

# Practical Uses of IRS Online Tools and Transcripts



Presented by

**JL Buttonow CPA PLLC**

We Solve Tax Problems



**JL Buttonow CPA PLLC**  
We Solve Tax Problems



Jim Buttonow,  
CPA CITP

Author of  
[The Tax Problems and  
Solutions Handbook](#)

Access our Free Book:

[www.TaxProblemsHandbook.com](http://www.TaxProblemsHandbook.com)

Connect with me on LinkedIn:

[www.linkedin.com/in/JimButtonow](http://www.linkedin.com/in/JimButtonow)

Email me: [jim@buttonowcpa.com](mailto:jim@buttonowcpa.com)

Watch my YouTube Videos:

[www.youtube.com/ButtonowCPA](http://www.youtube.com/ButtonowCPA)

## Tax Controversy and Tax Administration

- ▶ IRS Compliance: 19 years
- ▶ Controversy practice and software development: since 2006
- ▶ Frequent author and CPE instructor in tax controversy and post-filing best practices
- ▶ Former Chair, IRS Electronic Tax Administration Advisory Committee (ETAAC)
- ▶ Former NC Representative, IRS Taxpayer Advocacy Panel (TAP)
- ▶ Twice honored in Accounting Today's Top 100 Most Influential People in Accounting



## Facts

**DID YOU  
KNOW?**

- Expectation: financial service providers have modern online tools to serve their customers.
- In 2025, approximately 164M individuals and over 20M business and specialty taxpayers will file a return with the IRS.
- Each year, approximately 40% of taxpayers must interact with the IRS outside of filing a tax return.
- IRS is moving to a digital-first service model....adding many online features for taxpayers and tax pros.
- Tax pros are more relying on IRS transcripts to help their clients with IRS issues and information. In 2024, tax pros downloaded/used over 1.47 billion transcripts.



# Our Goals

- ▶ Understand the current and future scope of IRS online tools
- ▶ Know how to get access to IRS digital tools
- ▶ Use IRS digital tools effectively in helping your clients
- ▶ Activate filing and recording Forms 2848 and 8821 online with the IRS
- ▶ Learn common needs that require working with the IRS outside of filing a tax return
- ▶ Discover practical uses for IRS transcripts
- ▶ Enable proactive client account access to resolve issues more effectively



# Agenda



## ***Working with the IRS***

- ▶ **IRS goes digital**

## ***IRS Online Services Update***

- ▶ Secure Access Digital Identity (SADI)
- ▶ IRS Online Accounts
- ▶ Other tools for tax pros and taxpayers
- ▶ IRS e-Services: SOR and TDS

## ***IRS Transcripts***

- ▶ Overview
- ▶ Best Practices, Tips, and Common uses for transcripts

## ***Proactive Client Support***

- ▶ Monitoring your client's IRS activity



# Many Reasons to Interact With the IRS....

- **Resolving issues with a filed tax return**
  - Account info needed to file an accurate return
  - Refunds and refund holds
  - Tax identity theft
  - Math error notices
- **Account information and confirmation**
  - Payments
  - Filing and extensions
- **Tax and income history**
  - Assist with filing and financial information needs
- **Resolving a tax problem or notice**
- **Evaluating penalties and account discrepancies**
- **Confirm you are in “good standing” (i.e., compliance)**



# Working With the IRS

## 3 primary methods to work with the IRS

- Face-to-face interaction
  - Taxpayer Assistance Center
  - Local compliance enforcement
  - Taxpayer Advocate
- By phone/mail
  - 150+ campus hotlines
  - Practitioner Priority Service (PPS)
  - Service and compliance
- **Use online tools**
  - **Taxpayer tools**
  - **Tax pro tools**
  - **Transcripts**



# Working With the “Future” IRS

- The last 5 years---and future uncertainty =
  - Need for a digital first IRS service model



FIGURE 1.3, IRS Personnel Losses by BOD/Function (as of June 4, 2025)<sup>19</sup>

IRS Business Operating Division/Function	Staffing as of January 25, 2025	Projected Staffing After Separations	Percent Change From January 25, 2025
Chief Counsel	2,740	2,387	▼ -12.88%
Chief Financial Office (CFO)	578	404	▼ -30.10%
Chief Operating Officer (COO)	139	71	▼ -48.92%
Chief Tax Compliance Officer (CTCO)	10	1	▼ -90.00%
Communications and Liaison (C&L)	379	211	▼ -44.33%
Criminal Investigation (CI)	3,589	3,221	▼ -10.25%
Direct File (DF)	27	5	▼ -81.48%
Enterprise Case Management Office (ECMO)	51	15	▼ -70.59%
Facilities Management and Security Services (FMSS)	1,212	894	▼ -26.24%
Human Capital Office (HCO)	2,927	2,079	▼ -28.97%
Independent Office of Appeals (Appeals)	1,775	1,275	▼ -28.17%
Information Technology (IT)	8,647	6,316	▼ -26.96%
IRS Headquarters (HQ)	50	22	▼ -56.00%
Large Business and International (LB&I)	6,763	5,402	▼ -20.12%
Office of Chief Risk Officer (CRO)	37	21	▼ -43.24%
Office of Civil Rights and Compliance (OCRC)	178	90	▼ -49.44%
Office of Professional Responsibility (OPR)	21	15	▼ -28.57%
Online Services (OLS)	220	97	▼ -55.91%
Privacy, Government Liaison and Disclosure (PGLD)	656	456	▼ -30.49%
Procurement	585	306	▼ -47.69%
Research, Applied Analytics and Statistics (RAAS)	620	442	▼ -28.71%
Return Preparer Office (RPO)	119	75	▼ -36.97%
Small Business/Self-Employed (SB/SE)	24,120	15,566	▼ -35.46%
Tax Exempt/Government Entities (TE/GE)	2,286	1,670	▼ -26.95%
Taxpayer Advocate Service (TAS)	1,970	1,480	▼ -24.87%
Taxpayer Experience Officer (TXO)	106	55	▼ -48.11%
Taxpayer Services (TS)	42,134	33,053	▼ -21.55%
Transformation and Strategy Office (TSO)	80	4	▼ -95.00%
Whistleblower Office (WO)	94	69	▼ -26.60%
<b>TOTAL</b>	<b>102,113</b>	<b>75,702</b>	<b>▼ -25.66%</b>



# IRS Goes Digital...



**IRS commissioner charts year-long progress in agency's 'tech-enabled transformation'**

## The Future of the IRS: Transforming for a Digital World

**Funding from the Inflation Reduction Act improves taxpayer service with modern online tools**

**The Internal Revenue Service Is Developing a Digital Asset Monitoring and Compliance Strategy**

December 18, 2023

IR-2024-230, Sept. 4

English | Español

Topics in the news

News releases

Quarterly update highlights expansion on individual, business online accounts; Document Upload Tool hits 1 million submissions and more amended returns can be filed electronically



# Taxpayers and the Digital IRS

<b>Selected IRS.gov Online Tool</b>	<b>2023</b>	<b>2024</b>
IRS.gov visits	881 million	690 million
“Where’s my refund?” app	303 million	383 million
Online payment agreements	2.0 million	2.3 million
“Direct Pay” payments	12.5 million	16 million
Online account sessions	76.1 million	81.2 million



# IRS 2025 Online Service Progress...and Open Issues...

## Progress

- ✓ Focus on adoption of online accounts v. standalone tools
- ✓ Added features to all types of accounts
- ✓ Business online account access for entities
- ✓ Additional transcripts and compliance reports

## Open issues

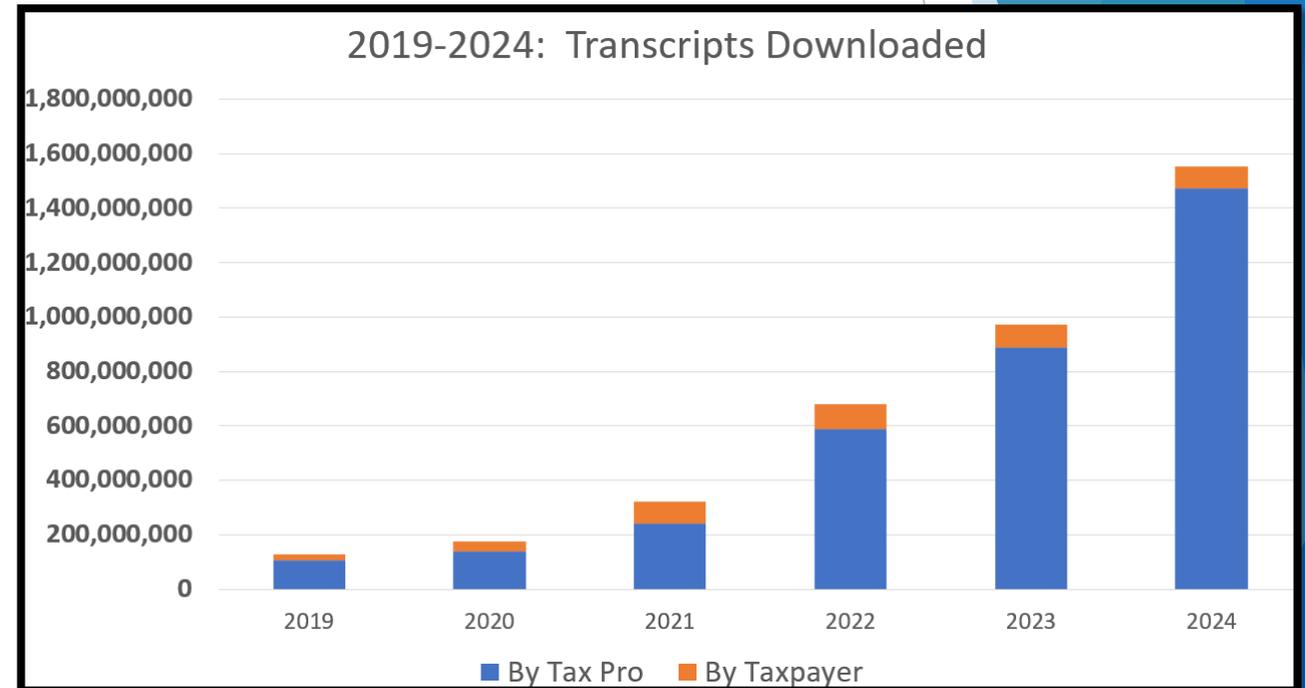
- Additional credentialing service provider options
- Business online account adoption
- Authenticated, real-time interaction with IRS to resolve issues – CHAT!!!
- Ability to do common post-filing interactions (penalty abatement, ability to pay collection agreements, change of address, etc.)
- Real-time Form 2848/8821 recording on CAF
- User-friendly IRS transcripts



# Increase Reliance on IRS Transcripts: 2019-2024 Growth

Why the need for IRS transcripts?

