E-Services and You

Lesson Objectives

By the end of this presentation, you will learn:

- How to create a new account for e-Services.
- What e-Services tools are offered to tax professionals.
- How to access and utilize e-Services products.
- How to create and maintain your IRS e-File Application.
- How to create and maintain your application for Transmitter Control Code (TCC).
- What additional resources are available.

What is e-Services?

E-Services is a suite of web-based products that provides a faster way of obtaining service when conducting transactions with the IRS electronically. Customers include tax professionals, financial institutions, state agencies and other qualified business partners.

For more information, visit www.irs.gov/e-services.

What is e-Services?

Approved tax professionals have access to tools such as:

- Application for Transmitter Control Code (TCC)
- IRS e-file Application
- Taxpayer identification number (TIN) Matching
- Transcript Delivery System (TDS)
- Secure Object Repository (SOR)

IRS

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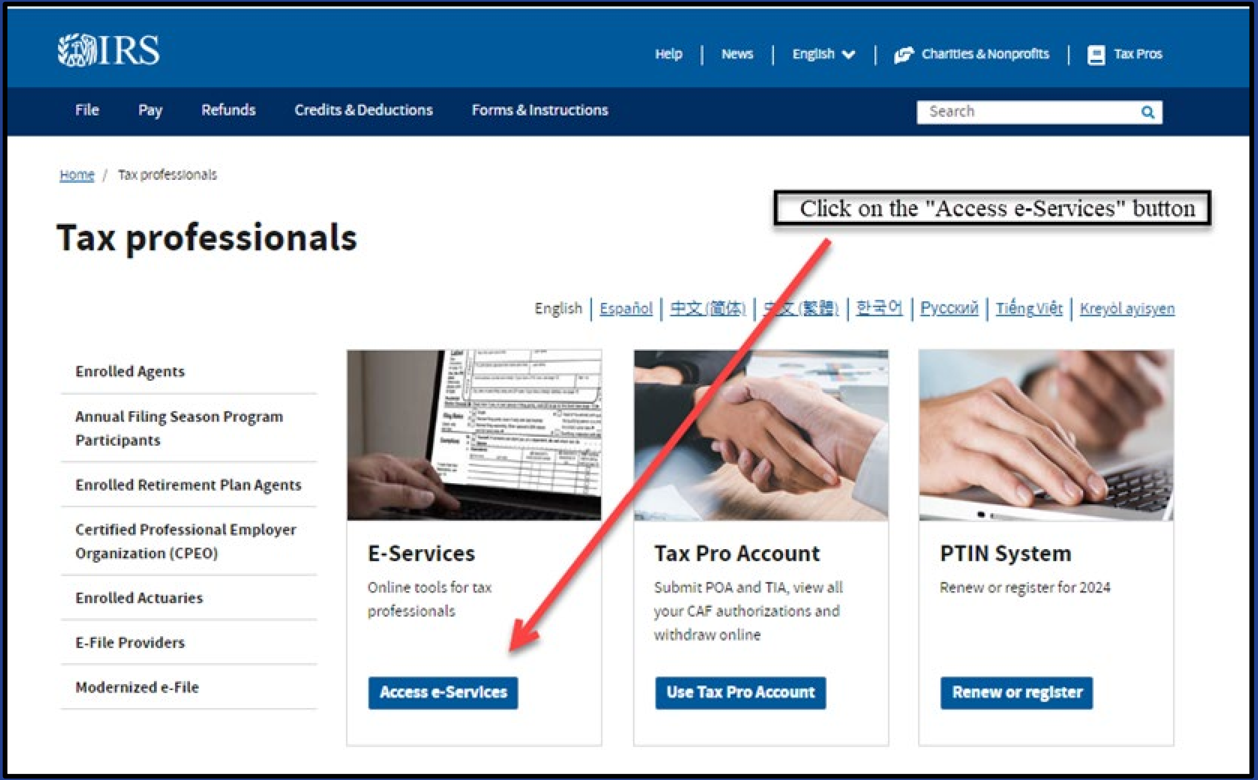
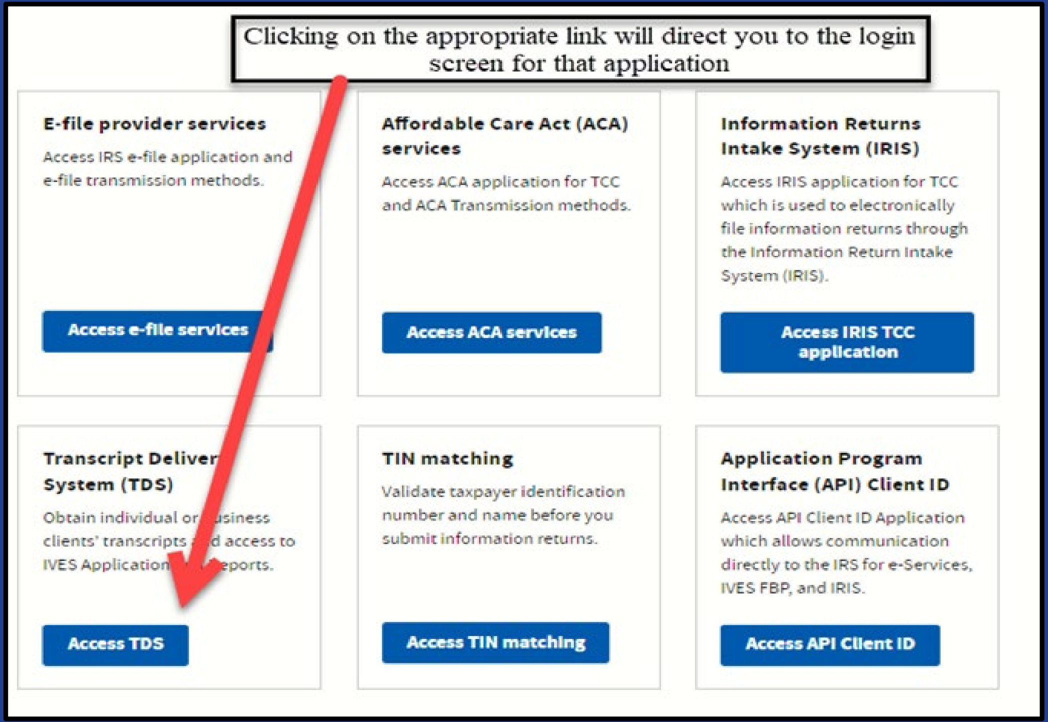
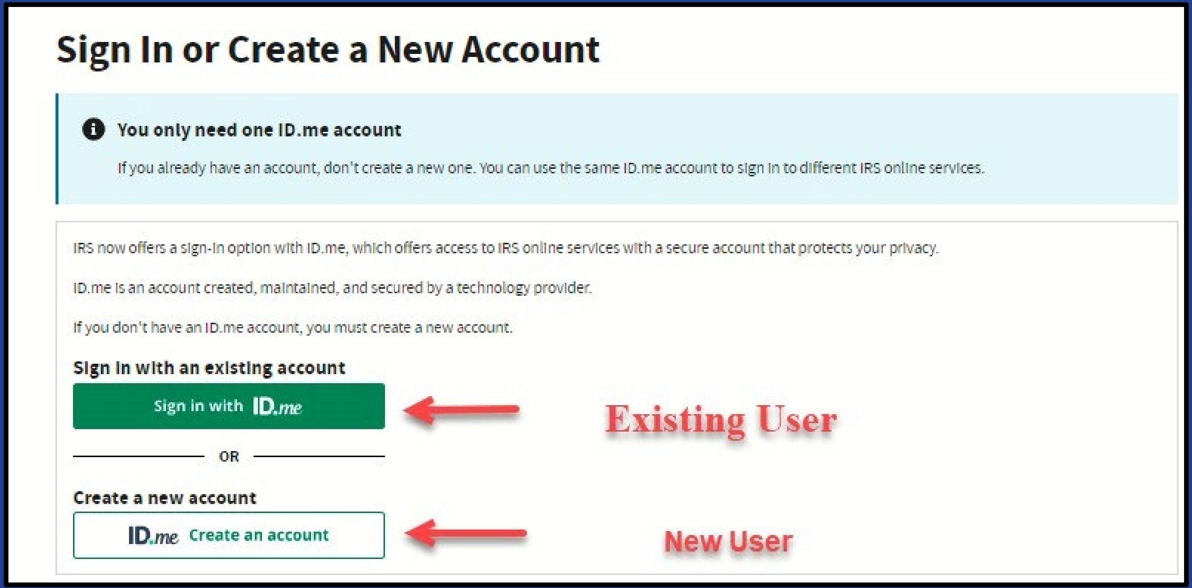
Access e-Services



