IRS

Internal Revenue Service

www.irs.gov

IRS *e-file*

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Internal Revenue Service
United States Department of the Treasury

[handwritten: TYPE IN E-SERVICES]

Most Requested Forms and Publications

1. Form W-4
2. Form W-9
3. Form 1040
4. Form SS-4
5. Form 8822

More Forms and Publications

Online Tools

- Online EIN Application
  It's fast and user-friendly

  Where's My Refund?
- It's quick, easy and secure

- Fast, Easy & More Accurate.

- File, Pay... and More.

More Online Tools

IRS and States to Share Employment Tax Information
The IRS and twenty-nine states have entered into agreements to share the results of employment tax audits.

E-Filing Breaks Record in 2007
Nearly 80 million tax returns were filed electronically, up 9 percent from the year before.

Help for California Wildfire Victims
The IRS is extending certain filing and payment deadlines and providing other relief.
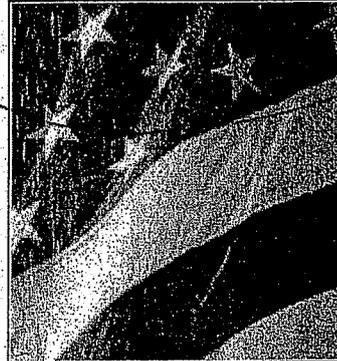
Warning on Scam E-Mails
Members of the public are receiving phony e-mails falsely claiming to come from the IRS.

Information About

- Careers
- Contracting Opportunities
- Frequently Asked Questions
- Newsroom
- Tax Stats
- Taxpayer Advocate

I need to...
<Select One> GO

Tax Exempt? Take Note!
★ ★ ★
Small tax exempt orgs must file new IRS e-Postcard annually.

Income Verification Express
★ ★ ★
IVES processes transcript, W-2 and 1099 requests in two days.

Internal Revenue Service
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Search Results

Advanced Search
Search Tips

○ New Search
◉ Search within Results

[SEARCH]

To search the Internal Revenue Manual, please use the Advanced Search.

(handwritten: CLICK ON THIS ONE)

You Searched for: **e-services**

217 results found

Summaries: **Show** | Hide

Sort by: **Relevance** | Date

Results: 1-10 ▷

Recommendation(s) for: **e-services**

➤ e-services - Online Tools for Approved IRS Business Partners
Electronic tools for tax professionals and payers of backup withholding as well as applications
for e-file, the PTIN, TIN matching program, and incentive products available to e-filers

e-services - Online Tools for Tax Professionals
e-services - Online Tools for Tax Professionals **e-services** - Online Tools for Tax
Professionals Already Registered? Login Not Yet Registered or Confirmed? Registration
Services **e-Services** is a suite of web-based ...
http://www.irs.gov/taxpros/article/0,,id=109646,00.html - 14.2KB

67%
19 Oct 07
Highlight Term(s)

Publication 4453 (Rev. 4-2005)
IRS e-file for Exempt Organizations, Forms 990/990-EZ
Publication 4453 (Rev. 4-2005) Form 990 Form 990 (Return of Organization Exempt from
Income Tax), Form 990-EZ (Short Return of Organization Exempt from Income Tax) and
Form 990-PF (Return of Private Foundation) IRS e- ...
http://www.irs.gov/pub/irs-pdf/p4453.pdf - 266.0KB

62%
27 Apr 05
Highlight Term(s)

Publication 4458 (Rev. 4-2005)
IRS e-file for Form 1041 Estates and Trusts
Publication 4458 (Rev. 4-2005) Publication 4458 (4-2005) Catalog Number 39762F
Department of the Treasury Internal Revenue Service www. irs. gov Additional Resources
and Links ■ www. irs. gov/efile go to the Tax ...
http://www.irs.gov/pub/irs-pdf/p4458.pdf - 230.2KB

62%
13 Apr 05
Highlight Term(s)

IRS Expands Access to e-Services Products
IRS Expands Access to **e-Services** Products IRS Expands Access to **e-Services**
Products IR-2005-33, March 21, 2005 WASHINGTON — The Internal Revenue Service
has expanded the number of tax professionals who can use its ...
http://www.irs.gov/newsroom/article/0,,id=136969,00.html - 15.8KB

60%
01 Nov 07
Highlight Term(s)

