IRS Online Services

Helping Tax Pros Better Serve Clients

presented by
Richard Furlong, Jr.
Senior Stakeholder Liaison

IRS Communications & Liaison

We're digitizing the federal tax experience for:

Tax Pros
ONE IRS ID.me User ID and Password accesses:

Tax Pro Account initiates an authorization request to an individual taxpayer's IRS online account to sign and file authorizations for real-time access to transcripts. Also, provides a listing of most clients from the IRS CAF system, ability to view balances due, make payments, create payment plans and withdraw authorizations

Transcript Delivery System (TDS) (in e-Services) delivers to authorized third parties all the transcripts in Individual Online Account and Business Tax Account

e-File Application (in e-Services) allows principals and responsible officials to delegate TDS to a firm's employees

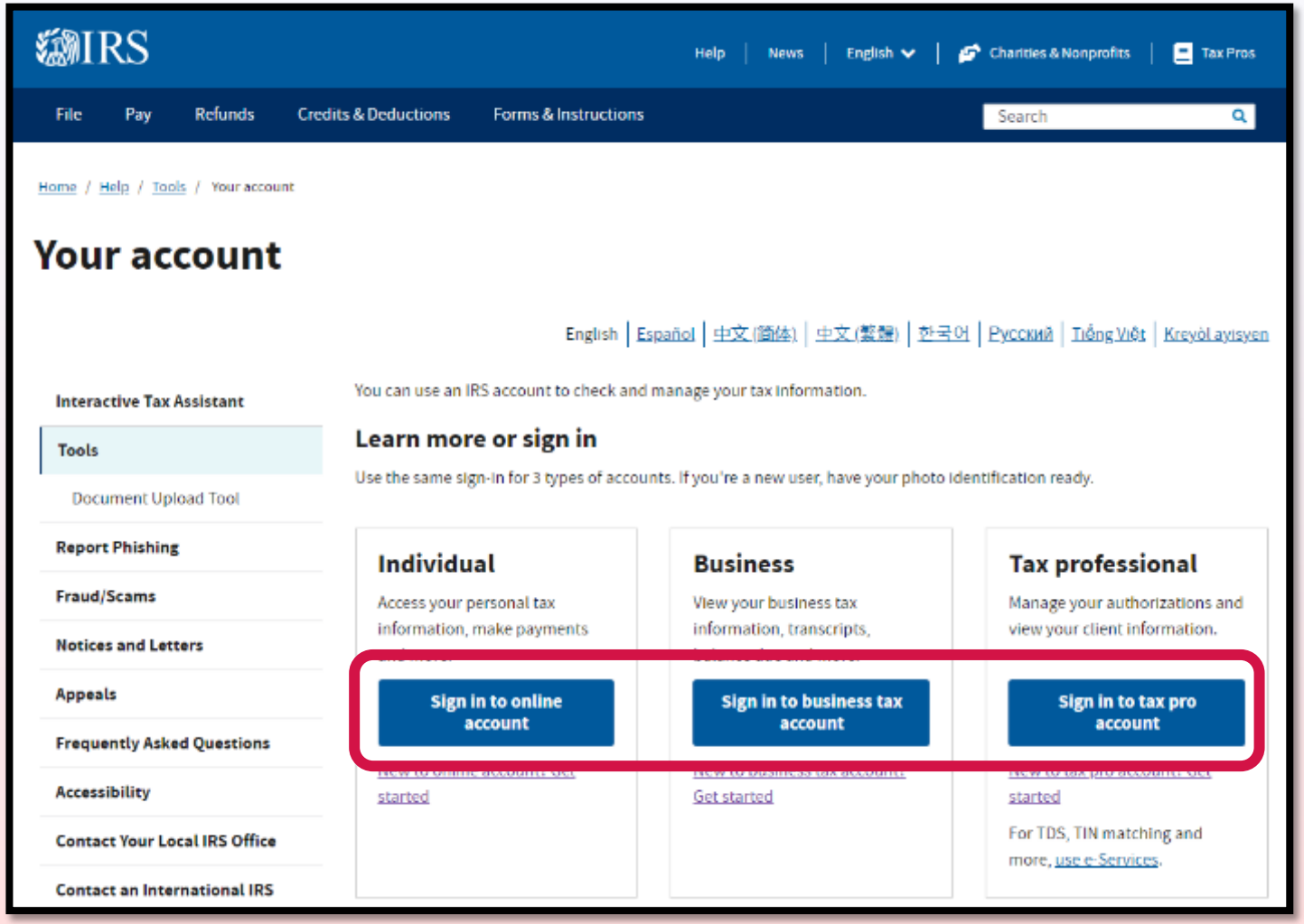
Secure Object Repository (SOR) is the IRS secure mailbox that contains transcripts electronically delivered by TDS and Practitioner Priority Service

Submit Forms 2848 and 8821 Online to safely upload and submit your client's third-party authorization forms