E-Services Applications



Account Log-In



Two-Factor Authentication

Enter credentials (Username/Password) → Enter Security Code received

E-Services Tools

e-file and e-file Applications	Transcript Delivery System
Taxpayer Identification Number (TIN) Matching	Secure Mailbox

E-Services Tools

Products Eligible for IRS Business Partners	
Business Partner	**e-Services Product**
Tax professionals who register	Online IRS e-file Application
Electronic Return Originators (ERO) who have filed 5 or more accepted returns	Transcript Delivery System (TDS)
Low Income Taxpayer Clinics	Online IRS e-file Application, TDS
Circular 230 Practitioners who are attorneys, CPAs or enrolled agents	Online IRS e-file Application, TDS
Reporting agents	Online IRS e-file Application, TDS for Reporting Agents
Payers of income subject to back-up withholding	TIN Matching, Interactive and Bulk TIN Matching

Obtaining an EFIN

- You can only obtain an electronic filing identification number (EFIN) from the IRS by completing an IRS e-file Application.
  - Do this for each location where your firm will be originating federal electronic tax returns.
- You can't buy, lease, rent, sell or otherwise transfer EFINs.
- You can't purchase a package that includes an EFIN.

Note: EFINs can only be issued to a firm directly from the IRS and not through a third party.

IRS e-File Application

Step 1	• Access IRS e-file Application
Step 2	• Complete and Submit Your Application to Become an Authorized IRS e-file Provider
Step 3	• Pass a Suitability Check

How to Become an Authorized e-File Provider

Step 1: Access IRS e-file Application

The e-file application is located under e-Services, e-file Provider Services. To access the e-file application, you must sign-in with an existing account or create a new account.

Once you sign-in, you will be able to complete and submit an e-file application.

How to Become an Authorized e-File Provider

Step 2: Complete and submit your IRS e-file Application

- Supply identification information for the firm.
- Enter information about each principal and responsible official.
- Choose e-file provider option.
    - Firms that want to e-file for clients, select Electronic Return Originator (ERO).
- Principals or responsible officials who are certified or licensed, such as an attorney, CPA or enrolled agent, may enter current professional status information.
- Principals or responsible officials who don't provide current professional status information must be fingerprinted.

How to Become an Authorized e-File Provider

Step 3: Suitability

The IRS conducts a suitability check on the firm, principals and responsible officials listed on the IRS e-file application.

Suitability checks may include the following:

- A criminal background check.
- A tax compliance check.
- A check for prior non-compliance with IRS e-file requirements.

Once approved, the provider will receive an acceptance letter from the IRS containing a six-digit electronic filing identification number (EFIN).

Maintaining Your IRS e-File Application

Review periodically for accuracy and updates

Update change in business operations within 30 days

- Changes in address, phone numbers or personnel
- Add or remove authorized users and resubmit when required

Know when a new EFIN is needed

- New ownership of a firm (EFIN not transferable)
- New location that submits e-file returns to the transmitter

Monitoring Your EFIN

Your EFIN status page gives you the number of returns the IRS received, which you can match to your records. The statistics are updated weekly.

- **Go to e-Services**
- **Access e-file Application**
- **Select company name**
- **Select “EFIN Status”**

Protecting Your EFIN

- Create a data security plan. Refer to:
  - Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business.
  - Publication 5709, How to Create a Written Information Security Plan for Data Safety.
- Learn to recognize and avoid phishing scams. Do not open links or attachments from suspicious emails. Most data thefts begin with a phishing email.
- Secure your devices with security software and let it automatically update.
- Use strong passwords of 10 or more mixed characters. Password protect all wireless devices.
- Encrypt all sensitive files/emails and use strong password protections.
- Back up sensitive data to a safe and secure external source not connected fulltime to your network.
- Wipe clean or destroy old computer hard drives that contain sensitive data.

Transcript Delivery System (TDS)

TDS allows authorized users to electronically request transcripts to be delivered in an on-screen format or to the user's secure mailbox.

EROs and Circular 230 practitioners are eligible to request and receive:

- Tax account transcripts
- Tax return transcripts
- Record of account
- Wage and income documents
- Verification of non-filing letters

Centralized Authorization File (CAF)

Client information via e-Services cannot be accessed without either:

- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization (TIA).