IRS Expands e-Services Access to Circular 230 Practitioners
IRS Expands **e-Services** Access to Circular 230 Practitioners IRS Expands **e-Services**
Access to Circular 230 Practitioners NOTE: This headliner is current through the
publication date. Since changes may have occurred, ...
http://www.irs.gov/businesses/small/article/0,,id=175245,00.html - 12.9KB

60%
29 Oct 07
Highlight Term(s)

Circular 230 FAQs for **e-Services** Access

60%

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e-services - Online Tools for Tax Professionals

Already Registered? Login *Not Yet Registered or Confirmed?* Registration Services

e-Services is a suite of web-based products that will allow tax professionals and payers to conduct business with the IRS electronically. These services are available 24 hours a day, 7 days a week via the internet.

e-Services is not available to the general public. Only approved IRS business partners as noted below, are eligible to participate in e-Services.

All **tax professionals** who register are eligible to use the following e-Services:

- Registration
- Preparer Tax Identification Number (PTIN) Application
- Online e-*file* Application

Electronic Return Originators (ERO) who have e-filed five or more accepted returns are eligible to use these incentive products:

- Disclosure Authorization (DA)
- Electronic Account Resolution (EAR)
- Transcript Delivery System (TDS)

Note: Effective November 1, 2007. Circular 230 Practitioners who qualify as Attorneys, Certified Public Accountants, or Enrolled Agents will have unlimited access to the incentive products listed above upon completion and acceptance of an Online e-*file* application. Click here for FAQs and instructions on how to apply or for answers to frequently asked questions.

Reporting Agents who are accepted IRS e-*file* providers, are eligible to use the following Reporting Agent e-Services products.

- Electronic Account Resolution (EAR)
- Transcript Delivery System (TDS)

Refer to News from RAF for more information.

Payers of income subject to backup withholding are eligible to use:

- Taxpayer Identification Number (TIN) Matching Application
- Interactive TIN Matching
- Bulk TIN Matching

What are the e-services products?

What should I do if I forgot or lost my password?
If you forgot or lost your password, you must use the Forgotten Password or PIN link on the login page. You will need your username, SSN, date of birth and shared secrets.

-file Application Instructions

Step 1: *e-Services Registration*

If you have not already registered for e-Services, complete the <u>e-Services Registration</u> process to select a Username, Password, and Signature PIN. This must be done before an *e-file* application can be completed. You are required to provide your SSN, Date of Birth, and Adjusted Gross Income (AGI) from your personal tax return filed for one of the last two tax years. A registration notice containing a confirmation number will be sent to your taxpayer address of record. You may update your address of record through registration services if you have moved since you filed your last return. Upon receipt of the confirmation number, you should <u>login to e-Services</u> and confirm your registration.

Step 2: *Access the e-file Application*

Once you have confirmed your registration, click on the Application link on the e-Services Welcome page and then choose *e-file* Application.

Step 3: *Firm/Organization Business Type*

Click on the Firm/Organization Business Type link in the *e-file* application main menu. Choose Sole-Proprietorship as the Business Type when completing the *e-file* application for the sole purpose of obtaining authorization to access e-Services. If you are actually a sole-proprietorship and you have an Employer Identification Number (EIN), choose yes and enter your EIN. Important: Don't enter the EIN of the company you work for; use your SSN. Click 'Next' to continue.

Step 4 – *Sole-Proprietorship Firm Name*

Enter your SSN along with your first and last name. It is not necessary to enter a Doing Business As (DBA) name but you can create one using your own name and title if you like, i.e. Betty Rubble CPA. Select the Firm/Organization Role of Principal. Click 'Next' to continue.

Step 5 – *Firm/Organization Address*

Enter the required address and telephone information for your place of business or home. Indicate whether this address should be used for sending any mail related to the *e-file* application. Answer the question about providing services year-round. Click 'Next' to continue.

Step 6 – *Application Contact*

Enter yourself as the Primary Contact and provide only the required information. Don't enter an Alternate Contact. Click 'Next' to continue.

Step 7 – *Programs Applying For*

Choose the Provider Option of 'Electronic Return Originator'. Choose 'For-Profit' as your business activity. Note: e-Services access will not be provided if you choose 'Not-For-Profit'. Click the 'Add' button. Then check the 'No' box for the question: Do you want your firm/organization's contact information posted on the irs.gov public website? Click

'Next' to continue.