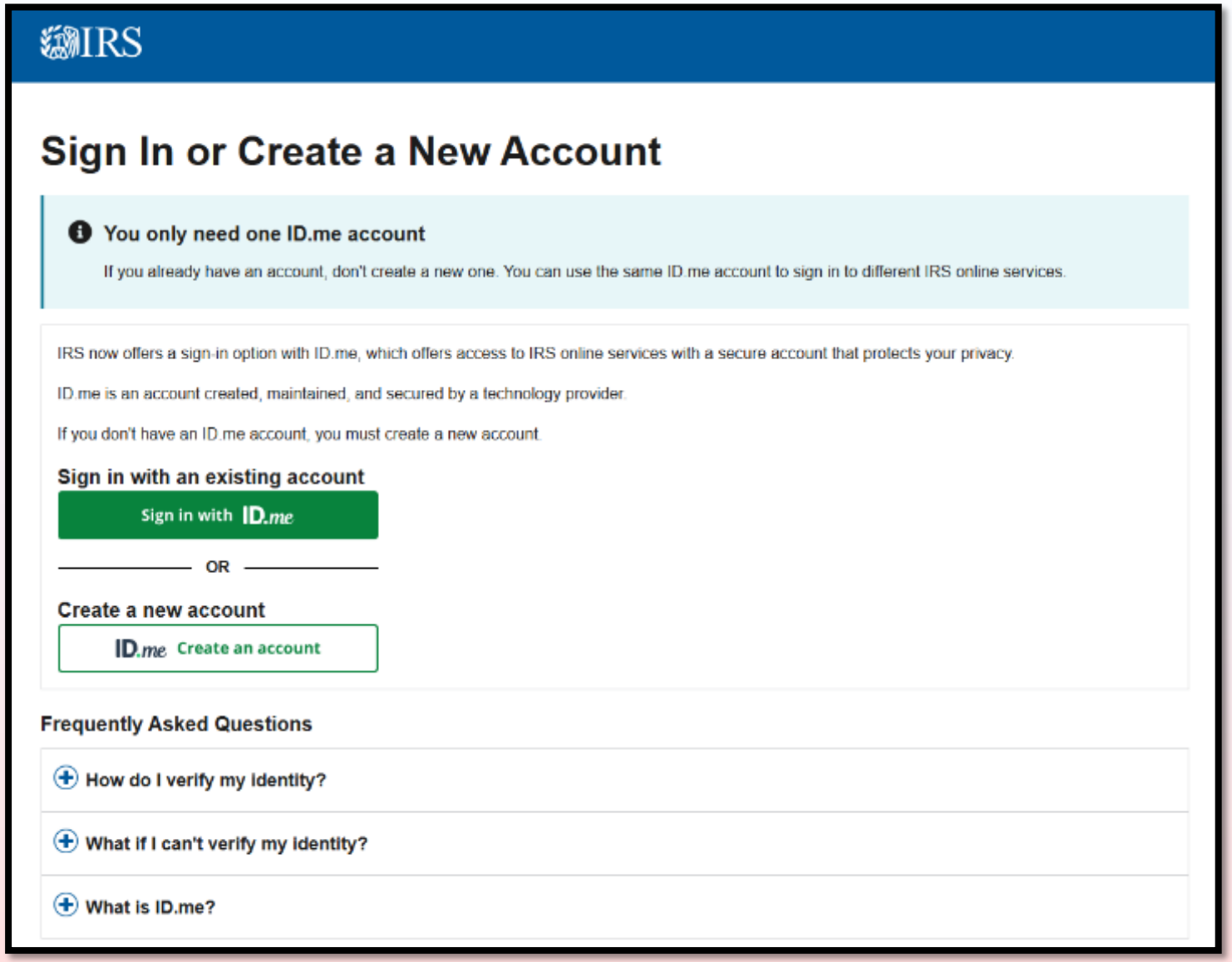
Log in to Online Accounts on IRS.gov

1. Select Sign in

2. Sign in to your account

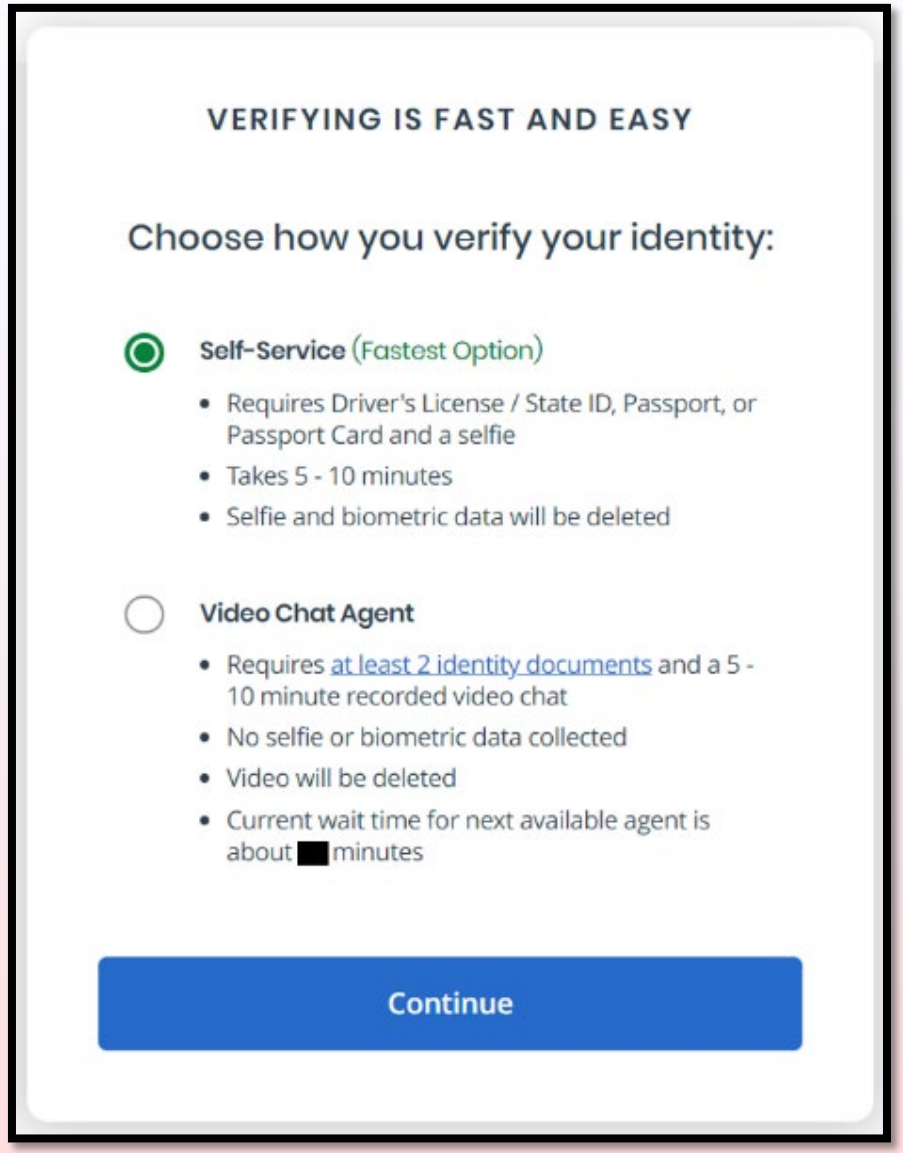


Access for Most IRS Online Services is through ID.me

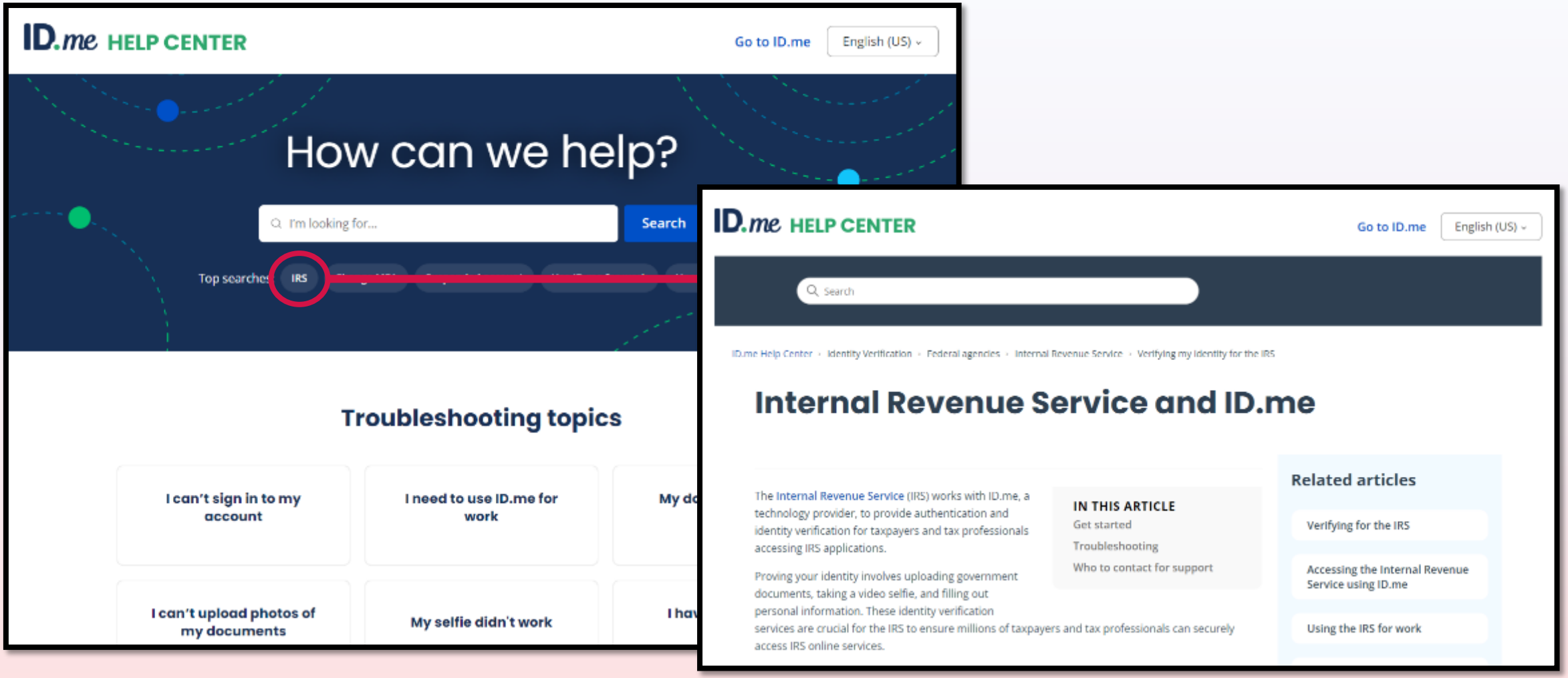


ID.me Create an Account

Choose how you **verify your identity**.



Visit help.ID.me for support

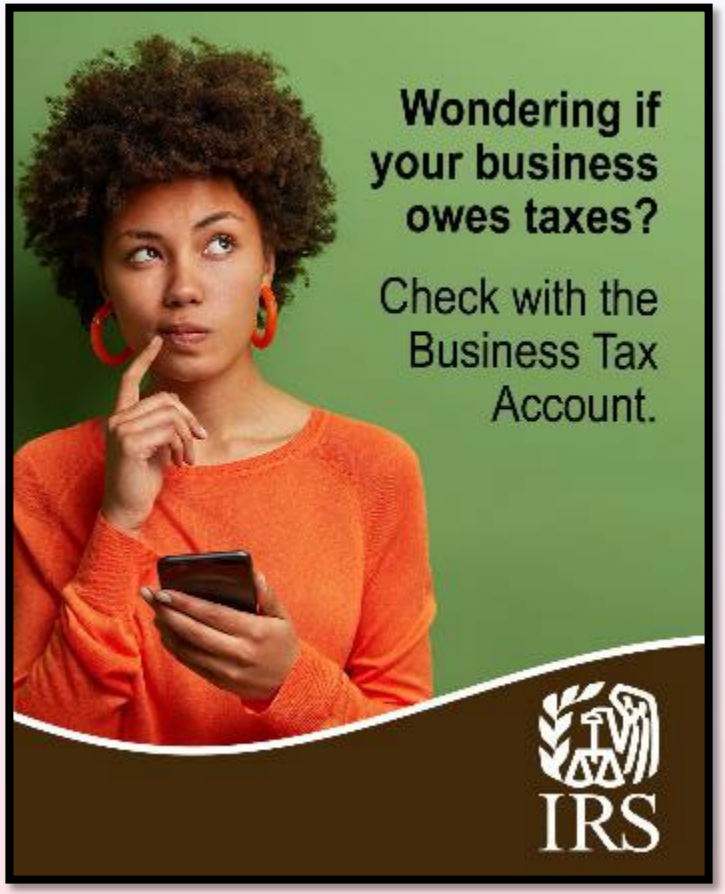


Individual Online Account

One-stop shop for individual taxpayer information

- Secure access to individual tax information
- Understand tax obligations
- Authorize tax professionals
- Pay taxes, resolve issues and stay tax compliant
- Track account status and sign up for email alerts

Business Tax Account

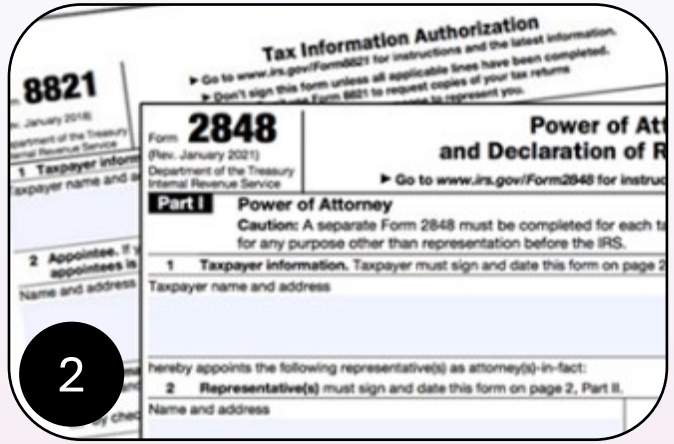


One-stop shop for business taxpayer information

- Secure access to business tax information
- View tax transcripts, notices, and letters
- Ability to view business balance and pay taxes
- Manage tax obligations to ensure voluntary compliance

Objectives – Use Tax Pro Account to . . .

- View clients' tax information.
- Manage and submit authorizations.
- Leverage new features to make payments or create payment plans on behalf of individual taxpayers.



Distinguish between Tax Pro Account and "Submit Forms 2848 and 8821 Online."

Understand how features in IRS online accounts will impact tax management practices.