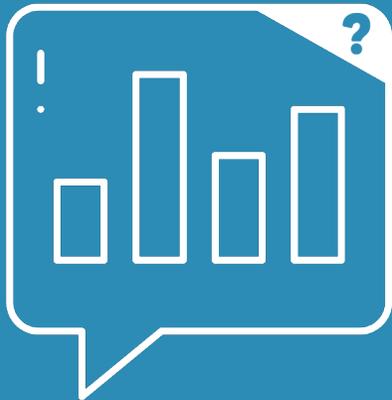
- ▶ Issues with...
  - Can't get ahold of IRS
  - Track return processing and payments
  - Refunds and return errors
  - Tax compliance problems
  - Need account information



***Tax Pros: Downloaded over 1.47 BILLION transcripts in 2024***



# Poll Question #1



## What is the current identity and authentication platform used by the IRS?

- a. IRS “Secure Access”
- b. Login.gov
- c. ID.me
- d. Microsoft Authenticator



# Agenda



## ***Working with the IRS***

- ▶ IRS goes digital

## ***IRS Online Services Update***

- ▶ Secure Access Digital Identity (SADI)
- ▶ IRS Online Accounts
- ▶ Other tools for tax pros and taxpayers
- ▶ IRS e-Services: SOR and TDS

## ***IRS Transcripts***

- ▶ Overview
- ▶ Best Practices, Tips, and Common uses for transcripts

## ***Proactive Client Support***

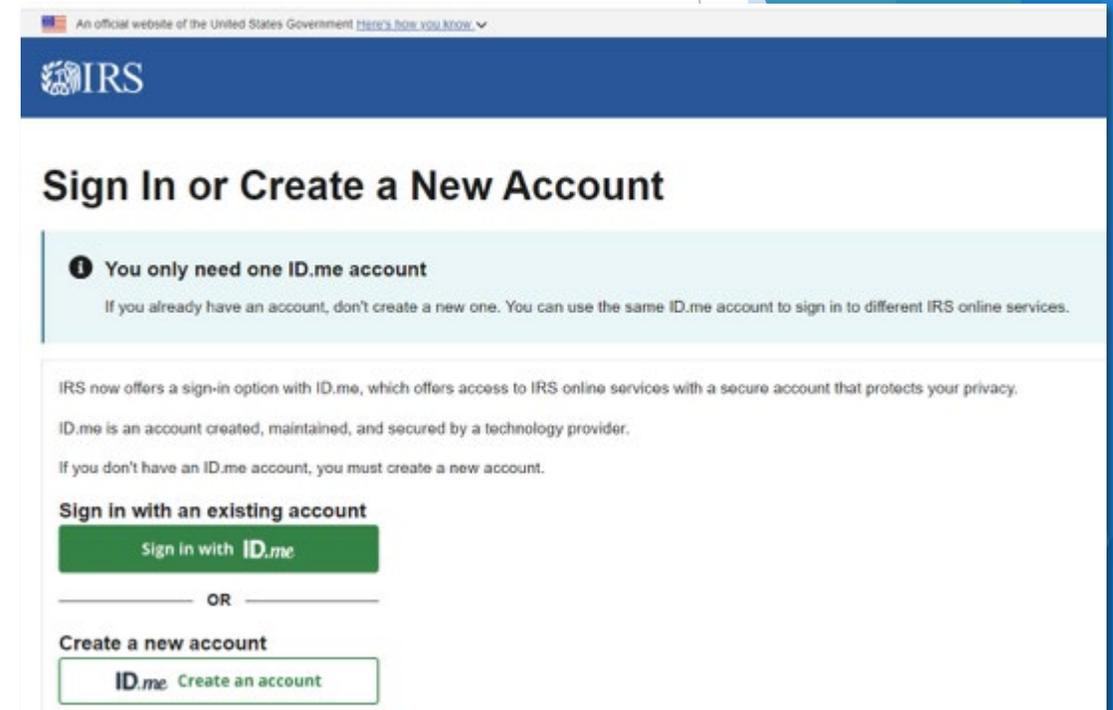
- ▶ Monitoring your client's IRS activity



# SADI: “Secure Access Digital Identity”

IRS uses third-party for authentication and identity verification for taxpayers and tax professionals

- ID.me
- ID.me is MANDATORY as of May 16, 2023, to gain access to IRS online tools requiring authentication
- Watch for future changes to SADI providers as IRS looks to increase online adoption.
- Sept 2024: 46 million taxpayers and tax pros with SADI



An official website of the United States Government [Skip to main content](#)

**IRS**

## Sign In or Create a New Account

**i You only need one ID.me account**  
If you already have an account, don't create a new one. You can use the same ID.me account to sign in to different IRS online services.

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.  
ID.me is an account created, maintained, and secured by a technology provider.  
If you don't have an ID.me account, you must create a new account.

**Sign in with an existing account**  
[Sign in with ID.me](#)

OR

**Create a new account**  
[ID.me Create an account](#)



# SADI and Access to IRS Online Tools

## Taxpayer tools requiring ID.me:

- INDIVIDUAL taxpayer online account
- BUSINESS taxpayer online account
- IRS Secure Messaging
- Get an IP PIN
- IRS Online Payment Agreement
- ID Verification
- TIN matching

## Tax pro tools requiring ID.me:

- E-file application
- IRS e-Services programs, including the Transcript Delivery System (TDS)
- IRS e-mailbox (Secure Object Repository)
- Tax Pro Account
- Submit 2848/8821 online
- IRS Secure Messaging

- **Don't require ID.me:** (require one-time authentication with taxpayer filing information)
  - "Where's my refund?" and "Where's my amended return?"
  - "IRS Direct Pay"
- No authentication required:
  - IRS "Document Upload Tool"
  - IRS "Get Transcript" by mail tool



# ID.me: Creating an IRS Online Account

## Steps to create:

- Go to any IRS online tool home page:
  - Example: online account:  
<https://www.irs.gov/payments/your-online-account>
- Select “Create an account”
- Register and authenticate using ID.me verification service
- Once verified – you have an IRS online account!

The screenshot shows the IRS website's sign-in and account creation interface. At the top, it says "An official website of the United States Government" and "here's how you know". The main heading is "Sign In or Create a New Account". Below this, there is a paragraph explaining that IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy. It also states that ID.me is an account created, maintained, and secured by a technology provider, and that if you don't have an ID.me account, you must create a new account.

There are two main options: "Sign in with an existing account" and "Create a new account". The "Sign in with an existing account" option has a green button labeled "Sign in with ID.me". The "Create a new account" option has a green button labeled "ID.me Create an account".

Below these options is a section titled "Requirements: create an account at ID.me" with a list of requirements:

- Email/PW
- Cell phone/landline
- Verify identity
  - Photo ID (DL, state ID, passport)
  - Take selfie on smartphone/computer
- Video support for those who cannot verify

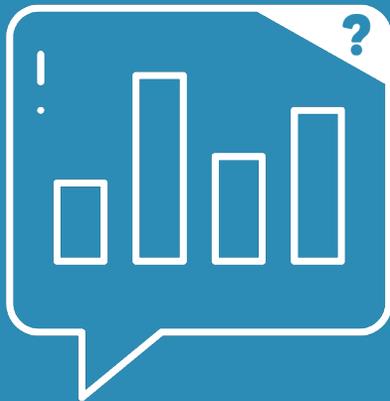
At the bottom, there is a "Frequently Asked Questions" section with three questions:

- + How do I verify my identity?
- + What if I can't verify my identity?
- + What is ID.me?

Your ID.me login is used for ALL IRS authenticated applications!



## Poll Question #2



### What is the most used IRS online tool?

- a. Individual online account
- b. Business online account
- c. Tax pro online account
- d. “Where’s my refund?”



# Agenda



## ***Working with the IRS***

- ▶ IRS goes digital

## ***IRS Online Services Update***

- ▶ Secure Access Digital Identity (SADI)
- ▶ **IRS Online Accounts**
- ▶ Other tools for tax pros and taxpayers
- ▶ IRS e-Services: SOR and TDS

## ***IRS Transcripts***

- ▶ Overview
- ▶ Best Practices, Tips, and Common uses for transcripts

## ***Proactive Client Support***

- ▶ Monitoring your client's IRS activity



# IRS Online Services: Accounts and Digital Tools



Individual online account

Business online account

Tax Pro online account

## IRS e-Services

- SOR
- TDS
- E-file application

Standalone online tools

Online tools change often: <https://www.irs.gov/help/tools>



# Taxpayer “Your Online Account” - Login

irs.gov/payments/online-account-for-individuals

An official website of the United States Government

IRS

Help | News | English

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

Home / File / Individuals / Your information / Online account for individuals

## Online account for individuals

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#)

**Individuals**

- Who should file
- How to file
- When to file

Access your individual account information including balance, payments, tax records and more.

[Sign in to your online account](#)

If you're a new user, have your photo identification ready. More information about identity verification is available on the sign-in page.

ID.me + IRS

### Sign in to ID.me

New to ID.me?  
[Create an ID.me account](#)

Email

Password

[Sign in to ID.me](#)

[Forgot password](#)



# Taxpayer “Your Online Account” Feature: Status

IRS

John Q. Taxpayer | English | Profile | Help | Logout

Account Home | Account Balance | Payments | Records and Status | Notices and Letters | Forms | Authorizations

## Welcome John Q. Taxpayer

### Account Status

Total Amount Owed  
as of September 27, 2024:

**\$0.00**

[View Balance Details](#)

### Payments

[MAKE A PAYMENT](#)

[View Payment Options](#)

[View Payment Activity](#)

### Notifications

There are no notifications at this time.