Step 8 – *Forms*

You will be prompted to enter a Form selection. Choose the provider option of 'Electronic Return Originator' and 'For-Profit' will automatically populate. Check the box next to the return/form type of 1040. Click the 'Add' button. Then click 'Next' to continue.

Step 9 – *Principals*

Enter information in all required fields for yourself as principal. Check 'Yes' to the question, "Is this person also a responsible official?". Click the 'Add' button. Then click 'Next' to continue.

Step 10 – *Responsible Officials*

Your information from the Principal's page is automatically populated as the Responsible Official. There is no further action needed on this page. Click 'Next' to continue.

Step 11 – *Delegated Users*

You are not entitled to authorize any Delegated Users unless you are an *e-file* participant filing 5 or more returns. Click 'Next' to continue.

Step 12 – *Application Status*

This page shows the current status of your application. There is no action needed. Click 'Next' to continue.

Step 13 – *Application Summary*

Review the information on the summary page for accuracy. You should be listed as the primary contact, principal, and responsible official. Principal consent should show 'none' as this is a delegated user authority. The EFIN (Electronic Filing Identification Number) should also show 'none'. This number will be generated when the *e-file* application is accepted. To change any information on the summary page, click on the button labeled '*e-file* application main menu' and choose the link that corresponds with the data that must be changed. If the information on the summary page is correct, click 'Next' to continue.

Step 14 – *Personal Information*

On the personal information page under professional status, check Attorney, CPA, or Enrolled Agent. If you are an attorney or CPA, you must provide credentials as proof of professional status upon submission of the *e-file* application. If you are an Enrolled Agent, you will be prompted for your EA number which will be validated to determine your current status.

You must sign the 'Terms of Agreement' using the PIN you chose during your e-Services registration. Click 'Next' to continue.

Step 15 – *Comments*

Click on the 'Add Comments' button and enter the following: 'Applying to obtain e-Services access'. This will not affect your ability to participate in IRS *e-file* should you choose to do so in the future. Click 'Next' to continue.

Step 16 - *Application Submission and Completion*

Enter you registration PIN to sign the application. Click 'Submit' to allow processing of the application to begin. A receipt acknowledgement will be generated immediately if all of the information is complete. Note: Copy the tracking number and include it with your credentials if they are required. This number is also available on the summary page if you forget to notate it.

You will be notified via e-mail when you have been authorized for e-Services. This will not occur until your credentials are received and the *e-file* application is accepted. Please allow 3-4 weeks for processing. You will also be issued an *e-file* acceptance letter containing your EFIN. This number will only be used if you decide to *e-file* at some time in the future.

Step 17 – *e-Services Access*

Upon receipt of the e-mail or acceptance letter, login to e-Services and choose the organization name you applied under. Your links to DA, TDS, and EAR should appear on your welcome page. There are online tutorials that you can access from the e-Services menu bar if you need instruction on how to complete a request. Remember: you must have a valid Form 2848, Power of Attorney, on file for the specific taxpayer, form and tax period you are referencing in your EAR or TDS request.

Contact the e-help desk at 1-866-255-0654 if you need further assistance. International callers must dial 512-416-7750.

Circular 230 FAQs for e-Services Access

http://www.irs.gov/taxpros/article/0,,id=174857,00.html

1. What are we offering Circular 230 practitioners?

Circular 230 practitioners have asked the IRS for unlimited access to e-Services. We are now able to grant their request.

2. Who are Circular 230 Practitioners?

There are three types of practitioners: Attorney, Certified Public Accountant (CPA) and Enrolled Agent.

1. Attorney means any person who is a member in good standing of the bar of the highest court of any State, territory, or possession of the United States, including a Commonwealth or the District of Columbia.
2. Certified public accountant (CPA) means any person who is duly qualified to practice as a certified public accountant in any State, territory, or possession of the United States, including a Commonwealth, or the District of Columbia.
3. Enrolled agent means any person who has earned the privilege of practicing or representing taxpayers before the Internal Revenue Service. Enrolled agents, like

attorneys and certified public accountants (CPAs), are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and before which IRS offices they can practice.