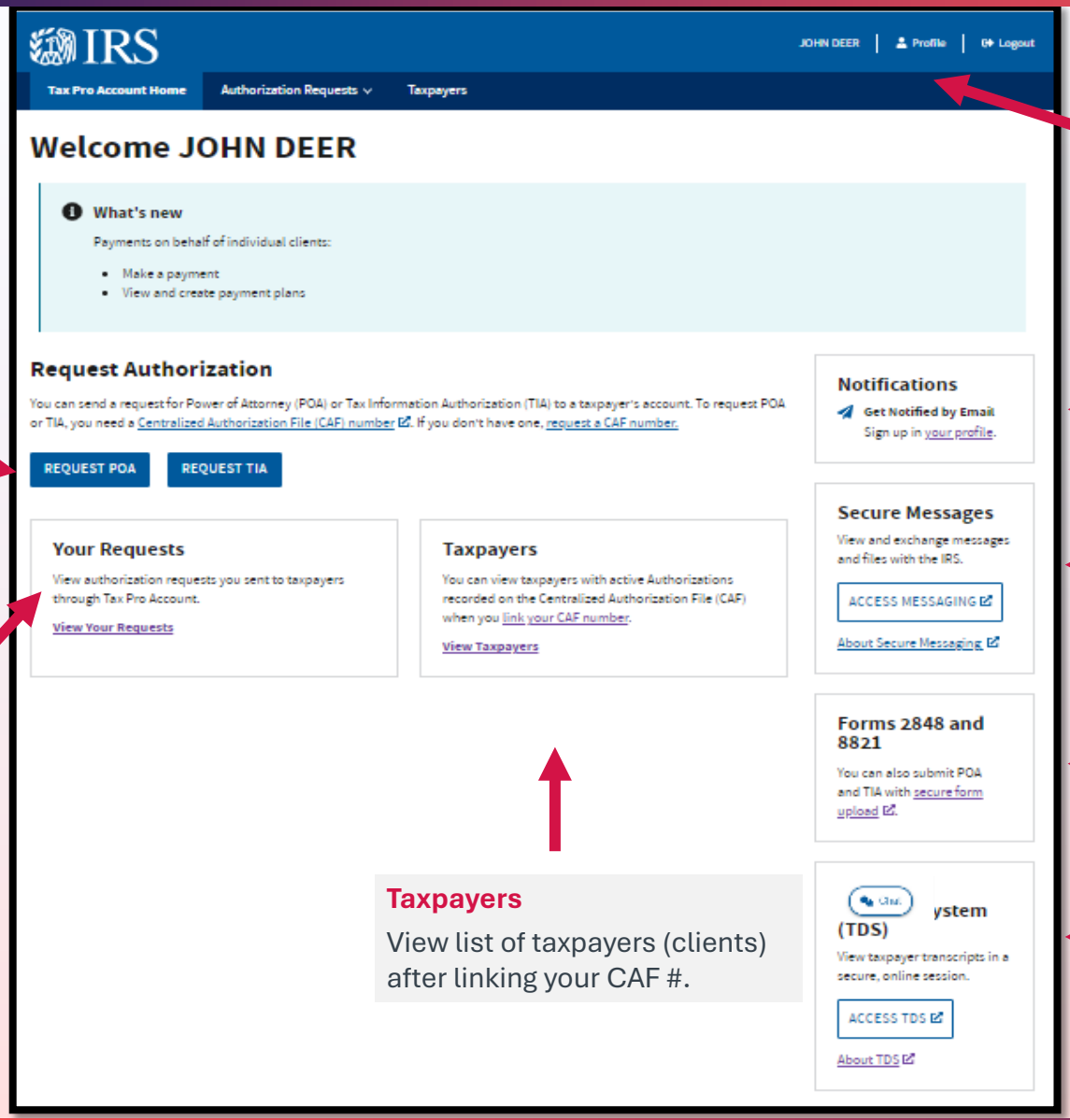
Tax Pro Account

Tax professionals can save time

- Link or request a CAF number
- View & withdraw from active authorizations
- View clients' tax information
- Submit Powers of Attorney (POA) or Tax Information Authorizations (TIA)
- Make a payment & create payment plans on behalf of individual taxpayers

Main Benefit – All information and requests are processed in real time!

Tax Pro Account Home Page



Request Authorization

Create a Form 2848 or Form 8821 for electronic delivery and signature to a taxpayer (client).

Your Requests

View authorization requests transmitted to taxpayer (client) Online Account and status.

Taxpayers

View list of taxpayers (clients) after linking your CAF #.

Profile

Link a CAF #, request a CAF #, see your CAF # and CAF address of record (if linked) and get email notifications.

Notifications

View notifications of approved requests by taxpayers in their online accounts.

Secure Messages

View notifications of new messages received in the Secure Messaging center (invitation only)

Form 2848 and 8821

Link to the Submit Forms 2848 and 8821 online submission tool.

Transcript Delivery System

Link to the Transcript Delivery System (TDS).

Tax Pro Account Authorizations – What it does, what it doesn't do

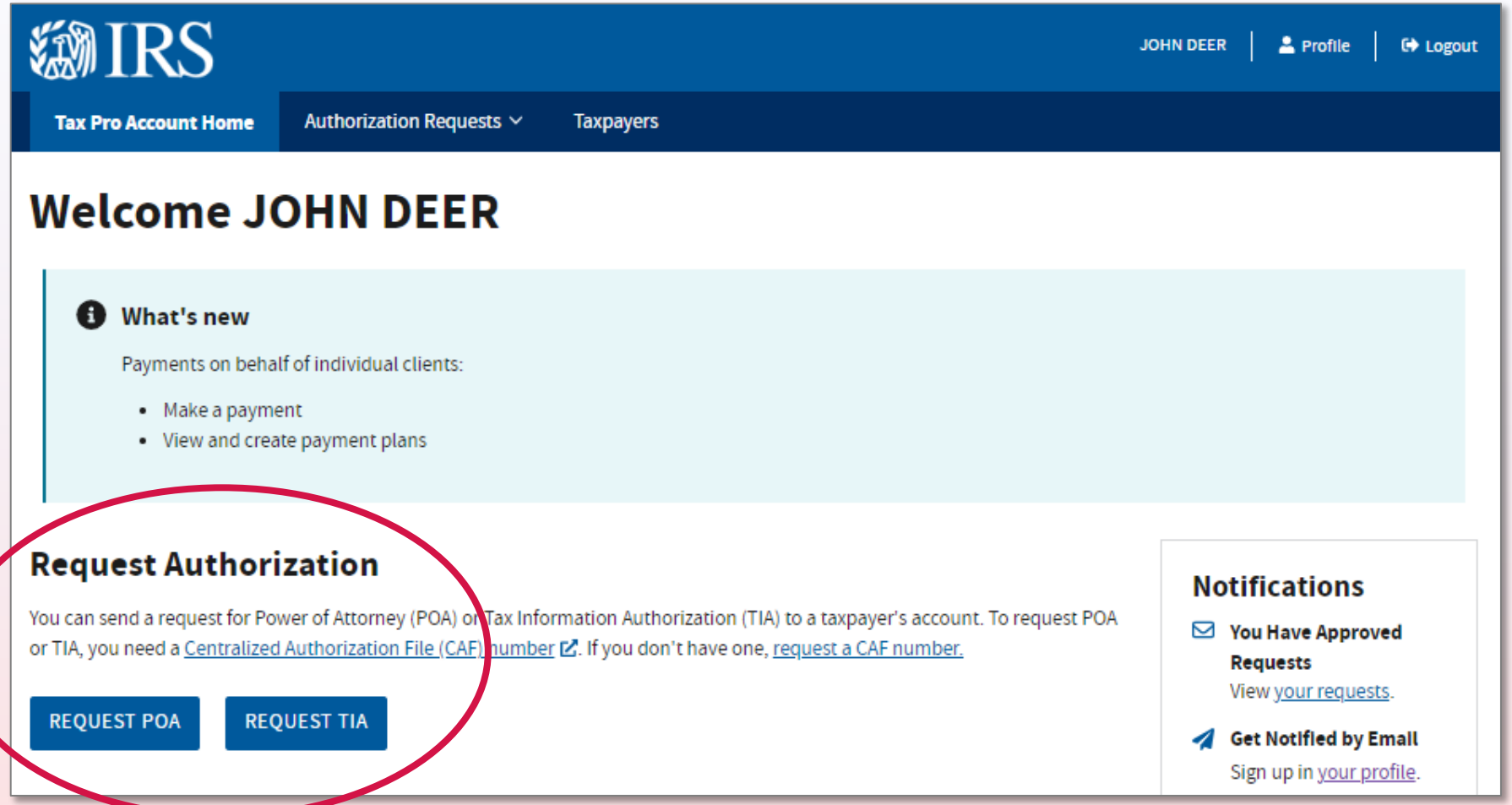
Tax Pro Account can be used for:

- Form 1040 Income Tax
- Split Spousal Assessment or Form 8857 Innocent Spouse Relief
- Shared Responsibility Payment
- Shared Responsibility Payment – Split Spousal Assessment
- Civil Penalty (limited to periods of March, June, September, and December
- Years from 2000 to 3-yrs from present year

Tax Pro Account can't be used for:

- Business, international filers, individuals or CAF addresses outside of the 50 U.S. states
- Specific Use Not Recorded on CAF (line 4 of Form 2848 and Form 8821)
- Additional Acts Authorized (line 5a on Form 2848)
- Specific Acts Not Authorized (line 5b on Form 2848)
- Retention/Revocation of Prior Power(s) of Attorney (line 6 on Form 2848),
- Retention/Revocation of Prior Tax Information Authorizations (line 5 on Form 8821)
- Cannot process fiscal years

Submit Powers of Attorney (POA) or Tax Information Authorization (TIA)