Important: You may submit Form 2848 and form 8821 online. Visit https://www.irs.gov/tax-professionals/tax-pro-account.

Attend the seminars below for more information:

- Mastering IRS Authorizations with Forms 2848 and 8821.
- New Features for Tax Pros: Do Business Faster and Easier with IRS Online.

TDS Customer Base

Electronic Return Originators (EROs) are authorized IRS e-file providers who originate the electronic submission of returns to the IRS.

- Must electronically file at least **five accepted tax returns** through Modernized e-File (MeF), which can be any combination of individual and business income tax returns.
- Have **Forms(s) 2848**, Power of Attorney and Declaration of Representative, or **Forms(s) 8821**, Tax Information Authorization, on file for each entity, tax form and tax period for which they are requesting a transcript.

TDS Customer Base

Circular 230 practitioners are attorneys, certified public accountants (CPAs), or enrolled agents (EAs) who represent taxpayers before the IRS.

- Eligible to access TDS even if they are not an ERO.
- **Not required to e-file five accepted returns**; however, the e-file application must be completed using special instructions.
- Have **Forms(s) 2848**, Power of Attorney and Declaration of Representative, or **Forms(s) 8821**, Tax Information Authorization, on file for each taxpayer, tax type, tax form and tax period for which they are requesting a transcript.

TDS Customer Base

Circular 230 practitioners e-file application special instructions:

- Start a new e-file application.
- **Business Type:** Select “Sole Proprietorship” (entity status of firm is disregarded.)
- **Does your firm have an EIN?** Choose “No” if any entity other than sole proprietorship and enter SSN. If sole proprietorship w/EIN, enter EIN.
- **Provider Option:** Select “Electronic Return Originator.”

TDS Customer Base

- **Business Activity:** Select "For Profit" (should auto-default.)
- **Professional Status:** Check Attorney, CPA or EA.
- **Comments:** 'Circular 230: Applying to obtain e-Services access.'

Note: You are not entitled to authorize any delegated users unless you are an e-file participant filing five or more returns.

TDS Customer Base

Reporting agents are third-party providers specifically for employers.

- Have **Forms(s) 8655**, Reporting Agent Authorization, on file for the entity for which they are requesting a transcript.
- At least one **Form 8655** must have been filed in order to submit e-file application as a reporting agent.

Account Transcript

- Shows basic data, such as return type, marital status, adjusted gross income, taxable income and all payment types.
- Shows changes made after original return was filed.
- Available for the current tax year and up to 10 prior years.
- Applies to individual taxpayers and business entity taxpayers.

Tax Return Transcript

- Shows most line items, including adjusted gross income (AGI) from original tax return (Form 1040, or 1040-SR) as filed, along with any forms and schedules.
- Doesn't show changes made after original return was filed.
- Available for the current tax year and returns processed during the prior three years.

Tax Return Transcript

- Usually meets the needs of lending institutions offering mortgages and student loans.
- Applies to individual taxpayers and business entity taxpayers.
- BMF transcripts are limited to Forms 1065, 1120, 1120-H, 1120-L and 1120-S.

Wage and Income Transcript

- Shows data from information returns received such as Forms W-2, 1099, 1098 and Form 5498, IRA Contribution Information.
- Current tax year information may not be complete until July.
- This transcript is available for up to 10 prior years.
- Applies to individual taxpayers only.

Tip: Tax professionals who meet certain requirements may request an unmasked wage and income transcript. The unmasked transcript will only be sent to the Secure Object Repository (SOR) Mailbox.

Verification of Non-Filing Letter

- Provides proof that the IRS has no record of a filed Form 1040 or 1040-SR for the year requested.
- Doesn't indicate if a return was required to be filed for that year.
- Letter is available after June 15 for the current tax year or anytime for the prior three tax years.
- Applies to individual taxpayers only.
- Primarily used for Free Application for Federal Student Aid (FAFSA).

Taxpayer Identification Number (TIN) Matching

- Offers a pre-filing service to payers and authorized agents to match TIN/name combinations against IRS records before interest, dividend or other income statements are filed.
- May be done online for up to 25 TINs or in a bulk file submission for up to 100,000 TINs with overnight processing.

