

e-services



e-services

Known collectively as e-services, this suite of products provides customers with electronic options for interacting with the IRS. e-services are available 24 hours a day, 7 days a week.

Who is eligible to use e-services?

While the services available vary by category, the following are eligible to register for e-services:

- Tax Practitioners
- Electronic Return Originators
- Payers who submit information returns
- State Agencies
- Attorneys
- Certified Public Accountants
- Enrolled Agents
- Reporting Agents
- Low Income Tax Clinics
- Financial Institutions
- Large corporations and businesses

Additional Online Products and Services

- **Where's My Refund?**
Provides taxpayers with their refund status.
- **Internet EIN**
Allows business entities to apply for and receive an Employer Identification Number (EIN).
- **Online Payment Agreement (OPA)**
Individuals who owe \$25,000 or less in combined tax, penalties, and interest can use the OPA application to request an installment agreement.
- **Electronic Filing PIN Request**
Eligible taxpayers who do not have a record of their prior year self select PIN or AGI, can request an *e-file* PIN to verify their identity when electronically filing their tax return, extension or installment agreement. Go to Request Electronic Filing PIN on www.irs.gov for more information.
- **QuickAlerts**
Subscribe to QuickAlerts to receive valuable and important e-file information throughout the year. Go to www.irs.gov, Keyword "QuickAlerts" for more information.

Go to www.irs.gov to learn more about any of the products and services listed above.



The Internal Revenue Service offers a suite of online services that gives tax professionals and financial institutions quicker access to tax information

www.irs.gov/efile



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What services are available?

Registration

Users must register to access e-services. Registration is a one-time process requiring users to enter specific information to verify their identity. It requires them to create a username, password, and personal identification number (PIN). An on-screen acknowledgement confirms successful completion of the registration. For added security, a confirmation code is mailed to the registrant's home address. To complete enrollment, the registrant must log into e-services and enter the confirmation code within 28 days of receipt.

After registering for e-services:

Taxpayer Identification Number (TIN) Matching

A pre-filing service offered to payers and authorized agents who submitted any of the following six information returns within the past two years (Forms 1099-B, INT, DIV, OID, PATR, and MISC). It is also available to filers of information returns (Form 1099-K) under the new section 6050W of the Internal Revenue Code.

A TIN Matching Application must be submitted 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 up to 25 payee TIN and name combinations against IRS records. Results are displayed immediately.

Bulk TIN Matching allows authorized users to submit data files and match up to 100,000 TIN and name combinations. Results are returned to the web secure mailbox within 24 hours.

IRS e-file Application

Available to anyone submitting a new or revised e-file Application online for IRS e-file programs:

- e-file for Individuals (1040 and Electronically Transmitted Forms 56 and 9465)
- e-file for Corporations (1120, 1120-F and 1120S)
- e-file for Exempt Organizations (990, 990-EZ, 990-PF, 990N and 1120POL)
- e-file for Employment Taxes (940, 941 and 944)
- e-file for Partnerships (1065 and 1065-B)
- e-file for Estates and Trusts (1041)
- e-file for Excise Taxes (720, 2290 and 8849)
- e-file for Extensions (2350, 4868, 7004, and 8868)

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

More information on the e-file Application process can be found on www.irs.gov, keyword "e-file Application".



e-services Products

Disclosure Authorization (DA)

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

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.

Electronic Account Resolution (EAR)

Provides 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.

Transcript Delivery System (TDS)

Provides 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.