How it works

1. Prepare
2. Complete the request
3. Contact the taxpayer
4. Taxpayer authorizes or rejects and contacts you

Tax Pro Account Authorizations Workflow

The tax professional logs in to their Tax Pro Account

↓

Selects Power of Attorney or Tax Information Authorization

↓

Enters their professional information

↓

Enters the taxpayer's information

↓

Signs authorization by checking a box

↓

Transfers it electronically to the taxpayer's Online Account to approve it

↓

The taxpayer logs into their Online Account and selects "Authorization" tab

↓

Reviews the request and electronically signs it by checking a box

↓

Submits the approved authorization to IRS

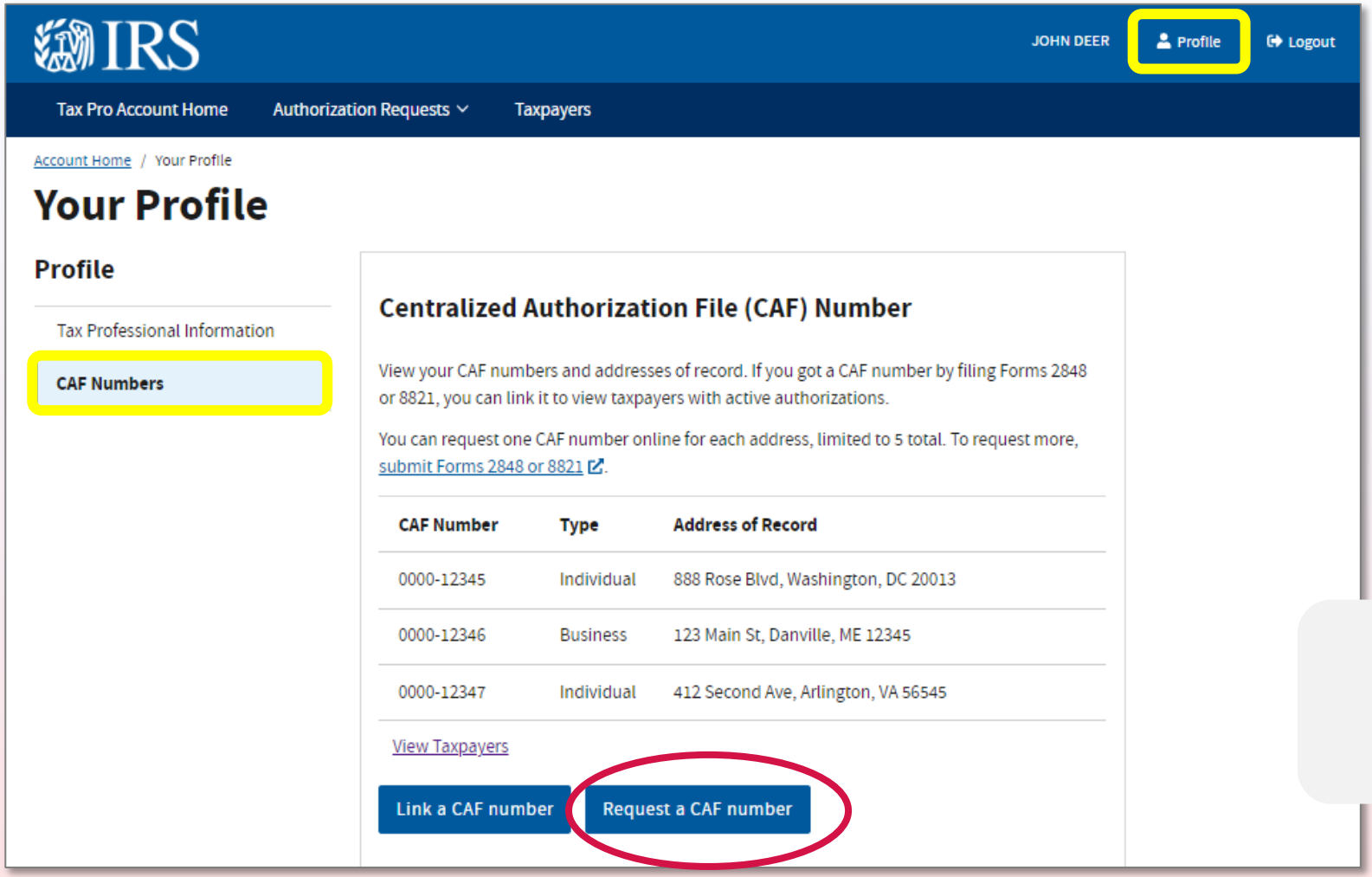
↓

Most are sent immediately to the Centralized Authorization File – no more waiting

You also need to know . . .

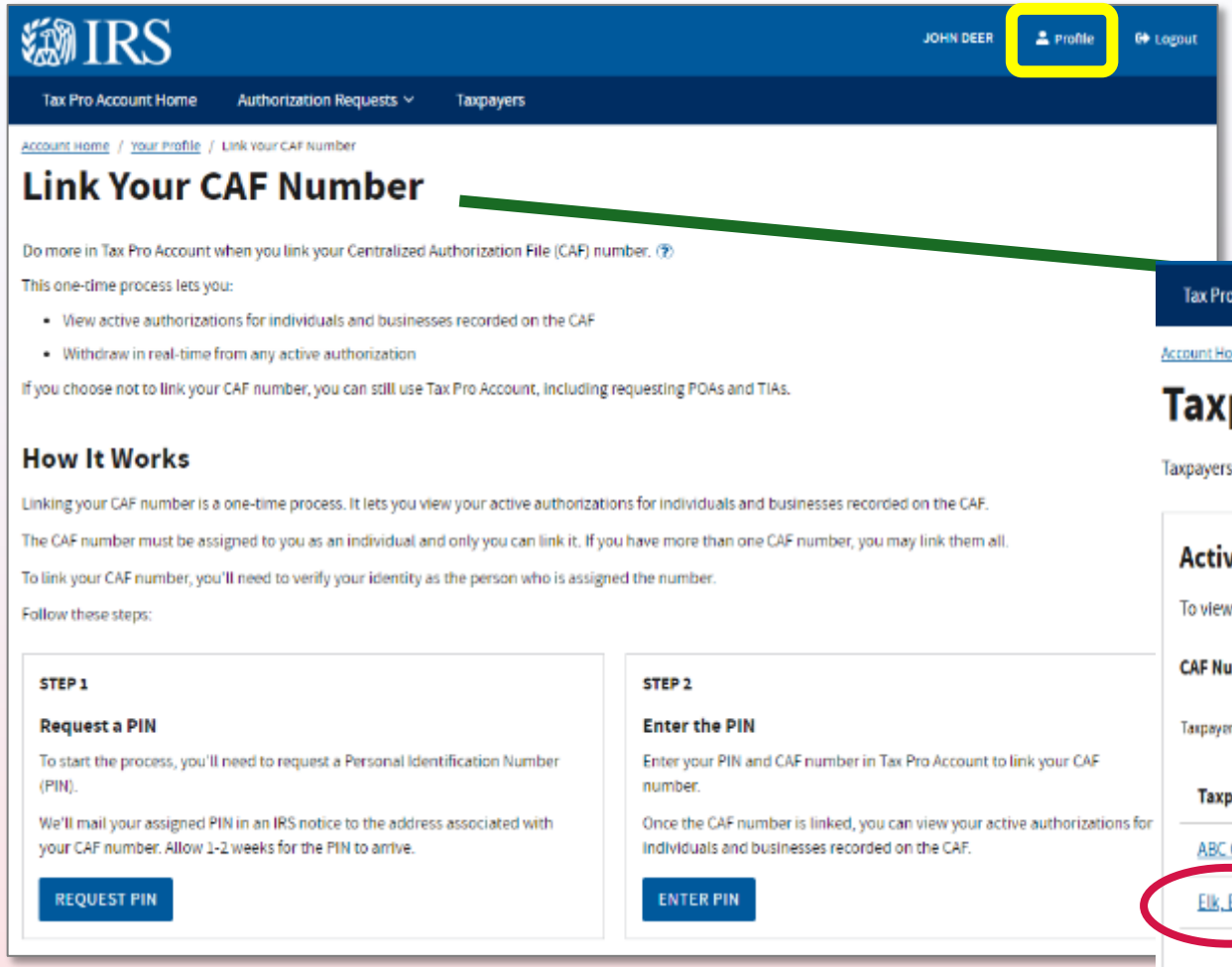
- ✓ **Your name, address and CAF# on the authorization need to *match* the CAF.**
- ✓ **Your client's name, address and SSN/ITIN need to *match* the Individual Master File.**
- ✓ If there are multiple representatives:
  - ✓ Each tax professional initiates authorization from their own Tax Pro Account
  - ✓ **Client must sign all authorizations on the same day.**
  - ✓ Only two tax professionals can elect to receive copies of IRS notices and communications sent to taxpayer.
    - ✓ If more than two tax professionals make an election, after approval of the first two authorizations by the taxpayer, the remaining authorizations will not be processed.

