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Electronic Filing Identification Number
(EFIN) Security Responsibilities



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Objectives:

At the end of this presentation you will:

- Understand Secure Access Authentication
- Understand your obligation to maintain your registration and e-file Application
- Know how to monitor and protect your EFIN, PTIN and CAF numbers



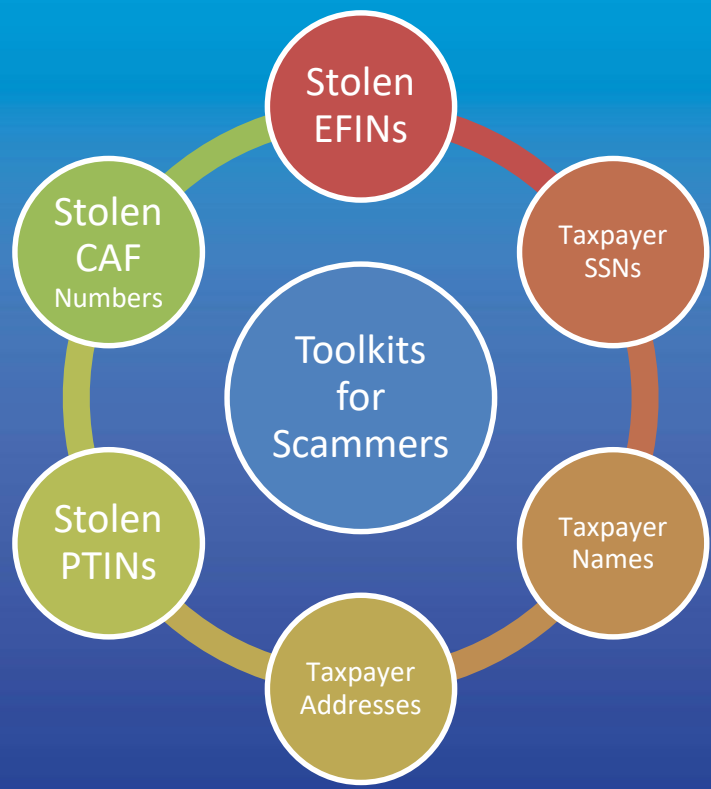
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Cyber Threats: Stolen Data for Sale



Cyber thieves steal data from tax practitioners' offices to file fraudulent returns or to resell the data on the Dark Web, effectively providing all-inclusive toolkits for filing sham returns.



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e-Services Security

IRS Secure Access Authentication

All Users Re-register

Applications Easier
to Use

New Look and Feel

300,000 accounts
moved

New e-Services Platform

IRS Secure Access – Two-Factor Authentication

2-Factor Identity Verification Process for Returning Users

Enter credentials
(Username/Password)



Enter Security Code sent
by text to mobile or from
IRS2Go app





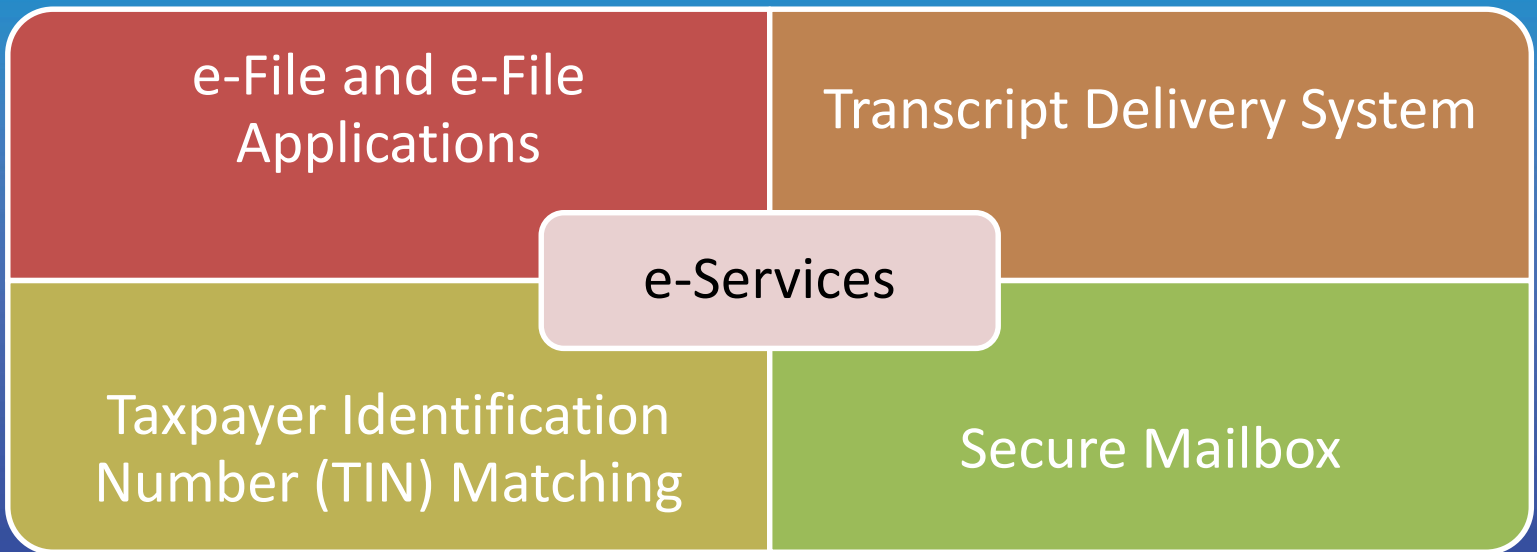
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e-Services: Tools for Tax Pros





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e-Services Terms of Service

In 2018, IRS strengthened the e-Services user agreement language. Highlights are:

