Process

Key steps of the application process:

- Supply identification information for the firm.
- Enter information about each principal and responsible official.
- Choose e-file provider option.
  - Firms that want to e-file for clients, select Electronic Return Originator (ERO).
- Principals or responsible officials who are certified or licensed, such as an attorney, CPA, or enrolled agent, may enter current professional status information.
- Principals or responsible officials who don't provide current professional status information must be fingerprinted.

Obtaining an EFIN

- You can only obtain an Electronic Filing Number (EFIN) from the IRS by completing an IRS *e-file* application. Do this for each location your firm will be originating federal electronic tax returns.
- You can't buy, lease, or rent EFINs.
- You can't purchase a package that includes an EFIN.

Note: EFINs can only be issued to a firm directly from the IRS and not through a third party.

Electronic Return Originator (ERO) Activity by EFIN and Return Type

The activity shown below by EFIN and Return Type represents the total YTD counts for returns submitted electronically to the IRS.

Showing Items 1 to 2 of 2 «Prev Page 1 Next»

EFIN	Return/Form Type	Processing Year	Transmitted YTD	Accepted YTD	Rejected YTD
123456	1040	2022	66	43	23
123456	1040	2020	1	1	0

Showing Items 1 to 2 of 2 «Prev Page 1 Next»

Obtaining a TCC

- Providers need a Transmitter Control Code (TCC) to file information returns through AIR and FIRE.
- You can only obtain an ACA TCC from the IRS by completing the TCC for ACA Application and a FIRE TCC by completing the IR TCC Application.

New Electronic Fingerprint Process

- Beginning **September 25, 2022**, the IRS will implement a new electronic fingerprinting process for those who do not provide current professional status information, at no cost to you.

- Each new principal and responsible official listed on a new e-file application, or added to an existing application, that does not provide current professional status information is required to schedule an appointment with the IRS authorized vendor.

- Refer to **IRS.gov** for the most up-to-date information.

Suitability

- The IRS conducts a suitability check on the firm, principals and responsible officials listed on the application.
- Suitability checks may include the following:
  - A criminal background check
  - A tax compliance check
  - A check for prior non-compliance with IRS e-file requirements
- Once approved, the provider will receive an acceptance letter from the IRS containing a six-digit Electronic Filing Identification Number (EFIN).

Maintain Your E-file Application

Review periodically for accuracy and updates

Update change in business operations within 30 days

- Changes in address, phone numbers or personnel
- Add or remove authorized users and resubmit when required

Know when a new EFIN is needed

- New ownership of a firm (EFIN not transferable)
- New location that submits e-file returns to the transmitter

Maintaining your E-file application

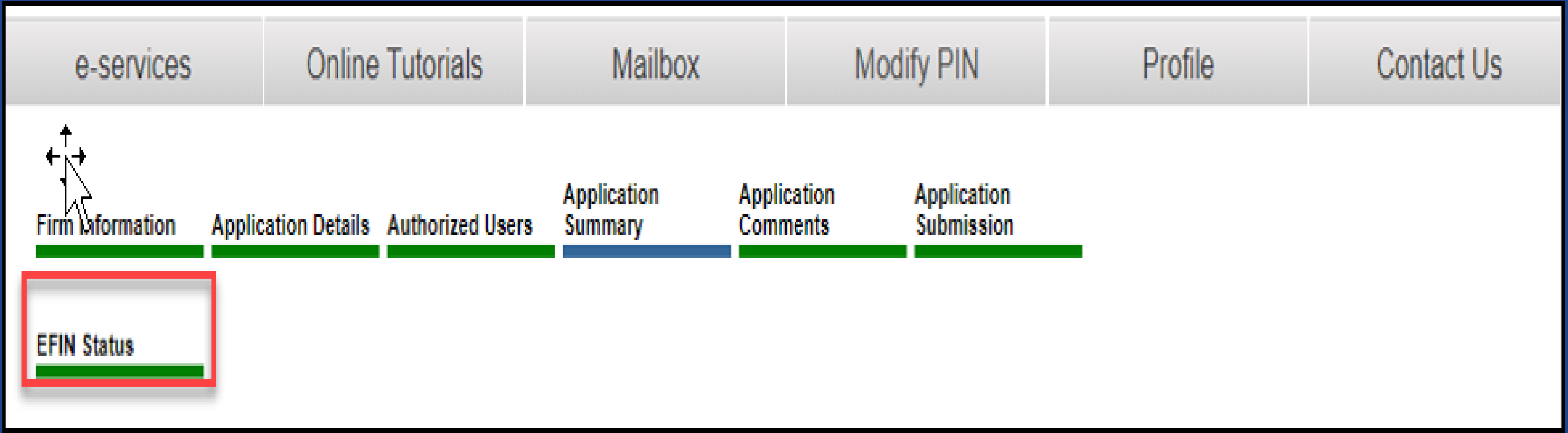
Once you have completed the *e-file* Application process and received your EFIN, it's important that you keep your account up-to-date.