Request a CAF number

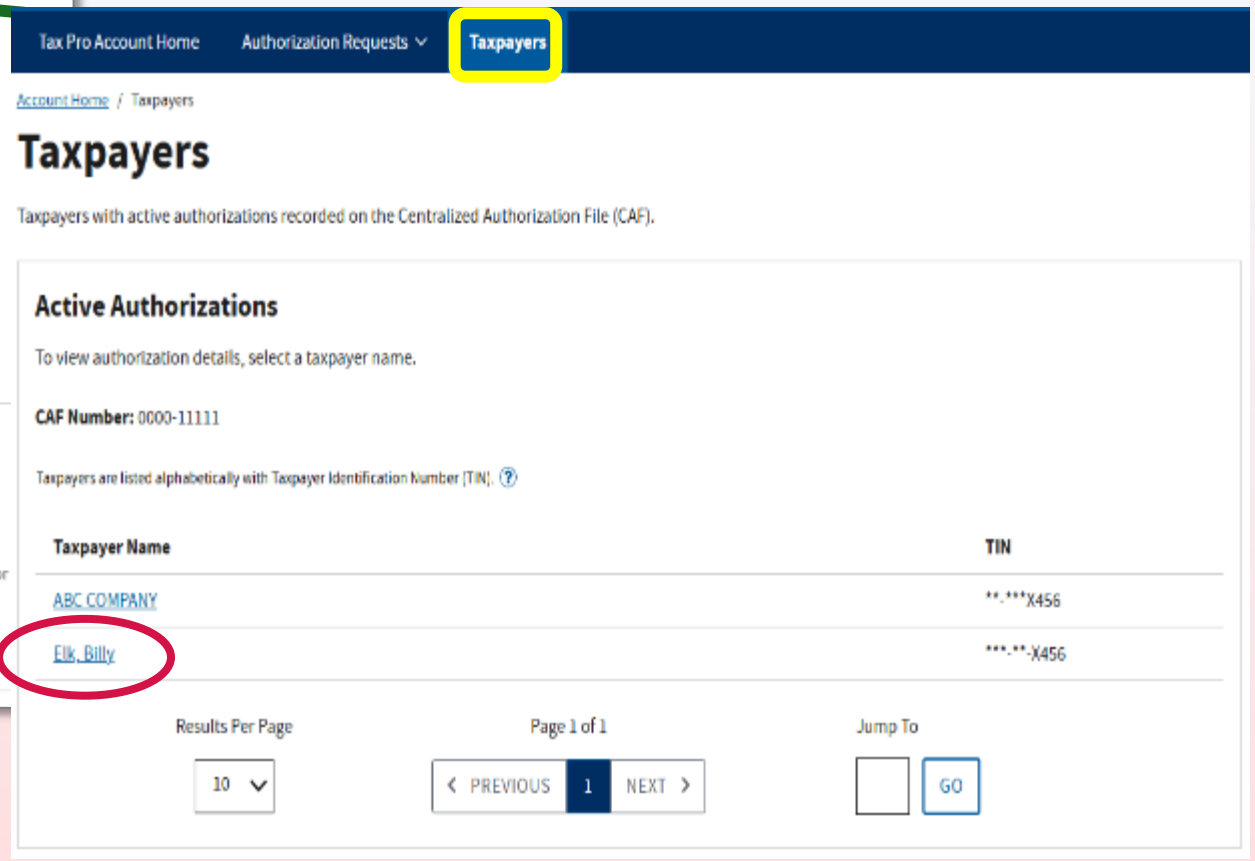


Reminder
CAF numbers are assigned to the address you enter and linked to your name and Taxpayer Identification Number (TIN)

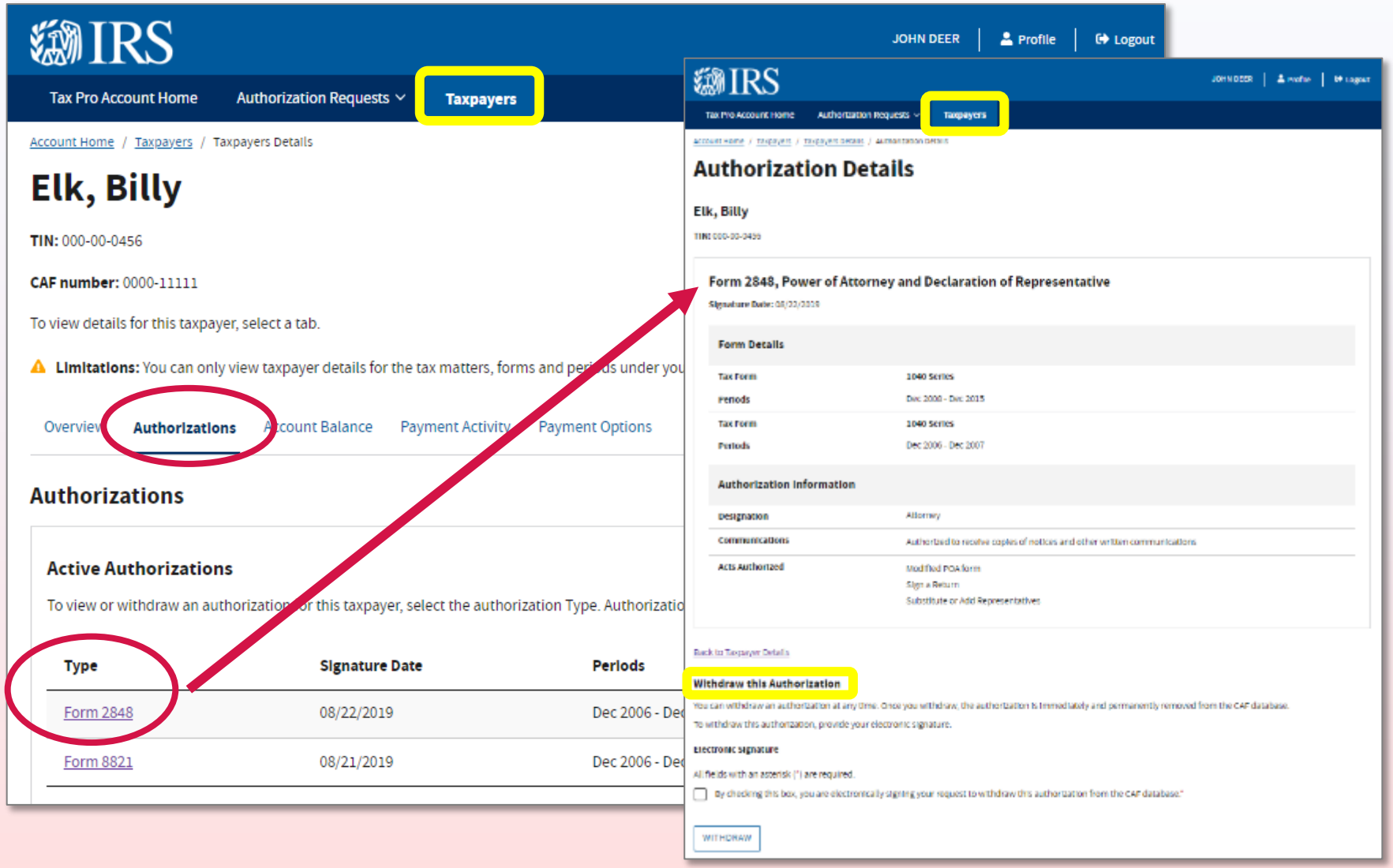
Link Your CAF Number to View List of Authorizations and View Client Information