- Update all information to your e-Services account/applications within 30 days of any changes
- Keep your e-Services username, password and PIN confidential
- If you use an Intermediate Service Provider, you must ensure your username, password, and PIN are not stored;
- You must notify your clients when you are using an Intermediate Service Provider



e-File Application/Electronic Filing Identification Numbers

Publication 3112 – Guide to completing an e-File application, participation
Publication 1345 – Handbook for Authorized IRS e-File Providers



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 (responsible officials, principal consent, delegated users, etc.)
- Know when a new EFIN is needed
 - New ownership of a firm (EFIN not transferable)
 - New location that transmits e-File returns



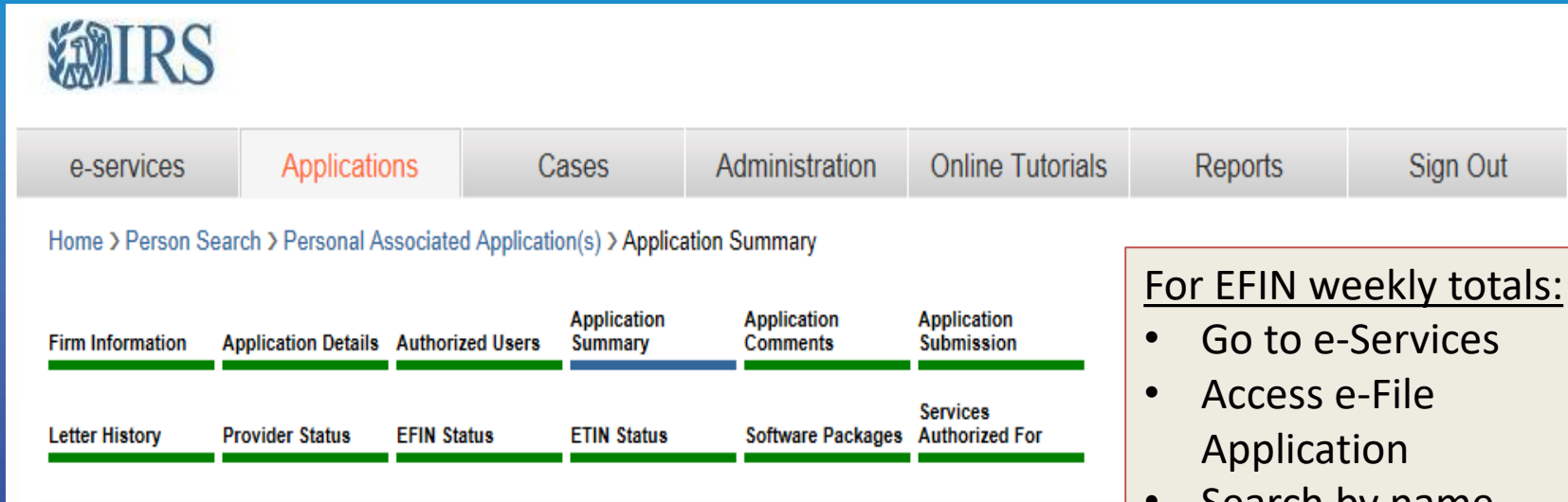
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Monitor Your EFIN



The screenshot shows the IRS e-file interface. At the top is the IRS logo. Below it is a navigation bar with buttons for e-services, Applications (highlighted in red), Cases, Administration, Online Tutorials, Reports, and Sign Out. The breadcrumb trail reads: Home > Person Search > Personal Associated Application(s) > Application Summary. Below the breadcrumb is a horizontal menu with several options: Firm Information, Application Details, Authorized Users, Application Summary (highlighted in blue), Application Comments, Application Submission, Letter History, Provider Status, EFIN Status, ETIN Status, Software Packages, and Services Authorized For.

For EFIN weekly totals:

- Go to e-Services
- Access e-File Application
- Search by name
- Select “EFIN Status”



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Monitor Your PTIN & CAF

For Preparer Tax Identification Number

- Go to PTIN account
- Must be CPA, EA, Attorney or Annual Filing Season Program participant; file 50 or more returns
- Select “View Returns Filed by PTIN”

For Centralized Authorization File (CAF) number

- Keep Client list up-to-date
- Withdraw if no longer representing client
- Review Publication 947

Protect Your EFIN, PTIN & CAF

- Gifting, selling, sharing, renting your EFIN is Prohibited.
- Recognize and avoid phishing emails.
- Create data security plan using Publication 4557, Safeguarding Taxpayer Data, and Small Business information Security – The Fundamentals.
- Review internal controls:
 - Install security software
 - Create strong passwords, 8-10 characters or more
 - Encrypt sensitive files

Protect Your EFIN, PTIN & CAF

- Back up sensitive data
- Wipe clean or destroy old hard drives
- Limit access to taxpayer data
- Check IRS e-Services weekly for EFIN counts

Report data thefts immediately to the IRS Stakeholder Liaisons

Stay connected to the IRS: Subscribe to e-News for Tax Professionals, QuickAlerts and social media



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The Obligation to Protect e-File

Safeguarding IRS e-File from fraud and abuse

IRS e-File Monitoring

Know when to file a new e-File Application

When to call the e-help Desk for e-File/e-Services related issues



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Protecting Your e-Services Account

- Update e-Services account/applications within 30 days of changes
- Keep e-Services username, password and PIN confidential
- Contact e-Help Desk if there is unauthorized use of your account
- Protect data you access through e-Services
- Review Publication 4557, Safeguarding Taxpayer Data, to create a security plan

For More Information Refer To:

- 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 5293, Data Security Resource Guide for Tax Professionals



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