### Records and Status

[View Tax Records](#) for:

- Key information from your most recent tax return
- Downloadable transcripts
- Tax Compliance Report available to check if you filed and paid all your taxes

View Status for:

- Current or past [audits](#)
- [Refund](#) for the 3 most recent years

[View Notices and Letters](#) for correspondence from the IRS

Some taxpayers will be able to “chat” with the IRS through the account

The payoff amount, updated for the current calendar day



# Taxpayer “Your Online Account” Features: Account Balance

Account Home **Account Balance** Payments Records and Status Notices and Letters Forms Authorizations

Account Home / Account Balance

## Account Balance

The balance owed for each tax year(s)

**Total Amount Owed**  
**\$0.00**

The information provided is based on our current data.

The numbers here may not reflect:

- Recently filed or processing returns
- Pending payments or adjustments
- Information on your business account
- Installment agreement fees

[Make a payment](#)

[Frequently Asked Questions About Balances](#)

### Details By Year

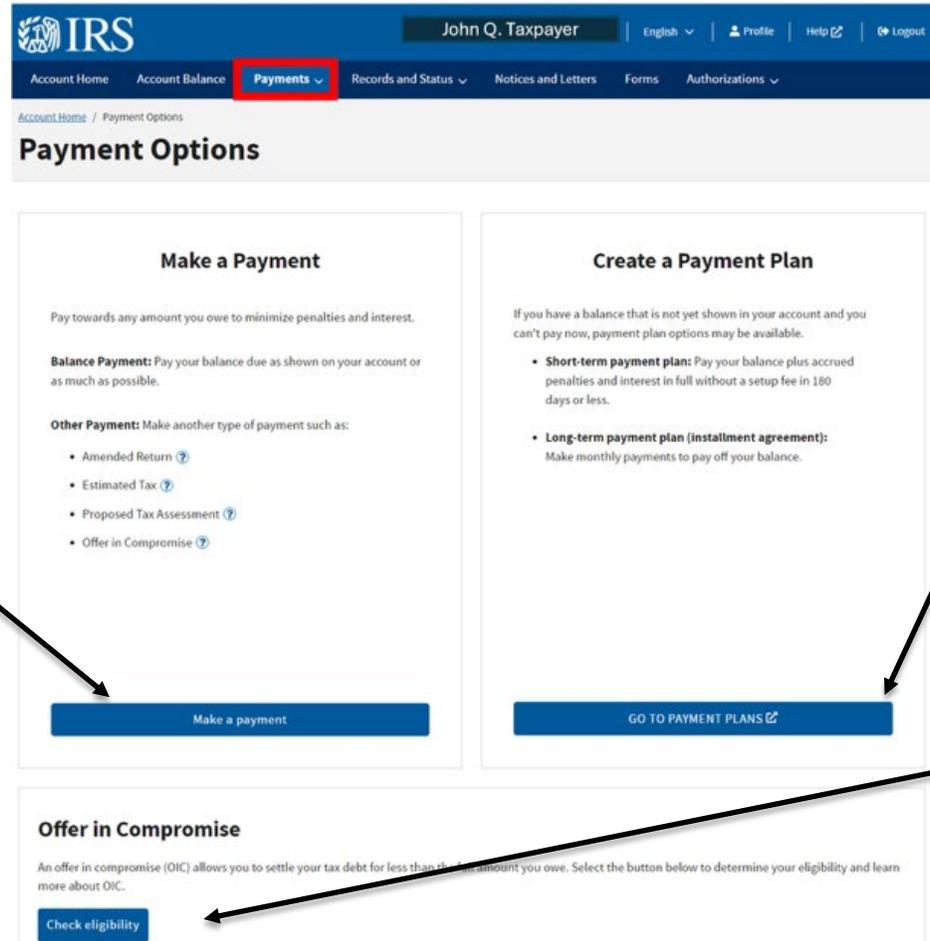
Tax Year	You Owe
+ 2024	INFO
2023	\$0.00
2022	\$0.00
2021	\$0.00
2020	\$0.00

+ 2022 Notice of lien \$326.67

**Lien payoff letter**



# Taxpayer “Your Online Account” Features: Payment Options



Access IRS Direct Pay

Access IRS Online Payment Agreement

Access IRS OIC Pre-qualifier tool



# Taxpayer “Your Online Account” Features: Payment Activity

IRS | John Q. Taxpayer | English | Profile | Help | Logout

Account Home | Account Balance | **Payments** | Records and Status | Notices and Letters | Forms | Authorizations

Account Home / Payment Activity

## Payment Activity

**+** Pending and Scheduled Payments

**-** Processed Payments

View payments made in the past 5 years. Note that check or money order payments may take up to 3 weeks to show here.  
This list does not include tax withholding.

Date	Tax Year	Type	Payment Method	Amount	EFT Number
Sep 16, 2024	2024	Estimated Tax Payment	Online Account	\$3,000.00	#####
May 29, 2024	2024	Estimated Tax Payment	Online Account	\$3,000.00	#####
Apr 4, 2024	2024	Estimated Tax Payment	Direct Pay	\$3,000.00	#####
Feb 27, 2024	2023	Balance Payment	E-File	\$2,409.00	#####
Feb 7, 2024	2023	Balance Payment	Online Account	\$200.00	#####
Jan 3, 2024	2023	Estimated Tax Payment	Direct Pay	\$100.00	#####
Mar 14, 2022	2021	Balance Payment	Direct Pay	\$13,000.00	#####
Jan 8, 2020	2019	Estimated Tax Payment	Direct Pay	\$4,000.00	#####

**+** Canceled Payments

**+** Returned Payments

Payments made in past  
5 years



# Taxpayer “Your Online Account” Features: Payment Activity

IRS John Q. Taxpayer English Profile Help Logout

Account Home Account Balance Payments Records and Status Notices and Letters Forms Authorizations

Account Home / Payment Options / Make a Payment

## Make a Payment

1 Payment info 2 Payment details 3 Review & submit 4 Payment status

### Payment info

All fields with an asterisk (\*) are required.

#### Payment method

Select the payment method you want to use today.\*

Pay by bank account  
 Pay by card (on an external website)

#### Select your payment type (0 of 5 payments)

Learn more about payment type options (?)

Select the type of payment you want to make. You can pay towards multiple payments in a single transaction.

You may include up to 5 payments per transaction and submit up to 4 transactions per day.

You must complete your payment successfully by 11:45 p.m. ET on your due date, if applicable.

Select your payment type\*

- Select an option
- Select an option
- Pay towards your balance
- Amended return
- Estimated tax
- Proposed tax assessment

Payment type Payment amount

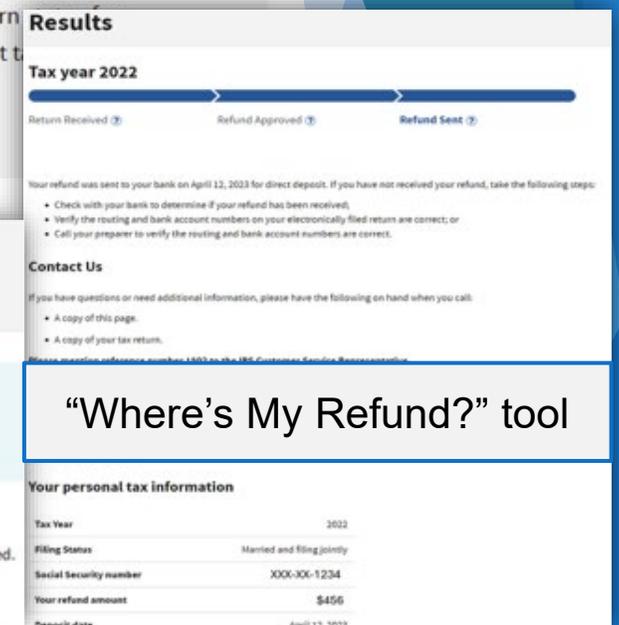
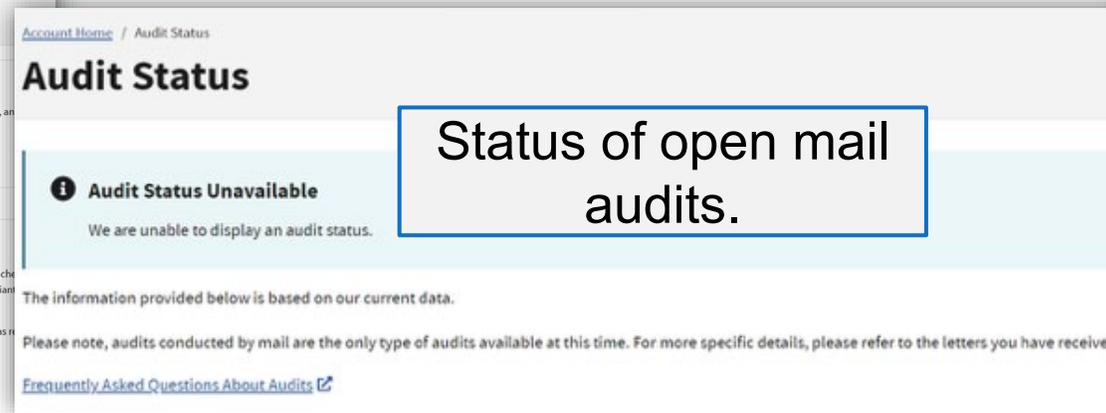
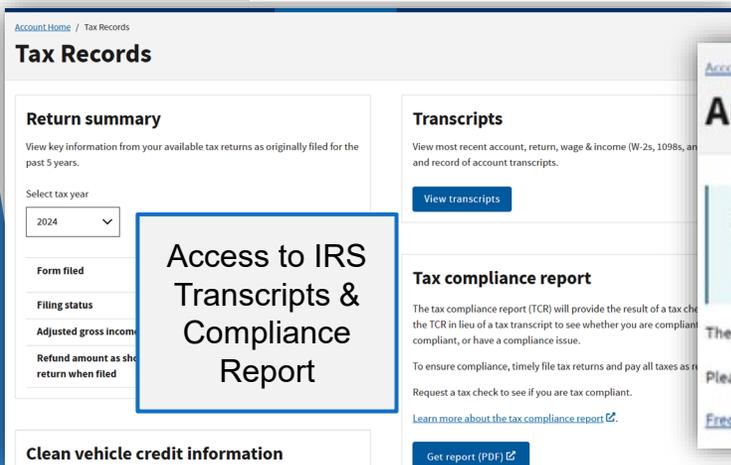
Total payment amount \$0.00

Next

Cancel



# Taxpayer “Your Online Account” Features: Tax Records and Status



# New for 2025: Information Returns

- 2023 and 2024 tax years
- Many IRS forms as they are filed **DURING** tax season
  - Form 1095-A also!
  - W-2s
  - 1099s
- Some exclusions

Full list here:

<https://www.irs.gov/payments/online-account-for-individuals-frequently-asked-questions>

The screenshot shows the IRS online account interface. At the top, there's a navigation bar with 'Account Home', 'Account Balance', 'Payments', and 'Records and Status'. Below that, the page title is 'Information Return Documents'. The main content area contains several paragraphs of text explaining that information returns are filed and required to be reported to the IRS by employers, financial institutions, etc. It also mentions that information for the current tax year will be made available in the online account as it is filed. A 'Disclaimer Notice' section follows, stating that the information on this page does not originate from the IRS and may include information that has been filed with the IRS. At the bottom, there's a list of documents for the years 2024 and 2023. The 2023 section is expanded, showing a list of forms with their titles and status. Some forms are marked as 'CORRECTED'.