This includes:

- Reviewing your *e-file* Application periodically.
- Ensuring proper individuals are identified on the application.
- Updating any address changes needed - both business and mailing.

Note: There must be an EFIN application for each office location that originates electronic returns.

Monitor Your EFIN



- Go to e-Services
- Access e-file Application
- Select company name
- Select "EFIN Status"

Transcript Delivery System (TDS)

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Home / Tax Pros / Transcript Delivery System (TDS)

Transcript Delivery System (TDS)

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

Transcript Delivery System (TDS)

Use TDS to view your client's return and account information quickly, in a secure, online session.

EROs and Circular 230 practitioners are eligible to request and receive:

- Account Transcripts
- Wage and Income documents
- Tax Return transcripts
- Record of Account
- Verification of Non-Filing letters

A properly executed Form 2848, Power of Attorney or Form 8821, Tax Information Authorization must be on file.

Access TDS

*requires login credentials

Transcript Delivery System (TDS)

- TDS allows authorized users to electronically request transcripts to be delivered in an on-screen format or the user's secure mailbox.
- EROs and Circular 230 practitioners are eligible to request and receive:
  - Tax Account Transcripts
  - Tax Return Transcripts
  - Record of Account
  - Wage and Income Documents
  - Verification of Non-Filing Letters

TDS Customer Base

- Electronic Return Originators (EROs) are authorized IRS e-file providers who originate the electronic submission of returns to the IRS.
  - Must electronically file at least **five accepted tax returns** through Modernized e-File (MeF), which can be any combination of Individual and Business income tax returns.
  - Have **Forms(s) 2848**, Power of Attorney and Declaration of Representative, or **Forms(s) 8821**, Tax Information Authorization, on file for each entity, tax form, and tax period for which they are requesting a transcript.

TDS Customer Base (cont.)

- Circular 230 Practitioners are attorneys, certified public accountants (CPAs), or enrolled agents (EAs) who represent taxpayers before the IRS.
  - Eligible to access TDS even if they are not an ERO.
  - **Not required to e-file five accepted returns**; however, the e-file Application must be completed using special instructions.
  - Have **Forms(s) 2848**, Power of Attorney and Declaration of Representative, or **Forms(s) 8821**, Tax Information Authorization, on file for each entity, tax form, and tax period for which they are requesting a transcript.

TDS Customer Base (cont.)

Circular 230 practitioners e-file application special instructions

- Start a new e-file application.
- **Business Type:** Select "Sole Proprietorship" (entity status of firm is disregarded).
- **Does your firm have an EIN?:** Choose "No" if any entity other than sole prop and enter SSN. If sole prop w/EIN, enter EIN.
- **Provider Option:** Select "Electronic Return Originator."

TDS Customer Base (cont.)

- **Business Activity:** Select “For Profit” (should auto-default)
- **Professional Status:** Check Attorney, CPA, or EA
- **Comments:** ‘Circular 230: Applying to obtain e-Services access’

Note: You are not entitled to authorize any delegated users unless you are an e-file participant filing five or more returns.

TDS Customer Base (cont.)

Reporting agents are third-party providers specifically for employers.

- Have **Forms(s) 8655**, Reporting Agent Authorization, on file for the entity for which they are requesting a transcript.

- At least one **Form 8655** must have been filed in order to submit e-file application as a reporting agent.

