

94x Modernized e-File (MeF) e-Signature Methods

Stakeholders	Signature Methods		
	8879-EMP	8453-EMP	PINs
<p>Software Developers (SWDs)</p> <p>Writes either origination or transmission software according to the IRS <i>e-file</i> specifications. Signature issues not applicable for this stakeholder.</p>	N/A	N/A	N/A
<p>Third Party Transmitters (TPTs)</p> <p>Sends the electronic return data directly to the IRS. EROs and Reporting Agents may apply to be transmitters and transmit return data themselves, or they may contract with an accepted third-party transmitters that can transmit the data for them.</p>	N/A	N/A	N/A
<p>Reporting Agents</p> <p>An accounting service, franchiser, bank, or other entity that is authorized to prepare and electronically file and sign forms.</p> <p>See Reporting Agent Technical Fact Sheet at: http://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/Reporting-Agent-Technical-Fact-Sheet</p>	N/A	N/A	Reporting Agent 5-digit PINs.

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<p>Electronic Return Originators (EROs)</p> <p>An ERO originates the electronic submission of a tax return through IRS <i>e-file</i> after the taxpayer authorizes the electronic filing of the return.</p> <p>Methods for signing a tax return electronically through the use of a Personal Identification Numbers (PIN) are available to all EROs.</p>	Sign	N/A	<p>Practitioner PIN --The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select. The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature.</p> <p>Do not send Form 8879 to IRS in the electronic submission or by paper. The taxpayer should give the Form 8879 to the ERO.</p>
<p>Intermediate Service Provider (ISP)</p> <p>An ISP receives tax returns from EROs (or from a taxpayer or tax exempt organization that files electronically using a personal computer, modem or the Internet, and commercial tax preparation software), processes the return information, and either forwards the information to a Transmitter, or sends the information back to the ERO (or to the taxpayer or exempt organization).</p>	N/A	N/A	N/A

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<p>Online Providers</p> <p>An Online Provider allows taxpayers to self-prepare returns by entering return data directly on commercially available software, software downloaded from an Internet site and prepared off-line, or through an online internet site. Online Provider is a secondary role; therefore, they must also choose another Provider Option such as Software Developer, Transmitter or Intermediate Service Provider. Although an ERO may also use an internet Web site to obtain information from taxpayers to originate the electronic submission of returns, the ERO is not an Online Provider.</p>	N/A	<p>The taxpayer signs and scans and attaches to MeF return. Create the PDF file using any available tool. In creating a PDF file for the submission, it is important to adhere to the following guidance:</p> <ul style="list-style-type: none"> • Do not password protect or encrypt PDF attachments submitted through MeF. • Keep binary attachments as small as possible. By exporting a document to create the PDF, it makes for a much smaller file than scanning one in. The IRS needs a readable PDF using any compatible software that creates a PDF file. See Publication 4164 for more information. 	<p>For Processing Year 2016, 94x MeF will accept the Online Filing PIN for all Tax Years.</p>

Note: The categories used to describe the authorized e-file signers (8453-EMP; 8879-EMP; PINs) are dependent on the function being performed.

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Here are the key steps of the application process:

- Log in to e-services and access the e-file application;
- Select your e-file Provider Options — return preparers who want to e-file for a client should select Electronic Return Originator (ERO);
- Enter identification information for your firm, as well as services provided to taxpayers;
- Enter the name, home address, social security number, date of birth and citizenship status for each Principal and Responsible Official in your organization;
- Enter the current professional information for Principals and Responsible Officials if an attorney, certified public accountant, enrolled agent, officer of a publicly traded corporation, or a bonded bank official.
- Call the IRS toll free at (866) 255-0654 to request a fingerprint card for any Principal or Responsible Official who is not an attorney, certified public accountant, or enrolled agent, officer of a publicly traded corporation, or a bonded bank official, and
- Get fingerprinted by a trained professional at your local police station or at a company that provides this service. Write the tracking number provided after successful transmission of the application and mail the signed card to the IRS at

Andover Campus
Attn: EFU Acceptance
Testing Stop 983
310 Lowell Street
Andover, MA 05501-0001

- Each Principal and Responsible Official must answer several personal questions, and sign the Terms of Agreement (TOA) using a PIN selected when creating an e-services account. In addition, each Principal and Responsible Official must declare under penalty of perjury that the personal information is true.
- Submit the IRS *e-file* Application and retain the tracking number provided after successful submission of the application.

Help is available when completing the application by clicking designated words and symbols. Contact e-help toll-free at (866) 255-0654, for assistance with the IRS *e-file* Application.