Form and Title	Status
1099-DIV Dividends and Distributions	
1099-INT Interest Income	
1099-R Retirement/Pensions/Annuities, etc.	CORRECTED
1099-R Retirement/Pensions/Annuities, etc.	CORRECTED
1099-R Retirement/Pensions/Annuities, etc.	
1099-R Retirement/Pensions/Annuities, etc.	
W-2 Wage and Tax Statement	CORRECTED
W-2 Wage and Tax Statement	



# Audit Status

**IRS** ROBIN GRAY | English | Profile | Help | Logout

Account Home | Account Balance | Payments | **Records and Status** | Notices and Letters | Forms | Authorizations

Account Home / Audit Status

## Audit Status

The information provided is based on our current data.  
Please note, audits conducted by mail are the only type of audits available at this time. For more specific details, please refer to the letters you have received.

### Open Audits

Tax Year 2022	Tax Year 2021
<b>Start Date</b> 09/04/2022	<b>Start Date</b> 10/07/2021
<b>Letter Issued Date (Most Recent)</b> 10/11/2022	<b>Letter Issued Date (Most Recent)</b> 11/07/2021
<b>Response Due Date</b> 12/13/2022	<b>Response Due Date</b> 12/07/2021
<b>Correspondence Received Date</b> 12/13/2022	<b>Correspondence Received Date</b> We apologize for the delay in reviewing your response received on 12/01/2021, due to the large volume of inquiries received. After we review your correspondence, we will notify you.
<b>Additional Information Required</b> The IRS sent a letter requesting additional information. Please refer to that letter for detailed instructions.	<b>Transfer</b> Your case was transferred on 12/14/2021. The receiving office will contact you.

### Audit Status

- View latest status on certain types of audits conducted by mail
- Includes status for open and closed audits



# Taxpayer “Your Online Account” Features: Transcripts/Compliance Report

**IRS** | John Q. Taxpayer | English | Profile | Help | Logout

Account Home | Account Balance | Payments | **Records and Status** | Notices and Letters | Forms | Authorizations

Account Home / Tax Records / Transcripts

## Transcripts

This page lists the transcripts currently available online. To request a transcript for a tax year not available, you must submit [Form 4506-T](#).

Customer File Number

### Account Transcripts

These transcripts show changes you or the IRS made after the original return was filed, such as making estimated tax payments or filing an amended return.

Available transcripts

- 2025 Account Transcript [PDF] [EN](#) | [ES](#)
- 2024 Account Transcript [PDF] [EN](#) | [ES](#)
- 2023 Account Transcript [PDF] [EN](#) | [ES](#)
- 2022 Account Transcript [PDF] [EN](#) | [ES](#)

[Show more transcripts](#)

### Wage & Income Transcripts

These transcripts show data from information returns, such as W-2s, 1098s, and 1099s reported to the IRS. The transcript may not be complete until all earnings are reported.

Available transcripts

- 2024 Wage & Income Transcript [PDF] [EN](#) | [ES](#)
- 2023 Wage & Income Transcript [PDF] [EN](#) | [ES](#)
- 2022 Wage & Income Transcript [PDF] [EN](#) | [ES](#)
- 2021 Wage & Income Transcript [PDF] [EN](#) | [ES](#)

### Return Transcripts

These transcripts show most line items from your return as it was originally filed, including associated items. Lending institutions offering mortgages often access these transcripts.

Available transcripts

- 2024 Return Transcript [PDF] [EN](#) | [ES](#)
- 2023 Return Transcript [PDF] [EN](#) | [ES](#)
- 2022 Return Transcript [PDF] [EN](#) | [ES](#)
- 2021 Return Transcript [PDF] [EN](#) | [ES](#)

### Record of Account Transcripts

These transcripts combine the information from your return transcripts and account transcripts.

Available transcripts

- 2024 Record of Account Transcript [PDF] [EN](#) | [ES](#)
- 2023 Record of Account Transcript [PDF] [EN](#) | [ES](#)
- 2022 Record of Account Transcript [PDF] [EN](#) | [ES](#)
- 2021 Record of Account Transcript [PDF] [EN](#) | [ES](#)

## Transcripts:

- Return transcript: current and past three years
- Record of account: current and past three years
- Account: current and past 5 years
- Wage/Income: current and past 9 years

**IRS Tax Compliance Report**

Name: John Q. Taxpayer  
SSN: XXX-XX-1234  
Date: September 27, 2024

**Compliant**

Tax returns were filed and taxes were paid on time. There are no outstanding tax debts.

### Filing information

IRS tax records don't show any overdue individual or business tax returns (if you're a sole proprietor required to file excise or employment tax returns). Visit [www.irs.gov](http://www.irs.gov) or call 800-829-1040 for tax help.

Tax period	Tax type	Return filing information
2024	1040 Series	Return was timely filed by the due date (including extensions).
2023	1040 Series	Return was timely filed by the due date (including extensions).
2022	1040 Series	Return was timely filed by the due date (including extensions).
2021	1040 Series	Return was timely filed by the due date (including extensions).

### Amount you owe

IRS tax records don't show any unpaid federal income, employment or excise tax debt

### Additional information

IRS tax records show no late payments of federal income, employment, or excise taxes for the most recent four tax years

We haven't assessed fraud penalties in the last five years.

This report contains sensitive taxpayer data

Letter 6201 (Rev. 6-2020)  
Catalog Number 72523W



# Taxpayer “Your Online Account” Features: Notices/Letters

- 2025: 250+ Notices
- The IRS plans to periodically release more notices to the online account

The screenshot shows the IRS online account interface for a taxpayer named John Q. Taxpayer. The navigation bar includes links for Account Home, Account Balance, Payments, Records and Status, Notices and Letters (highlighted with a red box), Forms, and Authorizations. The main content area is titled 'Notices and Letters' and includes a section for 'View select notices available online' with a note about digital versions of IRS notices. Below this is a section for 'Manage your paperless or email notification preferences' with a link to 'View your profile'. A list of 4 items is shown, with the first item selected and expanded. The expanded notice is titled 'We Assigned you an IP PIN' and dated 01/06/2025. The notice text states: 'We assigned you an Identity Protection Personal Identification Number (IP PIN) to use on your federal tax returns.' A 'View notice [PDF]' button is visible. Below the notice, there are sections for 'Get answers to your questions' and 'To Report an Error with Your Notice'.

Inbox	Subject	Date
	We Assigned you an IP PIN We assigned you an Identity Pr...	01/06/2025
	We Assigned you an IP PIN We assigned you an Identity Pr...	01/09/2023
	We Assigned you an IP PIN We assigned you an Identity Pr...	01/10/2022
	We Assigned you an IP PIN We assigned you an Identity Pr...	01/04/2021



# Taxpayer “Your Online Account” Features: Forms

Form #	Title	Revision date	Posted
Form 832	Application for Registration (For Certain Exempt Tax Activities)	Dec 2022	09/15/2024
Form 526	Offer in Compromise	Apr 2024	09/30/2025
Form 360-E	Consent Agreement Under Section 965(d)(2)	Dec 2019	09/15/2024
Form 3884	ACH Vendor/Miscellaneous Payment Enrollment	Apr 2016	09/15/2024
Form 4506-E	Identity Theft Victim's Request for Copy of Fraudulent Tax Return	Aug 2023	09/15/2024
Form 5646	Claim for Damage, Injury, or Death	Jan 2017	09/15/2024
Form 5708	Election/Revocation of Election by an Eligible Section 501(c)(2) Organization to Make Expenditures to Influence Legislation (Under Section 501(b) of the Internal Revenue Code)	Sep 2016	12/08/2024
Form 5224	Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security and Medicare Taxes	Sep 2022	12/08/2024
Form 8328	Carryforward Election of Unusual Private Activity Bond Volume Cap (Under Sections 146(f) and 142(d))	Aug 2022	12/08/2024
Form 8453-E	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status	Aug 2019	12/08/2024
Form 8546	Claim for Reimbursement of Bank Charges	Nov 2024	05/09/2025
Form 8609	Low-Income Housing Credit Allocation and Certification	Dec 2021	09/15/2024
Form 8620	Annual Low-Income Housing Credit Agencies Report (under section 42(i)(3) of the Internal Revenue Code)	Jan 2023	09/15/2024
Form 8809-EX	Request for Extension of Time to File an e-STARTS Information Return	Jan 2024	09/15/2024
Form 8809-I	Application for Extension of Time to File FATCA Form 8966	Nov 2015	12/08/2024
Form 8823	Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition	Jun 2023	09/15/2024
Form 8857	Request for Innocent Spouse Relief	Jan 2023	05/09/2025
Form 8808	Statement for Individuals Who Begin or End Bona Fide Residence in a	Oct 2024	12/08/2024

**Form 14039-B**  
(Rev. 5-2021)  
**Business Identity Theft Affidavit**  
OMB Number 1545-2139  
Catalog Number 64092C

1 Instructions   2 Section A   3 Section C   4 Section D   5 Section F   6 Review   7 Submitted/Download

**Instructions**

**Important Things You Should Know**

- Form 14039-B is used by business entities, estates, trusts or exempt organizations who may be a victim of identity theft and are requesting assistance from the IRS in resolving issues impacting their business entity.