3. Why are we doing this?

e-Services increase tax filing efficiency and save valuable time and resources for tax practitioners and the IRS. Our expansion of the e-Services incentive products to a larger audience is due to high demand and continued requests from the tax practitioner community.

4. What are the e-Services three incentive products?

- *Disclosure Authorization*
  Eligible tax professionals can complete disclosure authorization forms, and view and modify existing forms, all online. Disclosure Authorization allows tax professionals to electronically submit Form 2848, Power of Attorney and Declaration of Representative; and Form 8821, Tax Information Authorization. Disclosure Authorization expedites processing and issues a real-time acknowledgement of accepted submissions.
- *Electronic Account Resolution*
  Tax professionals using EAR can quickly resolve clients' account problems by electronically sending and receiving inquiries about individual or business account problems, refunds, installment agreements, missing payments or notices. Tax professionals must have a power of attorney (Form 2848 only) on file before inquiring into a client's account. Responses are delivered to a secure electronic mailbox within three business days. Use Disclosure Authorization to submit the Form 2848 to the IRS.
- *Transcript Delivery System*
  TDS resolves clients' need for return and account information quickly in a secure, online session. It allows eligible tax professionals, with a power of attorney (Form 2848 only) on file, to request and receive account transcripts, wage and income transcripts, tax return transcripts, and verification of non-filing letters for individual taxpayers and account transcripts for business taxpayers. Use Disclosure Authorization to submit the Form 2848 to the IRS.

5. Must I register for e-Services in order to get the Incentive Products?

The first step is registering for e-Services. Each user must register individually to create and have access to a secure mailbox. The registration process is a one-time automated process where the user selects a username, password and PIN that will be needed to log onto e-Services. After verifying the information provided, the IRS will mail a registration notice containing a confirmation number to the registrant's last known address of record. See the e-Services registration page for more details.

The second step is to submit an online *e-file* application. Anyone who registers with e-Services can create a new or revised application. You must follow the specific *e-file* application instructions created for the sole purpose of obtaining e-Services.

6. Why must I complete an *e-file* application?

Incentive product access is tied to the electronic filing application, the completion of Suitability and the submission of the appropriate credentials. The e-Services products will be manually activated once the credentials are received and the individuals and the firm

listed on the *e-file* application pass suitability.

7. What form type do I choose?

You will need to select the Form 1040.

8. Do I need to submit my professional credentials?

Yes. Attorney's will need to submit proof of good standing of the BAR of the highest court in your state, commonwealth, possession, territory or the District of Columbia, whichever is applicable. Certified Public Accountants must provide a copy of his/her current and active CPA license or wallet card. Enrolled Agents only need to provide their Enrolled Agent number when completing the *e-file* application.

9. Where do I submit the credentials?

The credentials must be sent to the following address:

IRS, Andover Campus, ATTN: EFU Acceptance
Testing Stop 983
P.O. Box 4099
Woburn, MA 01888-40999

If using overnight delivery

310 Lowell Street
Andover MA 05501-0001

Please note that your *e-file* application will not be processed until the credentials are received.

10. How will I know when my incentive products are activated?

You will receive an e-mail notice so please ensure the email address you use on your *e-file* application is correct.

11. Can I provide the incentive products to other members of my firm?

No, you are not entitled to authorize any delegated users unless you are an *e-file* participant filing five or more returns.

12. What if I currently participate in *e-file* and have access to the incentive products?

Then you do nothing. Your access to IRS *e-file* and the incentive products will continue uninterrupted.

13. Who do I contact if I have questions?

Please contact the e-help Desk via email at irs.e-helpmail@irs.gov. You can also contact one of our assistors at 1-866-255-0654.

14. Other e-Services products available to you include:

- Preparer Tax Identification Number (PTIN) Application
  Tax professionals may choose to use a PTIN instead of a Social Security Number (SSN) on returns that are prepared for clients. The PTIN application enables a preparer to apply for and receive a PTIN or look up a forgotten PTIN online. An actual PTIN card can be sent to you if one is requested.
- Taxpayer Identification Number (TIN) Matching Application
  TIN Matching is a pre-filing service offered to payers of income subject to backup withholding who submit any of six information returns (Forms 1099-B, INT, DIV, OID, PATR, and MISC). Payers must be listed in the IRS Payer Account File (PAF) database and must have filed information returns with the IRS in one of the past two tax years.