Link your CAF number
to view information for individuals and business taxpayers



Authorizations Tab



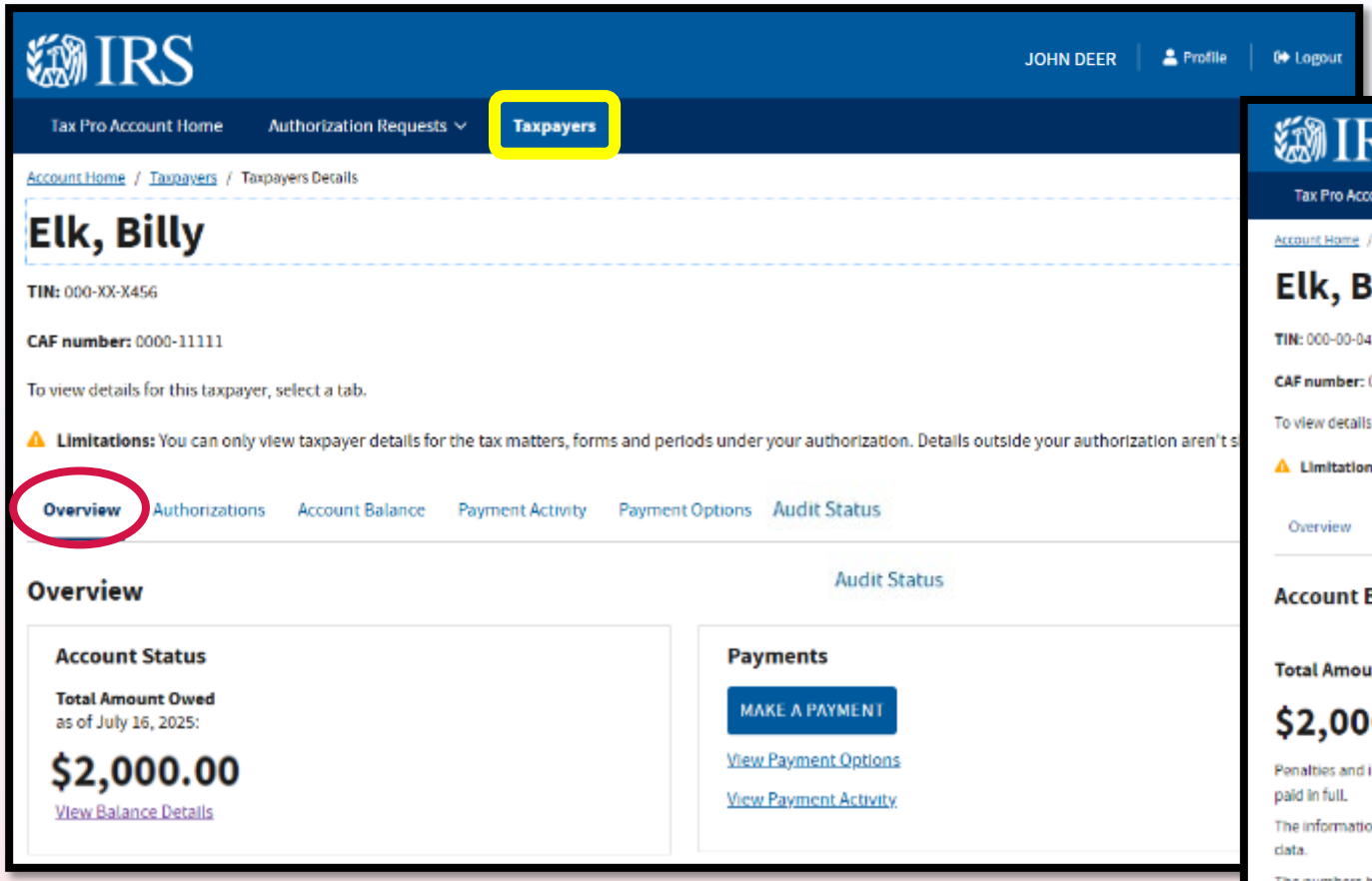
How it works

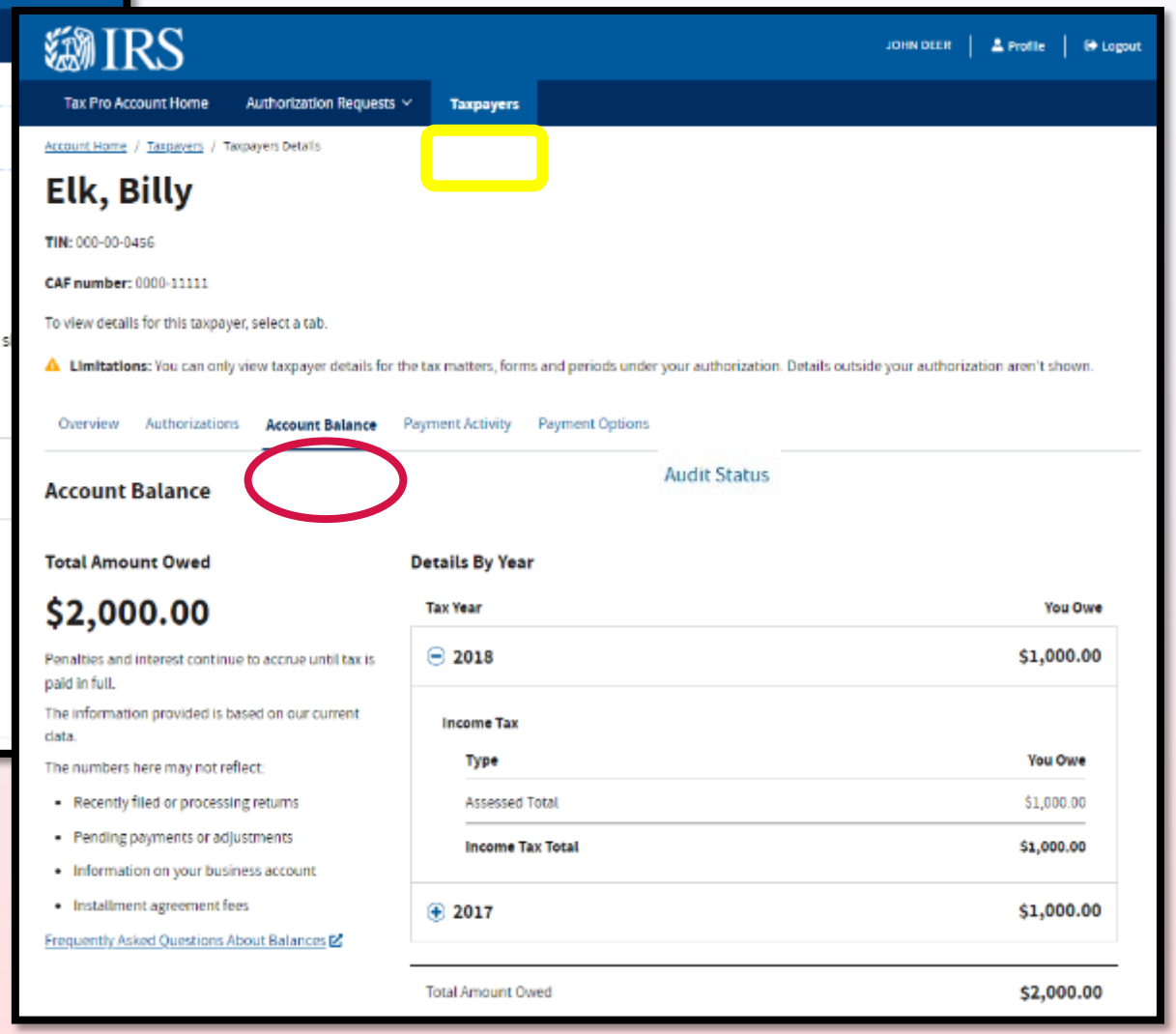
1. Select the authorization
2. View details or withdraw the active authorization

Features from the Online Accounts Integrated into the Tax Pro Account

- View account balance and details
- View scheduled, pending and processed payments (5-year history)
- Make same-day payments or schedule/cancel future payments including balance due, estimated tax payments, extension, amended return, proposed tax assessment
- View/create/revise short or long-term payment plans for existing or expected liabilities
- View status for audits conducted by mail

Overview Tab and Account Balance Tab

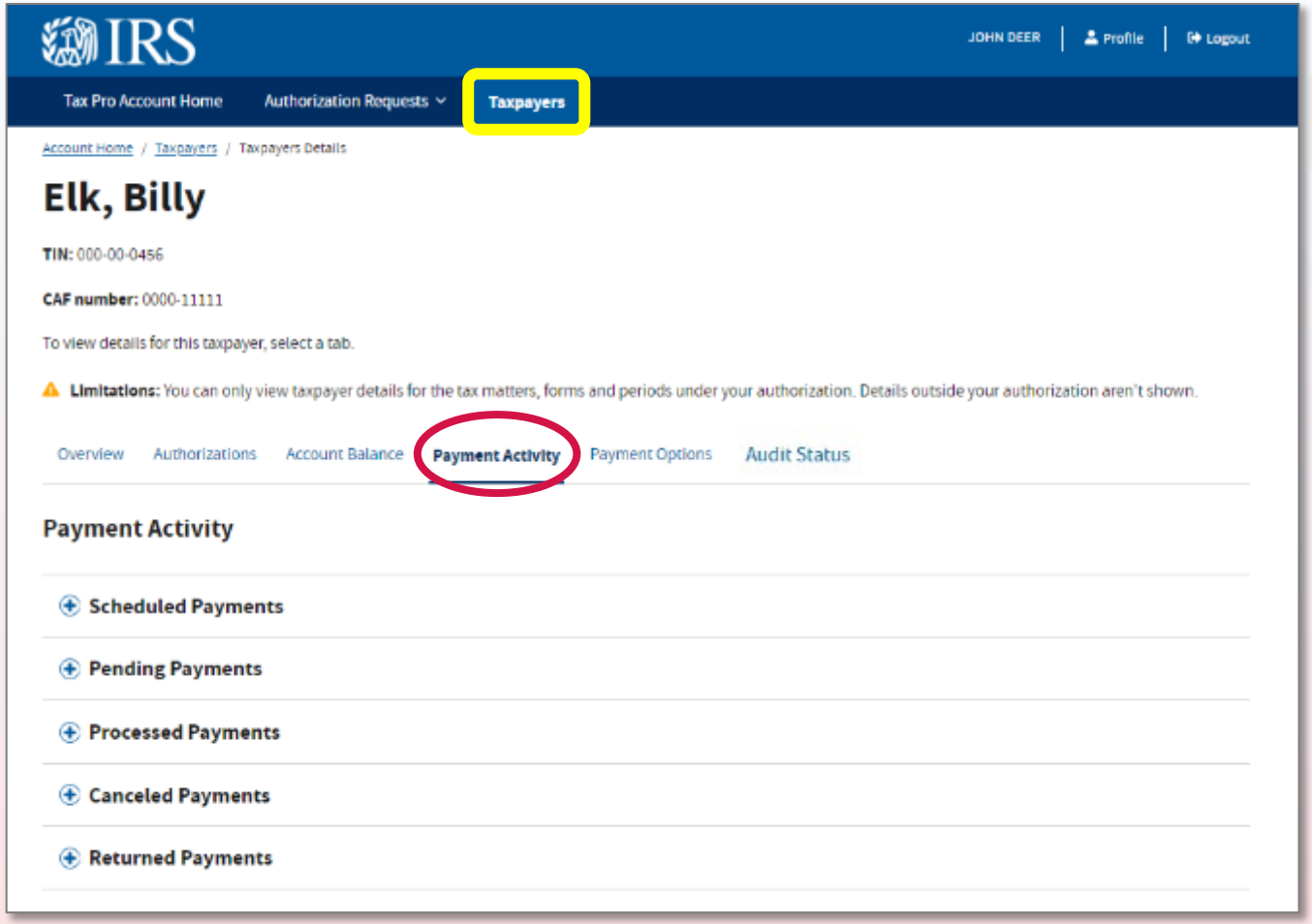




Reminder

Only details for the tax matters, forms and periods under the tax professional's authorization is shown