Next



# Taxpayer “Your Online Account” Features: Authorizations

View, approve or reject authorization requests sent to your account:

- Power of Attorney (POA)** - Authorize an individual to represent you in tax matters before the IRS and to review or receive your confidential tax information for the matters and years you specify.
- Tax Information Authorization (TIA)** - Designate an individual, corporation, firm, organization or partnership to receive your confidential tax information for the matters and years you specify.

[More about third-party authorizations](#)

You still must meet your tax obligations when you authorize someone to represent you.

Sign up for email notifications about authorizations in [your profile](#).

### Online Authorization Requests

Requests pending your action are deleted after 120 days. If a request is deleted, ask the requestor to send a new one to your account.

Requestor	Date Requested	Type	Status	Actions
Joe CPA	07/22/2024	TIA	Approved	<a href="#">View</a>
Jane Legal	07/24/2024	TIA	Approved	<a href="#">View</a>
Mary Fantaxtic	07/21/2021	POA	Approved	<a href="#">View</a>

**More Information:**

- [Authorization Status Types](#)
- [How to Authorize a Third-Party](#)
- [How to Authorize Multiple Third Parties](#)

Taxpayers can sign a Form 2848 or 8821 online (cannot revoke)

## Power of Attorney and Tax Information Authorizations

### Approved Power of Attorney

Joe CPA is authorized to represent you before the IRS and receive your confidential tax information for the matters described in this power of attorney.

[PRINT](#)

### Power of Attorney

#### Taxpayer Information

Taxpayer Identification Number	123-45-6789
Name	John Q. Taxpayer
Address	MyStreet BigCity, NC 22222

#### Representative Information

CAF Number	0000-11111R
Name	Joe CPA
Address	ABC Way My City, NC 22555

#### Tax Matters

Tax matter	Civil Penalty
Tax Period(s)	March 31, 2001 - September 30, 2010

#### Notices



# Taxpayer “Your Online Account” Features: IVES Transcript

Authorize an IVES user  
to get your transcripts  
(1X access)

The screenshot displays the IRS online account interface. At the top, the IRS logo is on the left, and the user's name 'John Q. Taxpayer' is on the right. Below the logo, a navigation bar includes 'Account Home', 'Account Balance', 'Payments', 'Records and Status', 'Notices and Letters', 'Forms', and 'Authorizations', which is highlighted with a red box. The main content area is titled 'Tax Return Transcript Authorization' and contains the following text: 'You can authorize a Requestor to order tax transcripts on your behalf for the purpose of income verification. If you authorize a request, the Client listed on the request will receive the tax transcripts requested.' Below this is a link for 'More about Income Verification Express Services'. A section titled 'Online Authorization Requests' shows a message: 'You have no online requests for tax return transcript authorizations.' At the bottom, under 'More Information:', there are two expandable links: 'How to Authorize a Tax Return Transcript' and 'Privacy Notice'.



# Taxpayer “Your Online Account” Features: Profile

- Secure Messaging
- Current name and address
- Email
- Bank account changes
- Email notifications
- Paperless notices and IP PIN
- Coming soon—  
change of address!

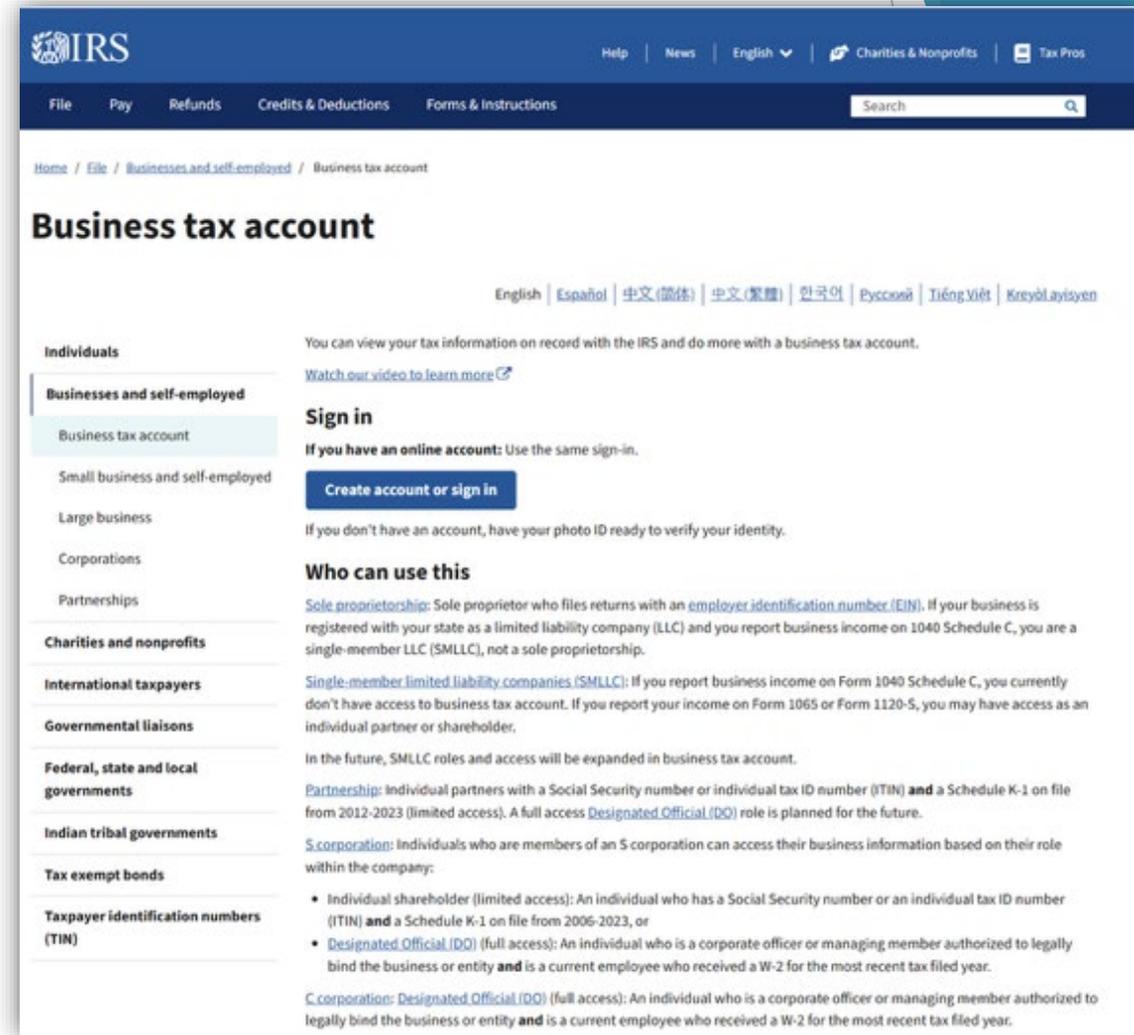
The image displays two screenshots of the IRS 'Your Online Account' Profile page. The left screenshot shows the 'Personal information' section, which includes fields for Full name (John Q. Taxpayer), Email address (JohnQ.Taxpayer@email.com), and Mailing address (MyStreet, BigCity, NC 22222, United States). The right screenshot shows the 'Identity Protection PIN (IP PIN)' section, which displays the assigned IP PIN as 390635 and provides instructions on its use, including a list of rules and a link to FAQs.



# Business Tax Account

## Quick facts

- Released Fall 2023
- Features being added continuously
- Access through an individual ID.me login
- Access online: <https://www.irs.gov/businesses/business-tax-account>



# Business Tax Account: Current Capabilities

An official website of the United States Government [Here's how you know](#)

IRS

John Q. TaxPro | English | Help | Logout

## Welcome to business tax account

All new and returning users must select a role.  
Once authorized, you can view and access your businesses.

<b>Designated Official</b> Take tax-related actions in the highest-level role and manage users on behalf of your entity. <b>SELECT</b>	<b>Partner</b> View limited tax details for the years you have a Schedule K-1 (Form 1065) on file. <b>SELECT</b>	<b>Shareholder</b> View limited tax details for the years you have a Schedule K-1 (Form 1120 S) on file. <b>SELECT</b>	<b>Clean Energy Business</b> Receive credits for clean energy and manufacturing. <b>SELECT</b>
--	--	--	--

If your role isn't listed or you need more information, visit [business tax account](#).

## Who can currently use Business Account:

- Schedule C filer with Form 941 filing requirement (not SMLLCs – future addition)
- Individual shareholder on 1120S who receives a K-1 (limited access)
- Individual partner on 1065 who receives a K-1 (Limited access)
- Designated officials:
  - S Corporation (officer/W-2 employee)
  - C Corporation (officer/W-2 employee)
  - Partnership (future)
  - Must revalidate each year in June/July



# Business Account: Registering the DO

**November 4, 2024, Feature: Add Entity and Designate an Official**

## Add Entity

All new and returning users must select a role. Once authorized, you can view and access your businesses.

### Designated Official

Take tax-related actions in the highest-level role and manage users on behalf of your entity.

**SELECT**

### Clean Energy Business

Receive credits for clean energy and manufacturing.

**SELECT**

If your role isn't listed or you need more information, visit [business tax account](#)

## Register as a Designated Official (DO)

A DO is an individual legally authorized to act on behalf of a business or entity.

### DO permissions

- View account information (such as Account Balance and Tax Records)
- Make payments
- Authorize and manage users

### Eligible entity types

Each should have a specific form on file with the IRS. [View entity forms.](#)

- C Corporations and S Corporations

**REGISTER**

## How It Works

### Step 1 - Fill Out Entity Information

#### What you need

- Employer ID number (EIN)
- Entity type
- Documents to prove you can legally bind the entity, if applicable

### Step 2 - Request Personal Identification Number (PIN)

#### What you need

- Business or entity **address** on file with the IRS to mail the PIN (must be a U.S. state or District of Columbia)
- **E-signature** to legally bind your business or entity

### Step 3 - Enter PIN

#### About your PIN

- Arrives within 5-10 business days in an **IRS notice** sent to the business or entity mailing address
- Is for **1 time use** and **valid for 44 days** after submitting your registration



# Business Tax Account: Associated Entities

The screenshot shows the IRS Business Tax Account interface. At the top, there is a navigation bar with the IRS logo on the left, the user name "John Q. Taxpayer" in the center, and "Help" and "Logout" links on the right. Below the navigation bar, the main heading reads "Welcome to your business tax account". Underneath this heading, a prompt says "Make a selection to continue to your account home:". There are two selectable options, each with a person icon and a dark blue button: "XYZ LP Partner" and "ABC LLC Shareholder". At the bottom left of the main content area, there is a link that says "Add Clean Energy account".

