Tax Professional Guide to

the Electronic Federal Tax Payment System

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EFTPS®
TAX PAYMENT SYSTEM

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Here is an overview of EFTPS options for tax professionals. Whether you pay taxes for one or more than 1,000 clients, EFTPS is a secure, convenient, and easy resource.

And even if you don't facilitate federal tax payments on behalf of your clients , your business can benefit from EFTPS by paying your own taxes electronically.

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TAX PAYMENT SYSTEM

EFTPS is a secure, easy, and accurate

electronic system for paying all federal taxes for businesses and individuals. Best of all, it's free from the U.S. Department of the Treasury. With EFTPS…

- You **receive an EFT Acknowledgment Number** as a receipt for your payment instructions

- You have **16 months of payment history**

- You can **schedule payment instructions** ahead of time:
  - *120 days for businesses*
  - *365 days for individuals*

and you can cancel your payment instructions up to 2 business days before the payment is due.

EFTPS offers a number of options for paying federal taxes for your own business or for your clients.

Decide which EFTPS option best suits your needs.

OPTION 1 *Batch Provider*

If you *pay taxes for 1,000 clients or fewer,* **consider becoming an EFTPS Batch Provider and using the free Batch Provider Software that is easy to install and use.**

- The software is designed specifically for tax professionals and payroll processors that wish to enroll and make payments on behalf of their clients. Submissions of up to 1,000 enrollments or 5,000 payments may be sent in one transmission.

- EFTPS uses free Windows®–based software that is user friendly and easy to install. A User's Manual and Quick Start Guide are available at **www.eftps.gov** The software also is available in Mac and Linux versions.

- The software will guide you through the registration process and the taxpayer enrollment process.

With the Batch Provider Software, you can:

- Receive e-mail notification regarding enrollments, payments and upgrades.

- Send clients a Taxpayer Inquiry PIN so they can look at their accounts online.

- Use memorized transaction capability through which the last transaction is automatically displayed for each EIN/SSN.

- Make individual or multiple debits to a Master Account that you maintain or to each client's financial institution account.

- Import/export enrollments and payments.

- Create customized reports.

You may download the Batch Provider Software, User's Manual, and Quick Start Guide at **www.eftps.gov** (click on Help & Information, then Downloads) or request the software by calling 1-800-945-0966, 8:30 a.m. to 8:00 p.m. ET, Monday - Friday.

OPTION 2 *Bulk Provider*

If you *are a payroll company making <u>more than</u> 1,000 payments per day,* consider becoming an EFTPS Bulk Provider.

The Bulk option is designed for payroll processors who initiate frequent payments and desire automated enrollment through an Electronic Data Interchange (EDI)-compatible system. Each set of up to 1,000 payment records is associated with a consolidated debit transaction. Call EFTPS Customer Service for more information: 1-800-945-0966.

REMEMBER: Make sure you have a completed IRS Authorization Form or the equivalent for each client before submitting enrollments or payments through EFTPS.

- **Form 8655**, Reporting Agent Authorization: Authorizes a company or individual to electronically file and make tax payments on behalf of a business taxpayer.

- **Form 2848**, Power of Attorney (POA): Authorizes an individual to act on behalf of a taxpayer before the IRS regarding tax matters.

- **Form 8821**, Tax Information Authorization: Authorizes a company or individual to receive or inspect IRS information regarding taxes and make tax payments on behalf of individual taxpayers.

- **Form 9783T**, EFTPS Individual Enrollment with Third Party Authorization: Authorizes a third party to use EFTPS to make payments on behalf of an individual. The form is only available within the EFTPS Batch Provider software and will be generated during the enrollment effective August 2007.

With the exception of the 9783T, these forms are available from the IRS Web site (**www.irs.gov**).

Special EFTPS Options

EFTPS Express Enrollment for New Businesses

Any business requesting a new EIN (Employer Identification Number) and indicating it will have Federal Tax Deposit obligations is automatically pre-enrolled in EFTPS.

- Business taxpayers receive notification in the mail that they are pre-enrolled, along with their EFTPS PIN (personal identification number).

- They activate their enrollment by calling a secure 800 number and entering banking information.