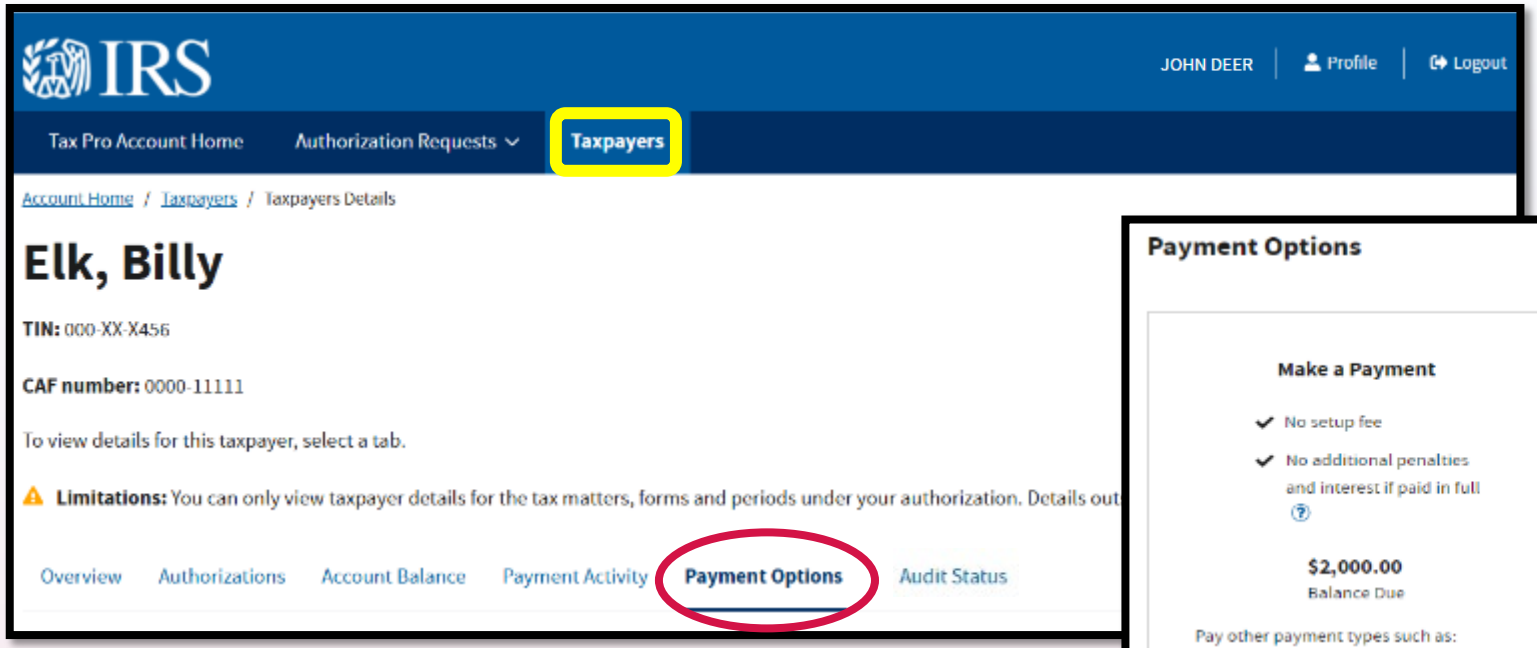
Payment Activity Tab

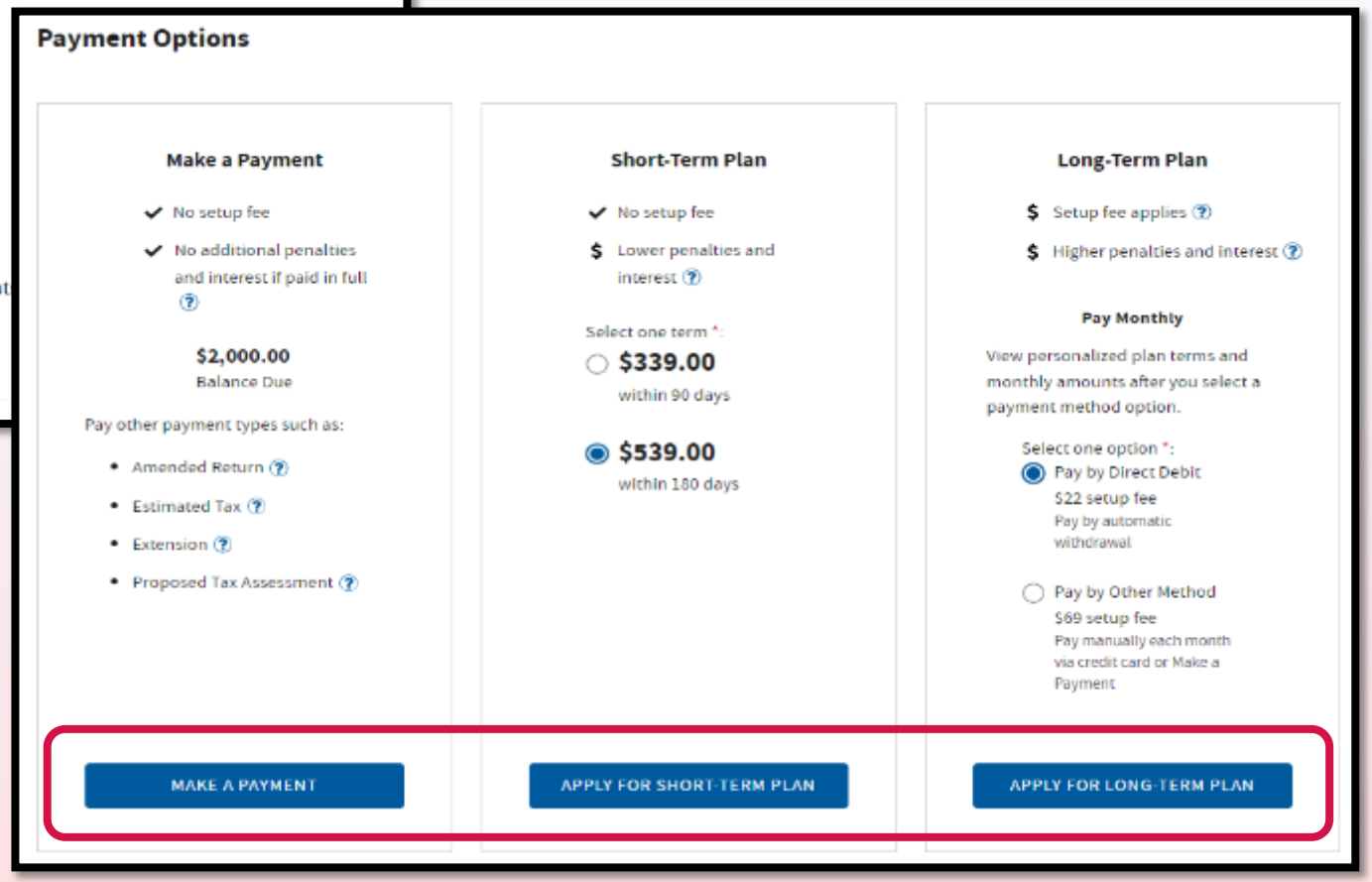


How it works

View payments made in the past 5 years

Payment Options Tab

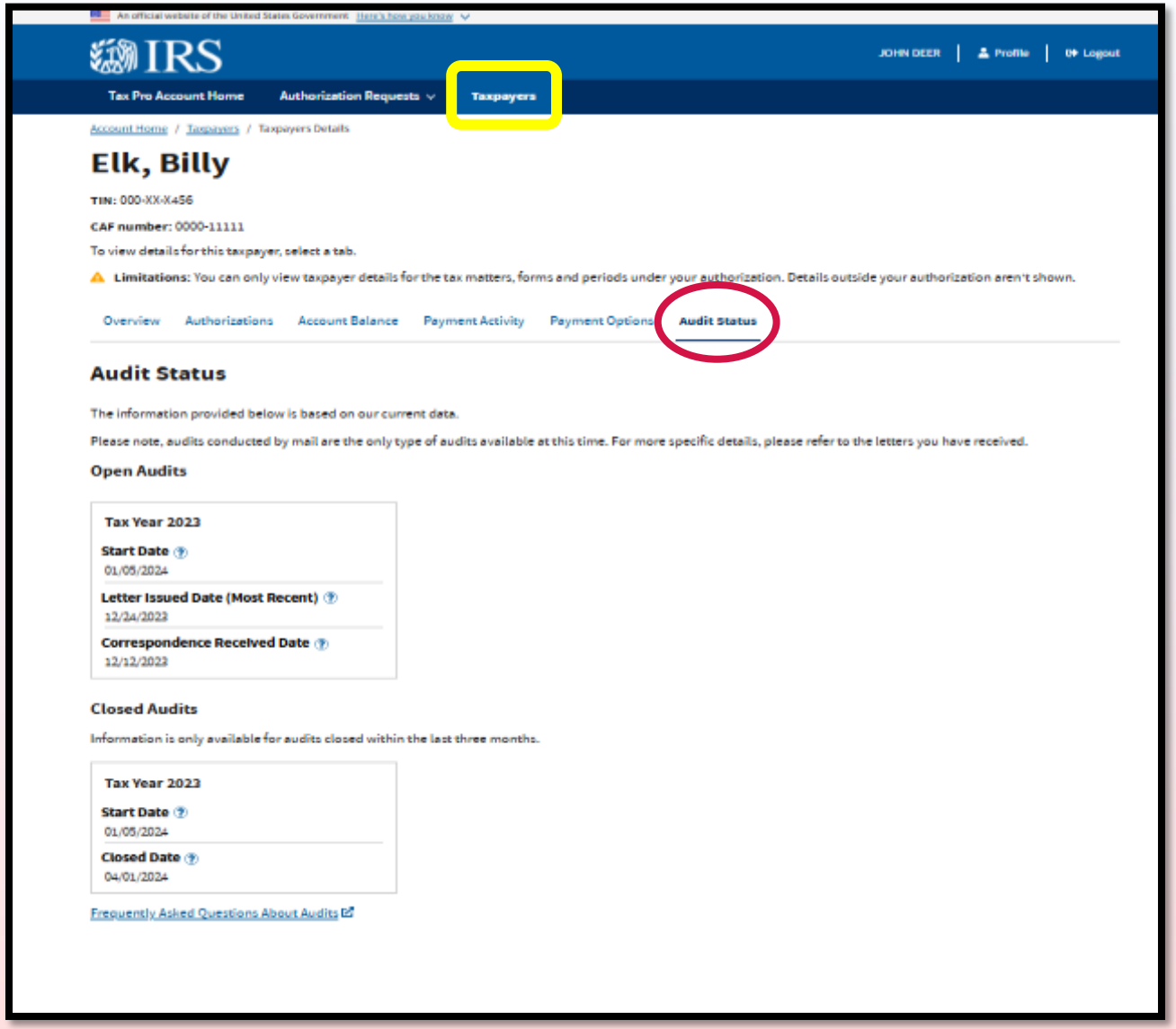




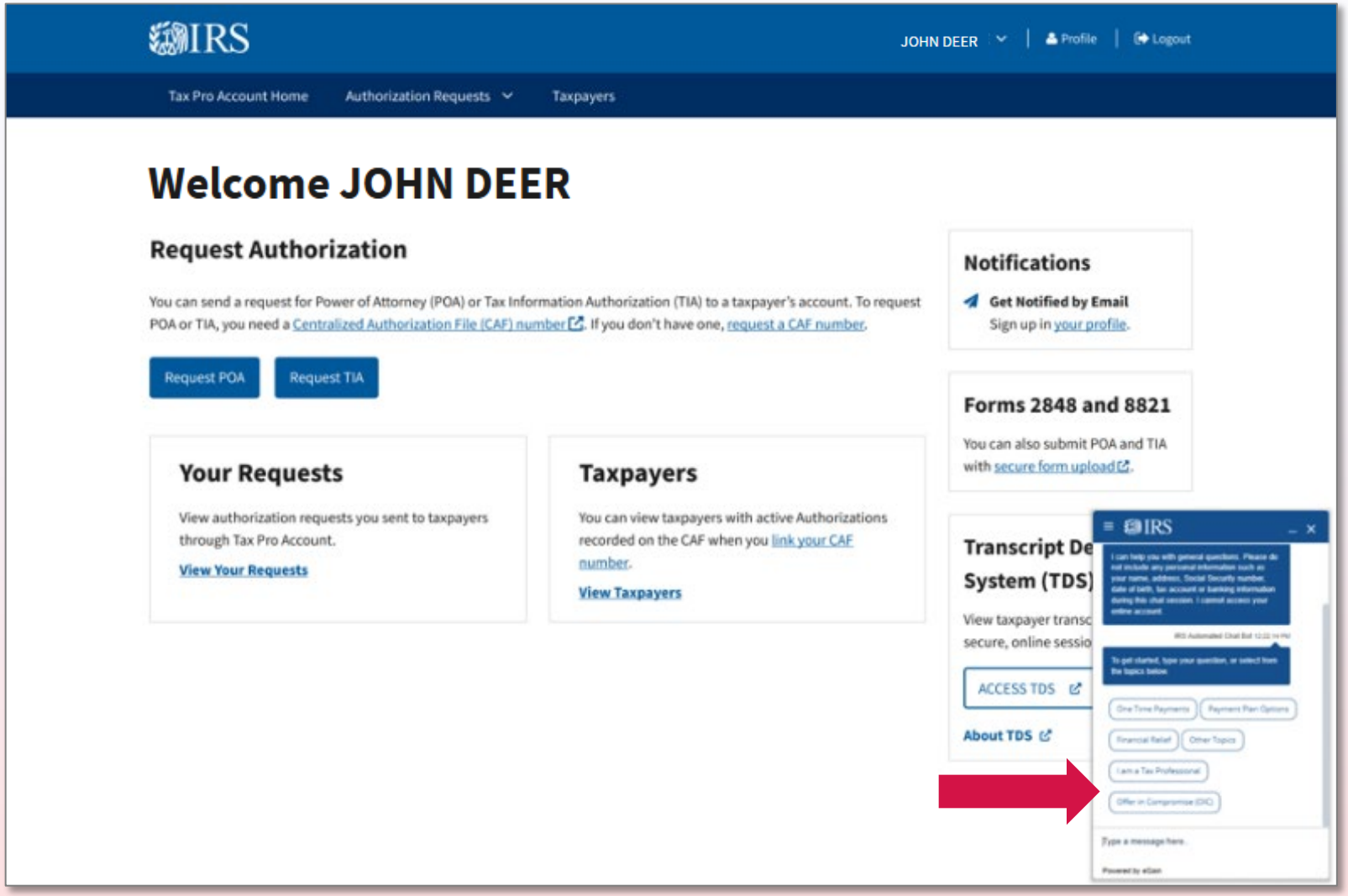
Payment options

- Make same-day payments using a checking or savings account
- Create short-term or long-term installment agreements
- Revise the payment amount, payment date, or payment plan type

Audit Status Tab



Virtual Assistant / Live Chat



How it works

- Automated chat bot offers relevant knowledge articles
- Live chat is available for collection issues

Tax Pro Account: Help Topics

Help topics

POA and TIA requests

Check if Tax Pro Account is right for you. If you need other options, you can submit Forms 2848 or 8821.

- For individual taxpayers
- Available tax years and tax matters
- Prior authorizations revoked

Centralized Authorization File (CAF) number

A CAF number is a unique, nine-digit identification number assigned to you through Tax Pro Account or when you file your first POA or TIA with Form 2848 or 8821.

- If you don't have a CAF number
- If you don't know your previously assigned CAF number
- Linking your CAF number

Using Tax Pro Account

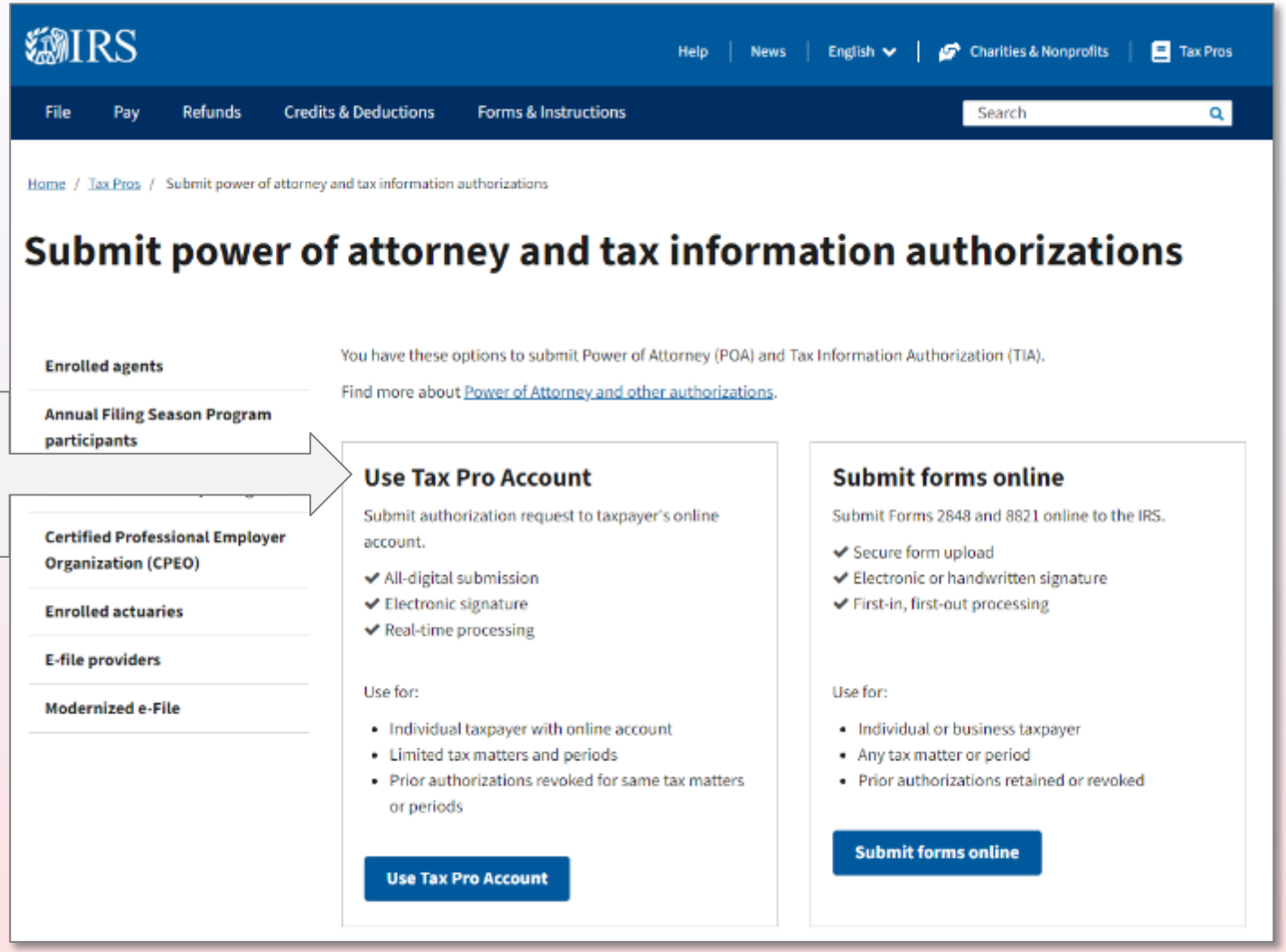
Get help using Tax Pro Account.

- Entering your information to request a POA or TIA
- Viewing a taxpayer's information
- Viewing your POA or TIA request status
- Viewing your active authorizations
- Withdrawing authorizations
- Correcting authorizations
- Requesting for multiple representatives or designees
- Tax Pro Account versus Submit Forms 2848 and 8821 online

Tax Pro Account vs Submit Forms Online

Main benefit

When the taxpayer approves the request for authorization, it's processed to CAF *in real-time*