Select an associated entity



# Business Tax Account: Limited Access View Status/Balance/Payments/Profile

Limited access for sole props, 1120S shareholders, and 1065 partners:

- Balance, by year
- Make a payment on balance due or tax deposits
- View payment activity for past 5 years
- Profile: entity type/EIN

Designated Officials can:

- Manage authorizations and access
- Transcripts
- Business Compliance Report
- View notices/letters

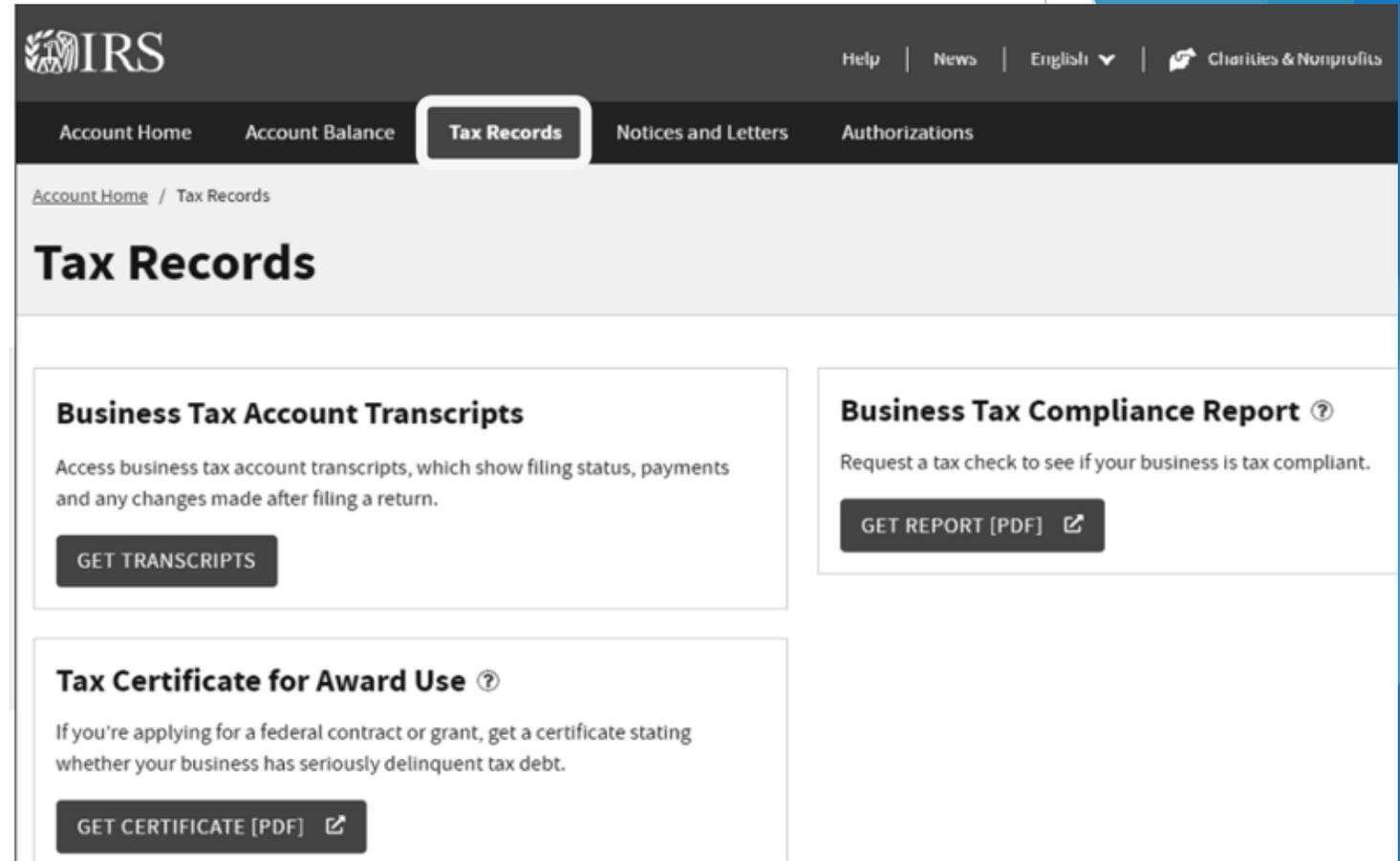
The screenshot displays the IRS Business Tax Account Limited Access View. At the top, the IRS logo is on the left, and the user name 'John Q. Taxpayer' and entity 'ABC LLC' are on the right. A navigation bar contains 'Account Home' (highlighted with a red box), 'Account Balance', 'Payments', and 'Tax Records'. Below this, a 'Welcome' message is followed by 'Account Status' information, including a list of tax years (2020 - 2020, 2021 - 2021, 2022 - 2022, 2023 - 2023, 2024 - 2024) and buttons for 'MAKE A PAYMENT' and 'VIEW BALANCE DETAILS'. A 'Payments' section is partially visible at the bottom. A 'Profile' sidebar is overlaid on the right, showing 'Business Information', 'Manage Access', and 'Wallet' options.



# Tax Records: Full View for Designated Officials

Coming soon: more  
business transcripts

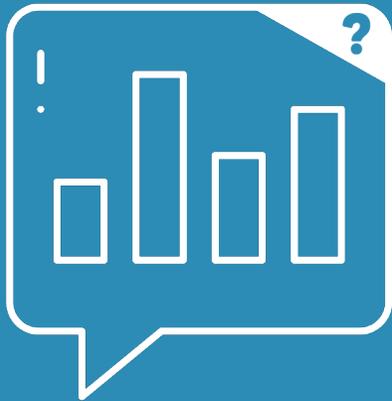
- ▶ Business income transcripts
- ▶ Return transcripts for 990 series, 1041, more 1120 series



The screenshot shows the IRS online portal interface. At the top left is the IRS logo. To the right are links for Help, News, English (with a dropdown arrow), and Charities & Nonprofits. Below this is a navigation bar with links for Account Home, Account Balance, Tax Records (highlighted with a white box), Notices and Letters, and Authorizations. The main content area has a breadcrumb trail: Account Home / Tax Records. The title 'Tax Records' is prominently displayed. There are three main sections: 1. 'Business Tax Account Transcripts' with a description 'Access business tax account transcripts, which show filing status, payments and any changes made after filing a return.' and a 'GET TRANSCRIPTS' button. 2. 'Business Tax Compliance Report' with a description 'Request a tax check to see if your business is tax compliant.' and a 'GET REPORT [PDF]' button with an external link icon. 3. 'Tax Certificate for Award Use' with a description 'If you're applying for a federal contract or grant, get a certificate stating whether your business has seriously delinquent tax debt.' and a 'GET CERTIFICATE [PDF]' button with an external link icon.



## Poll Question #3



**How long does it currently  
take to record a Form 2848  
or 8821 with IRS CAF?**

- a. Less than 1 week**
- b. 1-2 weeks**
- c. 1-2 months**
- d. 1 day**



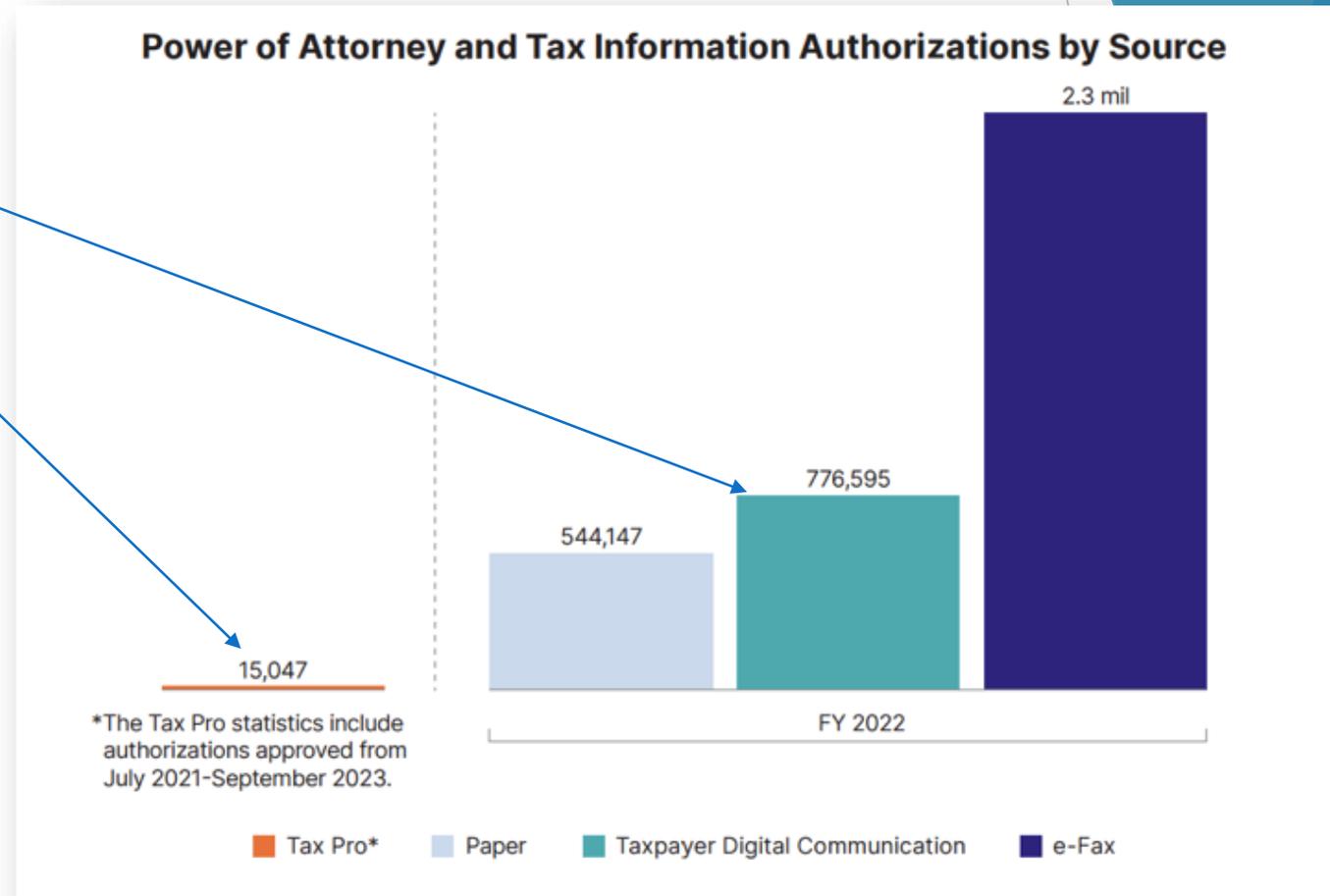
# 3 Primary Ways to File Your Form 2848/8821 With the IRS