Centralized Authorization File (CAF)

Client information via e-Services cannot be accessed without either:

- Form 2848, *Power of Attorney and Declaration of Representative*
- Form 8821, *Tax Information Authorization (TIA)*

Account Transcript

- Shows basic data, such as return type, marital status, adjusted gross income, taxable income and all payment types.
- Shows changes made after original return was filed.
- Applies to Individual taxpayers and Business Entity taxpayers.

Tax Return Transcript

- Shows most line items, including adjusted gross income (AGI) from original tax return (Form 1040, 1040A, or 1040EZ) as filed, along with any forms and schedules.
- Doesn’t show changes made after original return was filed.
- Available for the current tax year and returns processed during the prior three years.

Tax Return Transcript (Cont.)

- Usually meets the needs of lending institutions offering mortgages and student loans.
- Applies to individual taxpayers and business entity taxpayers.
- BMF transcripts are limited to Forms 1065, 1120, 1120-H, 1120-L, and 1120-S.

Wage and Income Transcript

- Shows data from information returns receive such as Forms W-2, 1099, 1098, and Form 5498, IRA Contribution Information.
- Current tax year information may not be complete until July.
- This transcript is available for up to 10 prior years.
- Applies to individual taxpayers only.

Tip:

Tax professionals who meet certain requirements may request an unmasked Wage and Income Transcript. The unmasked transcript will only be sent to the Secure Object Repository (SOR) mailbox.

Verification of Non-Filing Letter

- Provides proof that the IRS has no record of a filed Form 1040, 1040A, or 1040EZ for the year requested.
- Doesn't indicate if a return was required to be filed for that year.
- Letter is available after June 15 for the current tax year or anytime for the prior three tax years.
- Applies to individual taxpayers only.
- Primarily used for FAFSA.

Taxpayer Identification Number (TIN) Matching

- Offers a pre-filing service to payers and authorized agents to match TIN/name combinations against IRS records before interest, dividend, or other income statements are filed.
- May be done online for up to 25 TINs or in a bulk file submission for up to 100,000 TINs with overnight processing.

Taxpayer Identification Number (TIN) Matching

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File | Pay | Refunds | Credits & Deductions | Forms & Instructions | Search

Home / Tax Pros / Taxpayer Identification Number (TIN) Matching

Taxpayer Identification Number (TIN) Matching

- **Enrolled Agents**
- **Annual Filing Season Program Participants**
- **Enrolled Retirement Plan Agents**
- **Certified Professional Employer Organization (CPEO)**
- **Enrolled Actuaries**
- **E-File Providers**

This is a pre-filing service only offered to payers and/or their authorized agents who submit information returns. It enables validation of TIN and name combinations prior to submission of the information return. Interactive or bulk options are available.

Payers must be listed on the IRS Payer Account File (PAF) database to participate. Refer to Pub. 2108A, On-Line Taxpayer Identification Number (TIN) Matching Program for complete information.

Apply for TIN Matching

To participate in TIN Matching as an authorized payer of income subject to backup withholding an application must be completed.

Access TIN Matching Application

*requires login credentials

Interactive TIN Session

- Interactive TIN Matching process will accept up to 25 input name/TIN combination requests online.
- Results will be returned to the user in real time.
- The TIN Matching program provides a numerical response indicator for each match request.