The IRS Name Game – Generally . . .

ID.me Registration: ID.me registration for IRS will reject unless your name on your identity document (e.g., driver's license, passport) matches your name in the IRS Master File.

Tax Pro Account: Link your CAF won't work unless your name in the IRS Master File (as shown in the Tax Pro Account) matches your name in the Centralized Authorization File (CAF).

Tax Pro Account: Authorizations initiated in the Tax Pro Account will reject unless your name in the IRS Master File (as shown in the Tax Pro Account) matches your name in the CAF.

Tax Pro Account: Authorizations initiated in the Tax Pro Account will reject unless your client's name in the IRS Master File matches the name entered into the electronic TPA authorization.

Transcript Delivery System (TDS): Transcript requests initiated in TDS will reject unless your name in the e-File application (Principal, Responsible Official, Delegate) matches your name in the CAF.

IRS Online Accounts - Summary

Individual Online Account

Individual taxpayers

- Understand and pay tax obligations
- Resolve issues and stay tax compliant

What's next:

- Increased digital communication
- Self-service tax compliance tools

Tax Pro Account

Tax professionals

- Manage authorizations
- View taxpayer information

What's next:

- More features for business taxpayers
- Expand access to business tax professionals and Reporting Agents

Business Tax Account

Business owners

- Make payments and view payment history
- View tax records, notices and letters

What's next:

- Access for more business types
- More payment types

Communications & Liaison

Richard Furlong, Jr.
Senior Stakeholder Liaison
267-941-6343
richard.g.furlong@irs.gov