	Mail/Fax to IRS CAF Unit	Use Submit Form 2848/8821 Online	Tax Pro Account/ Taxpayer Account
Level of difficulty	Easy	Easy	Difficult
Instant access to client info/transcripts?	No: ~1-25 business days to record on CAF (varies greatly) Status: <a href="https://www.irs.gov/help/processing-status-for-tax-forms">https://www.irs.gov/help/processing-status-for-tax-forms</a>		<b>Yes: Can use IRS e-Services TDS immediately</b>
How to record with CAF	<ul style="list-style-type: none"> <li>West/Miss. River (Ogden): (855) 214-7522</li> <li>East/Miss. River (Memphis): (855) 214-7519</li> <li>International (Philadelphia): (855) 772-3156</li> </ul>	At IRS.gov: Use Tax Pro access to “Submit 2848/8821 Online” application <b>Use “e-sign”</b>	At IRS.gov: requires <u>both</u> Tax Pro and Taxpayer Account access and actions



# Forms 2848/8821 Submission Methods

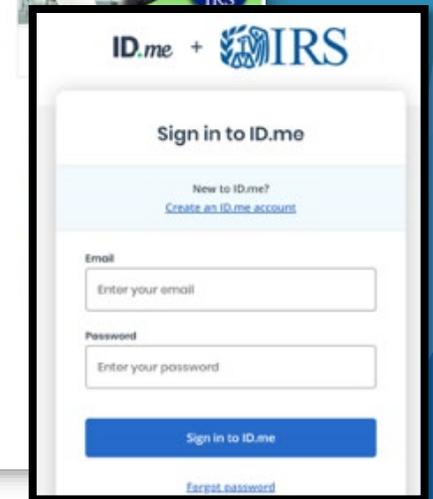
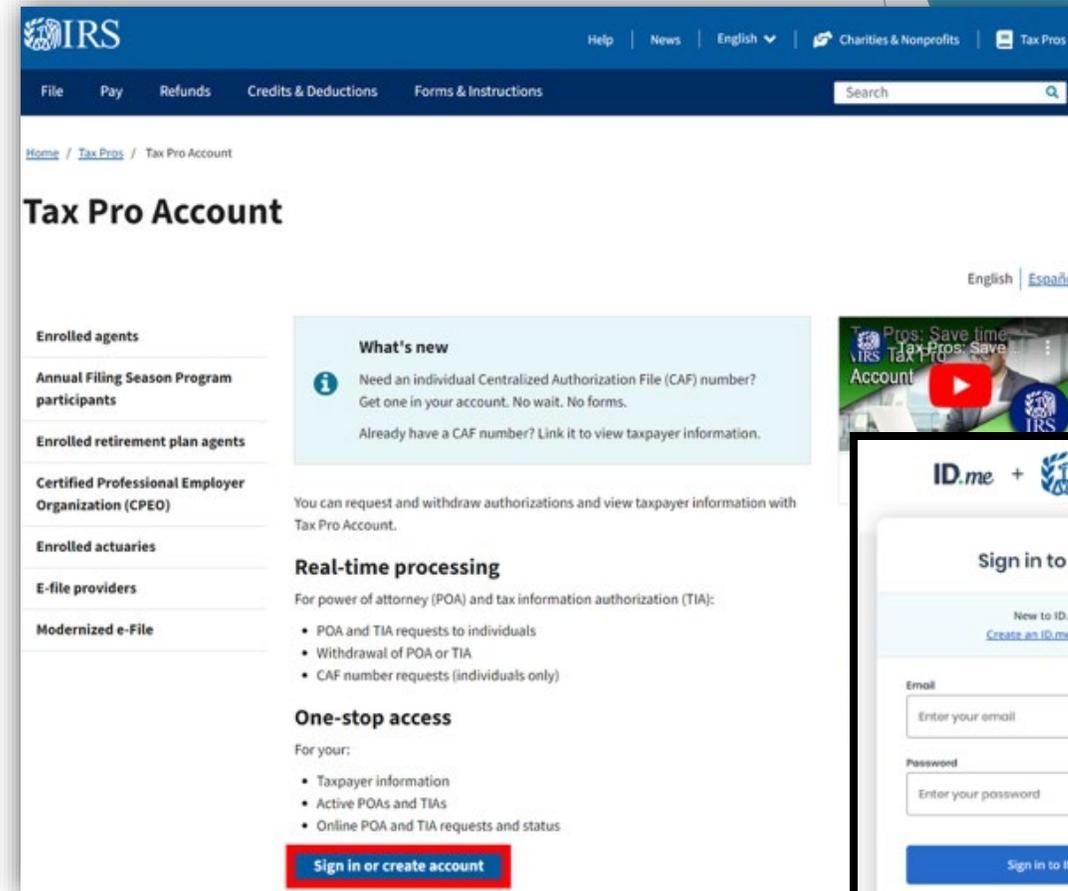
- **Popular:** Submit 2848/8821 online
- **Not so popular:** Tax Pro Account/ Taxpayer Account



# Tax Pro Account

## Quick facts:

- ID.me authentication required
- Request 2848/8821 authorization
- Request CAF#
- Link existing CAF#(s)
- Manage authorizations (view and withdraw)
- Client info and interactions: balances, payments, access OPA
- Email notifications
- Access TDS
- Much more to come...



[IRS.gov/tax-professionals/tax-pro-account](https://www.irs.gov/tax-professionals/tax-pro-account)



# Tax Pro Account: Home

## Current features

- Authorization requests and submissions
- CAF management
- Manage clients under authorization
- Quick access to TDS
  - Secure Messaging?
- In Progress: chat

IRS

John Q. TaxPro | Profile | Logout

Tax Pro Account Home | Authorization Requests | Taxpayers

### Welcome John Q. TaxPro

**What's new**

Payments on behalf of individual clients:

- Make a payment
- View and create payment plans

### Request Authorization

You can send a request for Power of Attorney (POA) or Tax Information Authorization (TIA) to a taxpayer's account. To request POA or TIA, you need a [Centralized Authorization File \(CAF\) number](#). If you don't have one, [request a CAF number](#).

[REQUEST POA](#) [REQUEST TIA](#)

### Your Requests

View authorization requests you sent to taxpayers through Tax Pro Account.

[View Your Requests](#)

### Taxpayers

You can view taxpayers with active Authorizations recorded on the Centralized Authorization File (CAF) when you [link your CAF number](#).

[View Taxpayers](#)

### Notifications

[Get Notified by Email](#)  
Sign up in [your profile](#).

### Forms 2848 and 8821

You can also submit POA and TIA with [secure form upload](#).

### Transcript Delivery System (TDS)

View taxpayer transcripts in a secure, online session.

[ACCESS TDS](#)

[About TDS](#)



# Tax Pro Account: Initiate Power of Attorney

Can request:

- Form 2848 (POA)
- Form 8821 (TIA)

Will pre-fill with your linked  
CAF #

IRS

John Q. TaxPro | Profile | Logout

Tax Pro Account Home | **Authorization Requests** | Taxpayers

Account Home / Request POA

## Request POA for Individual Taxpayer

1 Rep Info — 2 Taxpayer Info — 3 Tax Matters — 4 Review & Submit — 5 Confirmation

### Representative Information

Select or enter a CAF number. If you enter a CAF number, be sure to enter your name and address exactly as they appear on a recent IRS notice.  
To change your name or address, [Form 2848](#).

All fields with an asterisk (\*) are required.

Select CAF Number\*

0305-99999R

First Name\*  
Special characters are limited to - (dash)

John

Middle Name  
Special characters are limited to - (dash)

Q

Last Name\*  
Special characters are limited to - (dash)

TaxPro

Form 2848  
equivalent



# Tax Pro Account: POA Initiated – Important Features

## Important

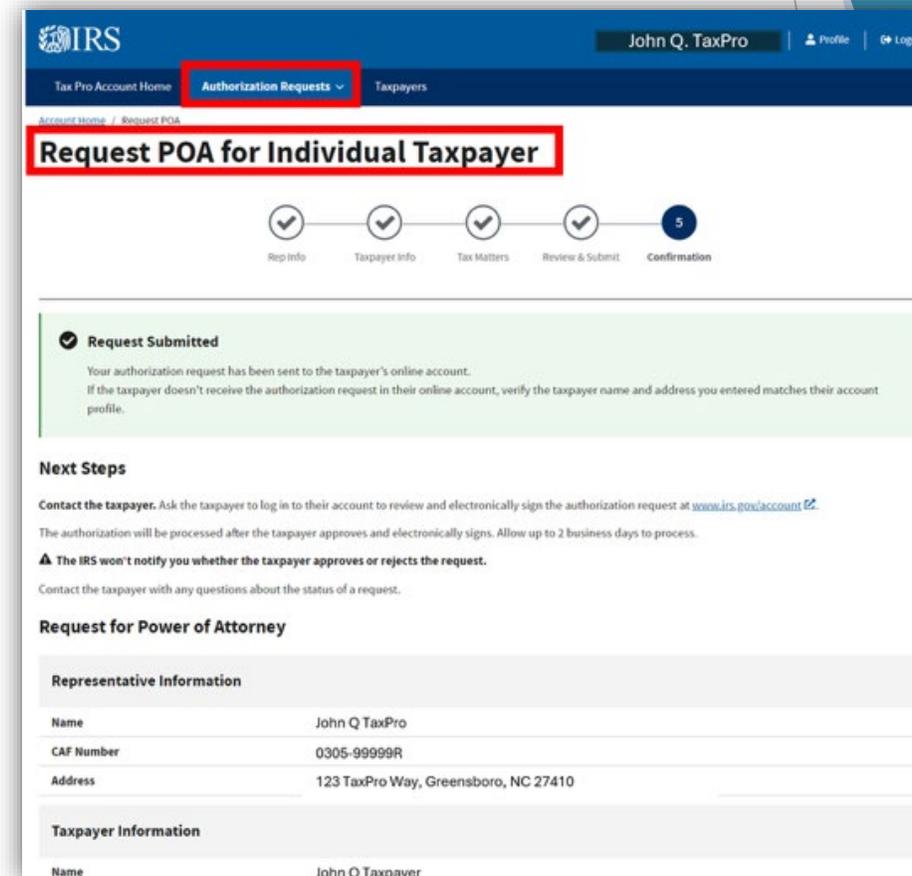
- Be exact with taxpayer info!
- Must let taxpayer know to sign into account/authorize
- Taxpayer must authorize ALL representatives/designees on same day