Whatever EFTPS option is right for you, receive FREE EFTPS marketing materials.
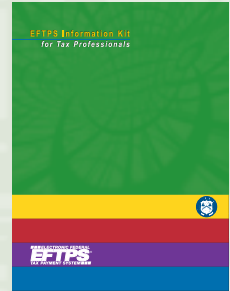
You may not wish to make federal tax payments for all your clients, or some of your clients may prefer to make their own payments. If that's the case, you can give your clients EFTPS informational materials and encourage them to enroll online at **www.eftps.gov**.

EFTPS also offers statement stuffers, fact sheets, and more to help you communicate with clients about EFTPS. And they're all free to professionals, in whatever quantity you need.

Order FREE EFTPS marketing materials in quantity by visiting **http://fms.treas.gov/eftps/practitioners_form.html** or calling 1-888-725-7879.

Whatever your relationship is with your clients, EFTPS offers everyone a secure, easy and convenient way to pay federal taxes. If you have any questions, call 1-800-945-0966.

EFTPS—a good business decision for tax professionals.

If desired, detach as an easy reference to EFTPS Options.

EFTPS and the Tax Professional...an O

Number of Clients *If you...*	EFTPS Options	Details	Author... for
…do not pay client taxes.	• Market EFTPS to your clients and encourage them to use EFTPS. • Consider EFTPS for your business. • Enroll in EFTPS as a business or as an individual if you are a sole proprietor.	• Make tax payments using the Internet or phone. May be used interchangeably. • Order FREE marketing materials to let clients know about EFTPS. • Interchangeable payment methods: Internet and phone.	Not Applicable
…pay taxes for fewer than 1,000 clients.	• Consider becoming an EFTPS Batch Provider. • Download FREE Batch Provider Software and register. • Enroll up to 1,000 clients in EFTPS or make 5,000 payments in one transmission. • Consider adding your company as an EFTPS enrollment using the Batch Provider Software.	• Must register as an EFTPS Batch Provider. • Make up to 1,000 payments per transmission. • Pay through a Master Bank Account or the taxpayer's financial institution account with authorization. • Offer clients an Inquiry PIN, with which they can check payment status and payment history. They will need an Internet Password to go online.	**Yes:** **Form 8655**-*Re (authorizes a electronically on behalf of a* **Form 2848**-*Po an individual to before the IRS* **Form 8821**-*Ta (authorizes a receive or insp regarding taxe on behalf of in Available from (www.irs.gov* *All three forms Web site (ww* **Form 9783T**-*(EFTPS Individ Party Authoriz the EFTPS Ba for use only w Software. The party to use E on behalf of an authorization a enrollment of electronic pay answer inquiri and resolve is*
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rization Needed Each Client	EFT Acknowledgment Number	FREE Marketing Materials	How to Get Started
e.	**Yes:** For each transaction, you will receive an EFT Acknowledgment Number that is a receipt for your payment instructions.	**Yes:** Order FREE EFTPS marketing materials in quantity by visiting *http://fms.treas.gov/eftps/ practitioners_form.html* or calling 1-888-725-7879.	Go to www.eftps.gov and click on *Enrollment,* or call 1-800-555-4477 to request an enrollment form.
*eporting Agent Authorization company or individual to file and make tax payments business taxpayer) ower of Attorney (authorizes o act on behalf of a taxpayer S regarding tax matters) ax Information Authorization company or individual to pect IRS information es and make tax payments ndividual taxpayers) n the IRS Web site) s are available at the IRS **w.irs.gov**) (Available August 2007) dual Enrollment with Third ation, available only within atch Provider Software and with the Batch Provider Form authorizes a third EFTPS to make payments n individual. This disclosure allows third parties to effect individuals in EFTPS, make ments of income taxes, es about the payments, ssues related to EFTPS.*	**Yes:** For each transaction, you will receive an EFT Acknowledgment Number that is a receipt for your payment instructions.	**Yes:** Order FREE EFTPS marketing materials in quantity by visiting *http://fms.treas.gov/eftps/ practitioners_form.html* or calling 1-888-725-7879.	To request an EFTPS Batch Provider Kit, containing the Batch Software, User's Manual and Quick Start Guide you can **download the software and manuals at www.eftps.gov**; click on *Help and Information*, then *Downloads* or call 1-800-945-0966.
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