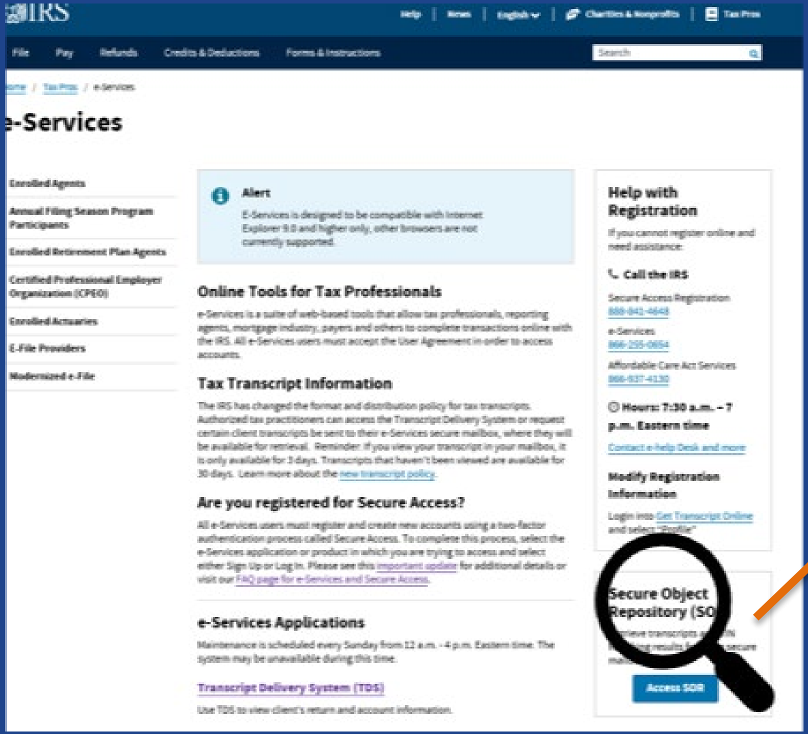
Bulk TIN Session

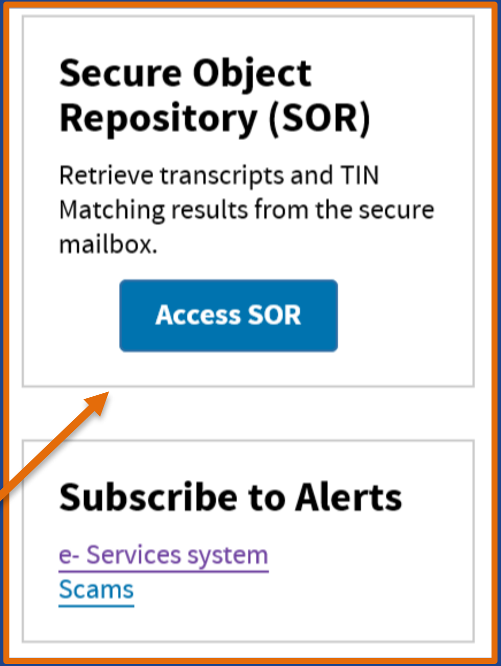
- Bulk TIN Matching will allow authorized users to submit up to 100,000 name/TIN combinations for matching.
- Bulk TIN Matching requests will be submitted via a secure mailbox in a text file format. Each file submission will be assigned a tracking number.
- The Bulk TIN Matching file will be returned to the user within 24 hours via a secure mailbox.

TIN Matching Results

0	Name/TIN combination matches IRS records
1	Missing TIN or TIN not 9-digit numeric
2	TIN not currently issued
3	Name/TIN combination does NOT match IRS records
4	Invalid request (i.e., contains alphas, special characters)
5	Duplicate request
6	TIN and Name combination matches IRS SSN records
7	TIN and Name combination matches IRS EIN records
8	TIN and Name combination matches IRS SSN and EIN records

Secure Object Repository (SOR)





Secure Object Repository (SOR)

- Each registered user has a Secure Mailbox where data is placed or deposited.
- Depending on the type of data, and if it has been read or unread, the system will automatically delete the files.

Product	Read	Unread
TDS	3 business days	30 business days
TIN Matching	3 business days	30 business days
Business Rule Changes	3 business days	30 business days

Tax Professional Phone Support

Practitioner Priority Service (PPS) 866-860-4259

- Available to tax practitioners who provide tax advice, prepare income taxes or act on a business taxpayer's behalf and are calling regarding an account related issue.
- First point of contact for assistance regarding client account related issues.

e-Help Desk 866-255-0654

- Assists tax professionals with non-account related questions and issues concerning e-products.