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Taxpayer Identification Number (TIN) Matching

Help | News | English | Charities & Nonprofits | Tax Pros

File | Pay | Refunds | Credits & Deductions | Forms & Instructions | Search

Home / Tax Pros / Taxpayer Identification Number (TIN) Matching

Taxpayer Identification Number (TIN) Matching

- **Enrolled Agents**
- **Annual Filing Season Program Participants**
- **Enrolled Retirement Plan Agents**
- **Certified Professional Employer Organization (CPEO)**
- **Enrolled Actuaries**
- **E-File Providers**

This is a pre-filing service only offered to payers and/or their authorized agents who submit information returns. It enables validation of TIN and name combinations prior to submission of the information return. Interactive or bulk options are available.

Payers must be listed on the IRS Payer Account File (PAF) database to participate. Refer to Pub. 2108A, On-Line Taxpayer Identification Number (TIN) Matching Program for complete information.

Apply for TIN Matching

To participate in TIN Matching as an authorized payer of income subject to backup withholding an application must be completed.

Access TIN Matching Application

*requires login credentials

Interactive TIN Matching Session

- Interactive TIN Matching process will accept up to 25 input name/TIN combination requests online.
- Results will be returned to the user in real time.
- The TIN Matching program provides a numerical response indicator for each match request.

Bulk TIN Matching Session

- Bulk TIN Matching will allow authorized users to submit up to 100,000 name/TIN combinations for matching.
- Bulk TIN Matching requests will be submitted via a secure mailbox in a text file format. Each file submission will be assigned a tracking number.
- The Bulk TIN Matching file will be returned to the user within 24 hours via a secure mailbox.

TIN Matching Results

0	TIN and Name match IRS records.
1	TIN was missing or was entered incorrectly.
2	TIN entered is not currently issued.
3	TIN and Name combination does not match IRS records.
4	Invalid request (e.g., contains alphas, special characters).
5	Duplicate request.
6	TIN and Name combination matches IRS SSN records.
7	TIN and Name combination matches IRS EIN records.
8	TIN and Name combination matches IRS SSN and EIN records.

Secure Object Repository (SOR)

Transcript Delivery System (TDS)

Obtain individual or business clients' transcripts and access to IVES Application and Reports.

Access TDS

TIN matching

Validate taxpayer identification number and name before you submit information returns.

Access TIN matching

Application Program Interface (API) Client ID

Access API Client ID Application which allows communication directly to the IRS for e-Services, IVES FBP, and IRIS.

Access API Client ID

System availability

E-Services is available 24 hours a day except Sunday from 12 a.m. to 4 p.m. ET during system maintenance.

Secure Object Repository (SOR)

Get transcripts and TIN matching results from the secure mailbox.

The SOR can be used with both the TIN Matching and Transcript Delivery systems.

Secure Object Repository (SOR)

- Each registered user has a secure mailbox where data is placed or deposited.
- Depending on the type of data, and if it has been read or unread, the system will automatically delete the files.

Product	Read	Unread
TDS	3 business days	30 business days
TIN Matching	3 business days	30 business days
Business Rule Changes	3 business days	30 business days

How to Obtain a Transmitter Control Code (TCC) for Filing Information Returns

- You must obtain a TCC by completing the applicable application for the system(s) you are going to use.
- TCCs are not interchangeable between systems.
- To determine which IRS electronic filing system(s) meets your needs, visit irs.gov/inforeturn.

Affordable Care Act (ACA) Application for TCC

- Complete an application to obtain a TCC for the Affordable Care Act Information Returns (AIR) system.
- The AIR system supports the filing of Forms 1094/1095-B and Forms 1094/1095-C.

ACA Application for TCC

- Click the link, located at www.irs.gov/tax-professionals/affordable-care-act-aca-services, to start a new application or access an existing one.

ACA Application for TCC

Use the ACA Application for TCC to participate in electronic filing of ACA information returns (Forms 1094-B, 1095-B, 1094-C and 1095-C).

Participants can receive a TCC for three different roles:

- Transmitter,
- Software developer and/or
- Issuer.

The responsible officials and contact listed on the application must complete the Secure Access Registration process before starting the application process. For more information on electronic filing of ACA information returns, refer to the AIR Program below.

