

# e-Services



## What products are available?

### Registration

Before using other e-Services products, tax professionals must register online to create an electronic account. The registration process is a one-time process for tax professionals to select a user name, password and personal identification number. Once the registration information has been validated, the registrant will receive an on-line acknowledgement. For security purposes, a confirmation code is sent via postal mail to the tax professional to complete the registration process.

### Preparer Tax Identification Number (PTIN) Application

The Preparer Tax Identification Number, or PTIN application, lets a paid preparer apply for and receive a PTIN immediately over the Internet. There is no longer the need to complete and mail a paper Form W-7P. It reduces processing time and input errors associated with a paper application. Anyone paid to prepare a tax return must sign the return and provide either a PTIN or a Social Security Number. The ability to substitute a PTIN for a Social Security Number began in 1999 to address concerns that clients and others outside the IRS could use a preparer's Social Security Number inappropriately.

### Interactive Taxpayer Identification Number (TIN) Matching

TIN Matching is a pre-filing service offered to payers and/or authorized agents who submit any of six information returns subject to backup withholding (Forms 1099-B, INT, DIV, OID, PATR, and MISC). With *Interactive TIN Matching* authorized payers can match up to 25 payee TIN and name combinations against IRS records prior to submitting an information return. *Bulk TIN Matching* allows payers and/or authorized agents filing any of the six information returns to match up to 100,000 TIN and name combinations. In order to participate in TIN Matching, payers must be listed in the IRS Payer Account File (PAF) database. If your firm has not filed information returns with the IRS in one of the past two tax years, the application will not be available to you at this time.

### Electronic e-file Application

The new electronic IRS *e-file* Application is available through IRS e-Services to anyone who wishes to apply or to change their existing application for the following IRS *e-file* programs:

- *e-file* for Individuals (1040 *e-file* and Electronically Transmitted Documents)
- *e-file* for Corporations (1120 and 1120S)
- *e-file* for Exempt Organizations (990, 990-EZ, 990-PF, 1120POL, 7004 and Form 8868)
- *e-file* for Employment Taxes (940, 941 and 944)
- *e-file* for Partnerships (1065)
- *e-file* for Estates and Trusts (1041)

The design of the electronic IRS *e-file* Application will improve the processing time, catch many errors during input, ensure completeness of the required data fields, and permit validation of information already contained in IRS databases, i.e. taxpayer identification number and enrolled agent status (no need to submit credentials).

The electronic IRS *e-file* Application allows the application to be saved in progress and an acknowledgement of completion to be sent via email. Applications can be maintained and updated electronically and a new delegation of authority feature allows principals or responsible officials of the firm/organization to delegate e-Services incentive products to any of their employees who have previously registered with e-Services.

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

## e-Services Incentive Products

**Authorized e-file Providers** who are active participants in the IRS *e-file* program and who e-file five (5) or more accepted individual or business tax returns in a calendar year can use the incentive e-Services. To learn more about the eligibility requirements, go to [www.irs.gov](http://www.irs.gov) and type in the keyword "eservices." You can also delegate access to incentive products to your employees by updating your electronic e-file application.



### The incentive products available are:

#### Disclosure Authorization (DA)

Eligible tax professionals can complete authorization forms, view and modify existing forms, and receive acknowledgment of accepted submissions immediately, all online. DA allows tax professionals to electronically submit Form 2848, *Power of Attorney and Declaration of Representative*, and Form 8821, *Tax Information Authorization*.

Form 2848 allows tax professionals to represent taxpayers before the IRS. The online versions also provide for electronic signature by taxpayers. The IRS acknowledges each accepted submission within seconds and tax professionals can begin acting on behalf of their clients right away.

#### Electronic Account Resolution (EAR)

Using EAR, tax professionals have a secure method of electronically corresponding with IRS to ask about individual or business account problems, refunds, installment agreements, notices or missing payments. Account-related questions raised by eligible tax professionals are answered by IRS contact representatives after EAR verifies the tax professional has authority to represent the taxpayer. The IRS response is delivered to an electronic secure mailbox within three business days and the tax professional is notified by e-mail. Electronic Account Resolution eliminates the wait for telephone and written responses.

#### Transcript Delivery System (TDS)

Use Transcript Delivery System to request tax return transcripts, account transcripts and a record of account for your individual taxpayers. TDS can also be used to request account transcripts for your business taxpayers. Resolve your clients' need for account information quickly in a secure, online session. Tax professionals must have authorization on file with the IRS before accessing a client's account.

For IRS to honor an EAR or TDS request, you will need a specific disclosure authorization on file from the taxpayer. The first product, DA, can be used for authorization purposes if one does not already exist.

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The Internal Revenue Service has launched a suite of Internet-based business tools that give tax professionals and financial institutions quicker access to tax information.

Known collectively as e-Services, the suite of products provides tax professionals with new choices for working electronically with the IRS. The first three products provide a foundation for future services that will significantly enhance how the IRS does business with tax professionals and those who file selected information returns, such as banks and other financial institutions.

These new e-Services begin a series of steps that will improve how tax professionals interact with the IRS. Through the use of technology, we are working to simplify and reduce burden on thousands of tax professionals and more than 4 million firms that send us special information returns.

### Who is eligible to use e-Services?

Although any individual can register with e-Services, the products currently available are geared to the following communities:

- Tax Practitioners
- Electronic Return Originators (ERO's)
- Payers who submit information returns subject to backup withholding
- State Tax Administration Agencies
- State Unemployment Insurance Administrations
- Reporting Agents



## How to sign up for e-Services

If you are ready to register for e-Services or would like more information on registering, go to [www.irs.gov](http://www.irs.gov), IRS keyword: e-Services, then go to the Registration Services page. You can also access the e-Services frequently asked questions (FAQ) or an online tutorial on how to register from the Registration Services Page.

e-Services joins several IRS Business Systems Modernization products already working to reduce taxpayer burden and improve IRS employee's service to tax professionals. These new products and services include:

- **Electronic Federal Tax Payment Systems (EFTPS)**  
Learn how to make federal tax payments on behalf of your clients. [www.eftps.gov](http://www.eftps.gov)
- **Internet EIN** Allows small businesses and others to apply for and receive an Employer Identification Number online.

## Electronic Choices

FOR **conducting business** WITH THE **INTERNAL REVENUE SERVICE**

Internet-based business tools that give tax professionals and financial institutions choices for working electronically with the IRS.



[www.irs.gov/efile](http://www.irs.gov/efile)



e-Services

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