Practitioner Priority Service (PPS)

PPS offers the following account related services:

- Locating and applying payments
- Explaining IRS communications (i.e., notices and letters)
- Providing general procedural guidance and timeframes
- Making account adjustments
- Securing taxpayer income verification
- Providing transcripts of taxpayer accounts
- Employer Identification Number (EIN) verification
- Providing forgotten/lost CAF number

e-Help Desk

The following products are supported

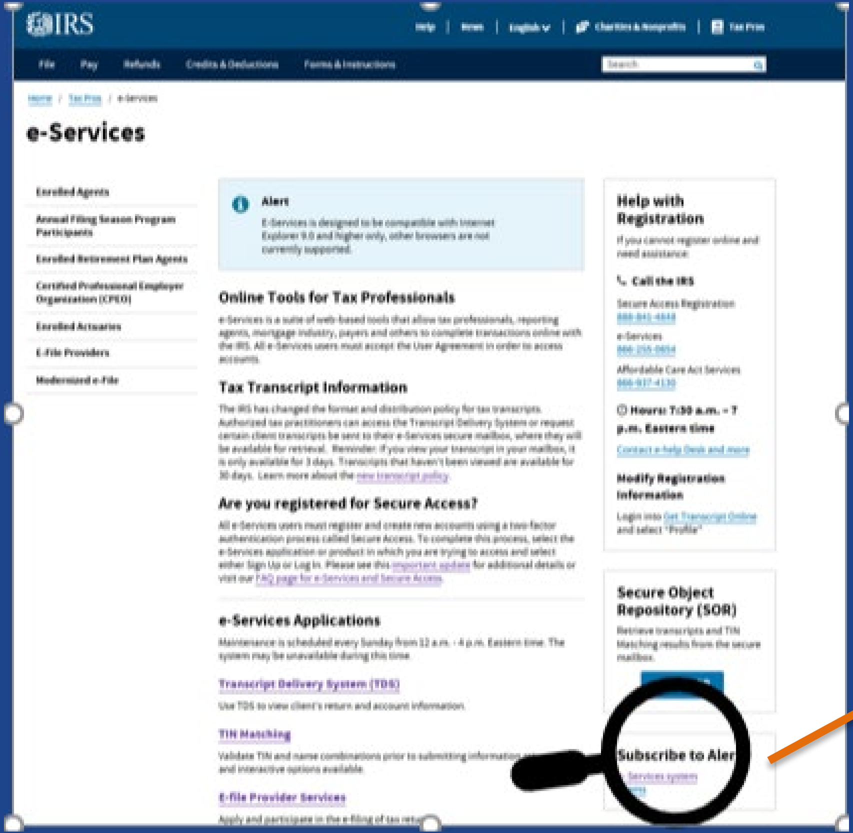
e-Services	e-file
IRS e-file Application	Individual returns
Taxpayer Identification Number (TIN) Matching	Employment and Fiduciary returns
Transcript Delivery System (TDS)	Business returns
ACA TCC Application	Exempt Organizations information returns
IR TCC Application	Modernized e-File (MEF) Assurance Testing System (ATS), ACA e-File (AIR System)

Quick Alerts

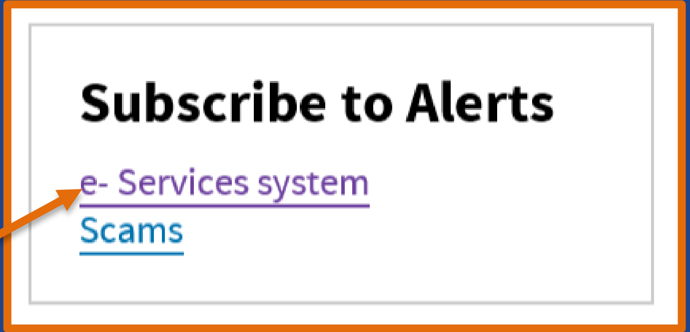
Quick Alerts is a free online service that sends important messages, within seconds, to all subscribers. Categories include:

- Alerts
- Technical
- General Notifications
- General IRS e-file Service Center Messages
- Affordable Care Act Information Return (AIR) Messages

Subscription



- Select e-Services system
- Select "Subscribe" at the bottom of that page
- Enter email address and follow the prompts



Resources

- Publication 3112, IRS e-file Application and Participation
- Publication 1345, Handbook for Authorized e-file Providers of Individual Tax Returns
- Publication 4557, Safeguarding Taxpayer Data
- Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns
- Publication 5165, Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters
- Publication 5258, AIR Submission Composition and Reference Guide
- Publication 5293, Protect Clients; Protect Yourself -Data Security Resource Guide for Tax Professionals
- E-Services Online Tutorials
- Tutorial for Affordable Care Act Application for Transmitter Control Code
- IRS2Go