Access ACA Application for TCC

*requires login credentials

Information Returns (IR) Application for TCC

- Complete an application to obtain a TCC for the Filing Information Returns Electronically (FIRE) system.
- The FIRE system supports the filing of Forms 1042-S, 1097-BTC, 1098 series, 1099 series, 3921, 3922, 5498 series, 8027, 8596, 8955-SSA and W-2G.

IR Application for TCC

- Click the link, located on irs.gov/fire, to start a new application or access an existing one.

Apply for a Transmitter Control Code (TCC), which is required to access the FIRE system:

Access IR application for TCC

New FIRE users who do not already have a Secure Access username and password must authenticate their identities and create a new account to access the IR application for TCC.

Information Returns Intake System (IRIS) Application for TCC

- Complete an application to obtain a TCC for the IRIS Taxpayer Portal and/or IRIS Application to Application (A2A).
- IRIS supports the filing of Forms 1099 series and is subject to change for future tax years.

IRIS Application for TCC

- Click the link, located at irs.gov/iristcc, to start a new application or access an existing one.

Apply for a transmitter control code (TCC) to e-file Forms 1099 with the Information Returns Intake System (IRIS).

- You can apply for an IRIS TCC for:
  - Your business only (issuer)
  - Your business and others (transmitter)
  - Software developer
- Your TCC can only be used for IRIS.
- Each person you list as an authorized user must ha[illegible]n account.

Access IRIS application for TCC

Before applying, please review the tutorial PDF, which provides step-by-step instructions for applying for an IRIS TCC.

General Guidelines for Completing a TCC Application

- An Employer Identification Number (EIN) is required and allowed only one application per TCC type.
- A Responsible Official (RO) must initiate a TCC application, and each RO listed on an application must sign the terms of agreement to submit it.
- Each user is required to create an account or sign-in using their existing credentials to validate their identities using the latest authentication process.
  - For more information, please visit www.irs.gov/privacy-disclosure/how-to-register-for-irs-online-self-help-tools.

Important: Please advise all authorized users to set up an account BEFORE you add them to the application.

Check Your TCC Application Status

- Until an application is in ‘Completed’ status, you must select ‘Individual’ on the ‘Select Your Organization’ page.
- Allow up to 45 calendar days for application processing and assignment of TCC(s). Processing cannot be expedited.
- ROs may log-in to check the status of the application and view the TCC(s) on the ‘Application Summary’ page once they are assigned.

Maintaining Your TCC Application

- After an application moves to ‘Completed’ status, modifications can be made as needed.
- Some modifications require an application to be re-signed.
- Review the applicable tutorial for more information on modifying an application.

Quick Alerts

Quick Alerts is a free online service that sends important messages, within seconds, to all subscribers. Categories include:

- Alerts
- Technical
- General notifications
- General IRS e-file service center messages

Subscribe to alerts

To receive system outage alerts within seconds subscribe to Quick Alerts.

Online Tutorials

IRS

e-services | Online Tutorials | Mailbox | Sign Out | Contact Us

e-Services Online Tutorials

These downloadable tutorials deliver a basic understanding of the applications provided by e-Services.

Online Tutorials

- ACA Application for TCC Tutorial
- API Client ID Tutorial
- E-file Application Online Tutorial
- IR Application for TCC
- IRIS Application for TCC
- IVES Tutorial
- State EFIN Tutorial
- TDS State Tutorial
- TIN Matching Tutorial

Online tutorials are available once you log into your e-services account.

Resources

e-file Provider Services	Information Return Support
Publication 3112, IRS e-file Application and Participation	Publication 5165, Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters
Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns	Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G
Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business	Publication 5717, IRIS Taxpayer Portal User Guide
Publication 5293, Protect Clients; Protect Yourself - Data Security Resource Guide for Tax Professionals	Publication 5718, IRIS Electronic Filing Application to Application (A2A) Specifications

Help Desk Contact Information

e-file Application & e-Services **866-255-0654**

- Supports tax professionals such as enrolled agents, reporting agents, EROs, CPAs, software developers and transmitters with non-account related questions and issues concerning e-products.

FIRE & IR Application for TCC **866-455-7438**

- Assists with inquiries related to filing electronically through the Filing Information Returns Electronically (FIRE) system.

ACA & IRIS Application for TCC **866-937-4130**

- Assists with questions related to filing electronically through the Affordable Care Act (ACA) Information Returns (AIR) system and the Information Returns Intake System (IRIS).