

choices

The Internal Revenue Service has a suite of online business products that gives tax professionals and financial institutions quicker access to tax information.

Known collectively as e-services, this suite of products provides customers with electronic alternatives for communicating with the IRS. These products provide the foundation for future services that will significantly enhance how the IRS does business with customers and those who file selected information returns, such as banks and other financial institutions. e-services are available 24 hours a day, 7 days a week.

Who is eligible to use e-services?

Although any individual can register for e-services, the products currently available are used by, among others:

- Tax Practitioners
- Electronic Return Originators (EROs)
- Payers who submit information returns
- State Tax Administration Agencies
- State Unemployment Insurance Administrations
- Circular 230 Practitioners
- Reporting Agents
- Income Verification Express Services (IVES)

Additional Online IRS Products and Services

For more information or to register for e-services, access the Registration Services page at www.irs.gov/efile.

The IRS is working to reduce taxpayer burden and improve service to tax professionals through e-services and other modernized electronic products. These new products and services include:

■ Where's My Refund?

Provides taxpayers with their refund status online.

■ Internet EIN

Allows Business entities to apply for and receive an Employer Identification Number (EIN) online.

■ Online Payment Agreement (OPA)

Allows taxpayers to request a payment agreement online when taxes cannot be paid in full. Paying taxes in full and on time avoids unnecessary penalties and interest. However, individuals who owe \$25,000 or less in combined tax, penalties, and interest can use the OPA application to request a payment agreement. The taxpayer or authorized representative (Power of Attorney) can self-qualify, apply for an installment agreement, and receive immediate notification of approval.



Electronic Choices

FOR conducting business WITH

THE INTERNAL REVENUE SERVICE

e-services

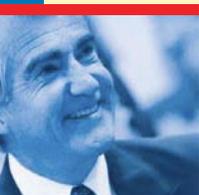


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e-services



What products are available?

Registration

Registration is a one-time process needed to verify the user's identity and allow them to select a username, password and signature personal identification number (PIN). An on-screen acknowledgment immediately confirms a successful registration. For security purposes, a confirmation code is mailed to the registrant's home address and must be entered upon logging in within 28 days to complete the registration process.

Preparer Tax Identification Number (PTIN) Application

The PTIN Application allows a paid preparer to apply for and receive a PTIN immediately online. There is no longer the need to complete and mail a paper Form W-7P. The online PTIN Application reduces processing time and input errors associated with a paper application. Anyone paid to prepare a tax return may use a PTIN instead of their Social Security Number (SSN).

Taxpayer Identification Number (TIN) Matching

TIN Matching is a pre-filing service offered to payers and authorized agents who submit any of six information returns (Forms 1099-B, INT, DIV, OID, PATR, and MISC). A TIN Matching Application must be submitted by a registered user before using the service. Click the Application link on the e-services welcome page to access the TIN Matching Application.

Interactive TIN Matching allows an authorized user to match online up to 25 payee TIN and name combinations against IRS records.

Bulk TIN Matching allows authorized users to submit bulk data files and match up to 100,000 TIN and name combinations.

NOTE: If a firm has not filed information returns with the IRS over the past two (2) tax years, the TIN Matching applications (Bulk and Interactive) will not be made available.

IRS e-file Application

The IRS e-file Application is available online through e-services to anyone who wishes to submit a new or revised application for the following IRS e-file programs:

- e-file for Individuals (1040 and Electronically Transmitted Documents)
- e-file for Corporations (1120, 1120-F and 1120S)
- e-file for Exempt Organizations (990, 990-EZ, 990-PF, 990N, 1120POL and 8868)
- e-file for Employment Taxes (940, 941 and 944)
- e-file for Partnerships (1065 and 1065B)
- e-file for Estates and Trusts (1041)
- e-file for Excise Tax (720, 2290 and 8849)

The IRS e-file Application reduces the processing time and errors, ensures completeness of the required data fields, and validates information already contained in IRS databases.

The IRS e-file Application can be saved "in progress" and retrieved for later completion. A completed application is acknowledged upon submission. Applications can be maintained and updated electronically and a delegation of authority feature allows Principals or Responsible Officials of a firm/organization to delegate e-services incentive products to any of their employees.

More information on the e-file Application process can be found in Publication 3112, *IRS e-file Application and Participation*.

e-services Incentive Products

Electronic Return Originators (EROs) who electronically file five (5) or more accepted individual and/or business tax returns in a calendar year can use the e-services incentive products.

Circular 230 Practitioners (Enrolled Agents, Certified Public Accountants and Tax Attorneys) along with Reporting Agents also qualify.

To learn more about the eligibility requirements, go to www.irs.gov and type in the keyword "eservices".



The incentive products available are:

Disclosure Authorization (DA)

DA allows eligible tax professionals to electronically submit Forms 2848, *Power of Attorney and Declaration of Representative* and 8821, *Tax Information Authorization*. New and existing forms can be viewed and modified online. Accepted submissions are acknowledged online and the tax practitioner can immediately begin acting on behalf of their client.

Electronic Account Resolution (EAR)

EAR provides eligible tax professionals with a secure method to electronically correspond with IRS regarding individual or business account problems, refunds, installment agreements, notices or missing payments. These account related questions are answered by IRS Customer Service Representatives after verifying the tax professional has authority to represent the taxpayer. The IRS response is delivered to the user's secure mailbox within three (3) business days and the tax professional is notified by e-mail. EAR eliminates the wait for telephone and written responses and enables a follow-up inquiry with the same Customer Service Representative.

Transcript Delivery System (TDS)

TDS provides eligible tax professionals the ability to request and view taxpayer information in a secure, online session. This includes tax return transcripts, account transcripts, record of account, verification of non-filing, and wage and income documents for both individuals and businesses.

NOTE: Tax professionals must have a Form 2848, *Power of Attorney and Declaration of Representative*, on file with the IRS before requesting information. DA can be used for this purpose prior to accessing TDS or EAR. Reporting Agents must have Form 8655, *Reporting Agent Authorization*, on file with the IRS before requesting information through TDS or EAR..