The screenshot displays the IRS Tax Pro Account interface. The top navigation bar includes the IRS logo, the user name 'John Q. TaxPro', and links for 'Profile' and 'Logout'. Below the navigation bar, the 'Authorization Requests' menu is highlighted with a red box. The main content area shows the 'Request POA for Individual Taxpayer' page, also highlighted with a red box. A progress bar indicates the current step is 'Review & Submit' (step 4 of 5). The 'Review and Submit' section includes a warning to review answers before signing and submitting, and a note that all fields with an asterisk (\*) are required. The form contains three sections: Representative Information, Taxpayer Information, and Tax Matters, each with an 'Edit' link. The Representative Information section includes fields for Name (John Q TaxPro), CAF Number (0305-99999R), and Address (123 TaxPro Way, Greensboro, NC 27410). The Taxpayer Information section includes fields for Name (John Q Taxpayer), Taxpayer Identification Number (555-55-5555), and Address (123 Taxpayer Way, Greensboro, NC 27419). The Tax Matters section includes fields for Tax Matter (Form 1040 Income Tax), Tax Period(s) (2003 - 2027), and Tax Matter (Civil Penalty).



# Tax Pro Account: Taxpayer to Authorize

- Taxpayer receives the request in their online account
- Contact client to sign in their account
- Once authorized – instant access to their account!



IRS

John Q. TaxPro Profile Logout

Tax Pro Account Home Authorization Requests Taxpayers

Account Home Request POA

## Request POA for Individual Taxpayer

Rep Info Taxpayer Info Tax Matters Review & Submit Confirmation

**Request Submitted**

Your authorization request has been sent to the taxpayer's online account. If the taxpayer doesn't receive the authorization request in their online account, verify the taxpayer name and address you entered matches their account profile.

**Next Steps**

**Contact the taxpayer.** Ask the taxpayer to log in to their account to review and electronically sign the authorization request at [www.irs.gov/account](https://www.irs.gov/account). The authorization will be processed after the taxpayer approves and electronically signs. Allow up to 2 business days to process.

**⚠ The IRS won't notify you whether the taxpayer approves or rejects the request.** Contact the taxpayer with any questions about the status of a request.

**Request for Power of Attorney**

**Representative Information**

Name	John Q TaxPro
CAF Number	0305-99999R
Address	123 TaxPro Way, Greensboro, NC 27410

**Taxpayer Information**

Name	John Q Taxpayer
------	-----------------



# Tax Pro Account: Authorization Management

- View all authorizations and status.
- Can open authorization, see client balances/payments and withdraw

An official website of the United States Government [Start Here](#) [How to Log In](#)

IRS

John Q. TaxPro Profile

Tax Pro Account Home Authorization Requests **Taxpayers**

Account Home / Taxpayers

**Taxpayers**

Taxpayers with active authorizations recorded on the Centralized Authorization File (CAF).

**Active Authorizations**

To view authorization details, select a taxpayer name.

CAF Number: 0305-99999R

Taxpayers are listed alphabetically with Taxpayer Identification Number (TIN). [?](#)

Taxpayer Name	TIN
<a href="#">Able, Joe</a>	***-**-0000
<a href="#">Able, Victoria</a>	***-**-1111
<a href="#">Able Zoo Supplies Inc</a>	**-**-2222
<a href="#">Andris, John</a>	***-**-3333
<a href="#">Anthony, Marc</a>	***-**-4444
<a href="#">Anthony, Nelly</a>	***-**-5555
<a href="#">Anthony Pools Inc</a>	**-**-6666
<a href="#">Artfull, Dodger</a>	***-**-7777
<a href="#">Artfull, Elizabeth</a>	***-**-8888
<a href="#">Atwall, Lars</a>	***-**-9999

Results Per Page: 10 Page 1 of 13 Jump To:  GO

< PREVIOUS 1 2 3 4 5 6 7 8 ... 13 NEXT >



# Tax Pro Account: Taxpayer Details

## View/use

- Account status
- Authorizations on file with CAF
- Account balance
- Payments
- Set up payment plan using OPA
- Get Audit Status

The screenshot shows the IRS Tax Pro Account interface. At the top, the IRS logo is on the left, and the user's name 'John Q. TaxPro' is on the right, along with 'Profile' and 'Logout' links. Below this is a navigation bar with 'Tax Pro Account Home', 'Authorization Requests', and 'Taxpayers' (highlighted with a red box). The breadcrumb trail reads 'Account Home / Taxpayers / Taxpayers Details'. The taxpayer's name 'JOE ABLE' is displayed, followed by 'TIN: 000-00-0000' and 'CAF number: 0305-99999R'. A message states: 'To view details for this taxpayer, select a tab.' Below this is a warning icon and text: 'Limitations: You can only view taxpayer details for the tax matters, forms and periods under your authorization. Details outside your authorization aren't shown.' A horizontal tab bar is highlighted with a red box, containing 'Overview', 'Authorizations', 'Account Balance', 'Payment Activity', 'Payment Options', and 'Audit Status'. The 'Overview' section is active and contains three main areas: 'Account Status' with a 'View Balance Details' link; 'Payments' with a 'Make a Payment' button and links for 'View Payment Options' and 'View Payment Activity'; and 'Records and Status' with a 'View Status for:' section listing 'Current or past audits'.



# Tax Pro Account: Taxpayer Details – Authorizations

View and open all authorizations on file with CAF

The screenshot displays the IRS Tax Pro Account interface. At the top, the user is logged in as John Q. TaxPro. The navigation menu includes 'Tax Pro Account Home', 'Authorization Requests', and 'Taxpayers' (highlighted with a red box). The breadcrumb trail shows 'Account Home / Taxpayers / Taxpayers Details'. The taxpayer's name is 'JOE ABLE', with TIN: 000-00-0000 and CAF number: 0305-99999R. A 'Limitations' warning states that only details under the user's authorization are shown. The 'Authorizations' tab is selected and highlighted with a red box. Below, the 'Active Authorizations' section shows a table with two entries for 'Form 2848', both with 'Multiple' periods and 'Multiple' tax forms. The first entry has a signature date of 10/17/2023, and the second has 04/06/2020. The 'Form 2848' links in the first column are highlighted with a red box. The table is followed by pagination controls: 'Results Per Page' set to 10, 'Page 1 of 1', and 'Jump To' with a 'GO' button.

Type	Signature Date	Periods	Tax Form
<a href="#">Form 2848</a>	10/17/2023	Multiple	Multiple
<a href="#">Form 2848</a>	04/06/2020	Multiple	Multiple



# Tax Pro Account: Taxpayer Details – Authorizations

Withdraw an authorization online

### Authorization Details

**JOE ABLE**  
TIN: 000-00-0000

---

**Form 2848, Power of Attorney and Declaration of Representative**  
Signature Date: 10/17/2023

Form Details	
Tax Form	1040 Series
Periods	Dec 2001 - Dec 2026
Tax Form	1040 Series - Separate Assessment or Request for Innocent Spouse Relief
Periods	Dec 2001 - Dec 2026
Tax Form	Civil Penalty - Forms 8278, 2749, CVPN and TFRP
Periods	Mar 2001 - Jun 2005   Mar 2023 - Dec 2026   Sep 2005 - Dec 2022

Authorization Information	
Designation	Certified Public Account
Communications	Authorized to receive copies of notices and other written communications

[Back to Taxpayer Details](#)

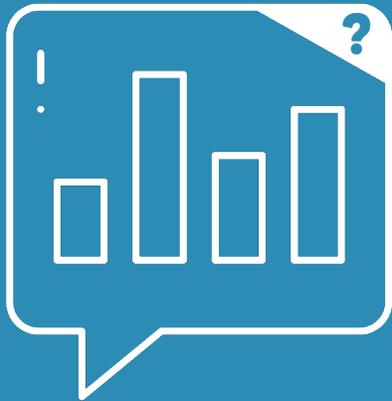
**Withdraw this Authorization**  
You can withdraw an authorization at any time. Once you withdraw, the authorization is immediately and permanently removed from the CAF database.  
To withdraw this authorization, provide your electronic signature.

**Electronic Signature**  
All fields with an asterisk (\*) are required.

By checking this box, you are electronically signing your request to withdraw this authorization from the CAF database.\*



## Poll Question #4



Can a tax FIRM obtain an IRS  
number online?

- a. Yes
- b. No



# Tax Pro Account: Profile/Obtain a CAF #

## Profile:

- Email notifications
- Request/ Link CAF #

IRS Tax Pro Account Home Authorization Requests Taxpayers John Q. TaxPro Profile

Account Home / Your Profile

### Your Profile

#### Account Email and Password

To change your email address, password, and other account details, [update your sign-in settings](#).

Email Address JohnQTaxPro@email.com

#### Centralized Authorization File (CAF) Number

View your CAF numbers and addresses of record. If you got a CAF number by filing Forms 2848 or 8821, you can link it to view taxpayers with active authorizations.

You can request one CAF number online for each address, limited to 5 total. To request more, [submit Forms 2848 or 8821](#).

CAF Number	Address of Record
0305-99999R	123 TaxPro Way, Greensboro, NC 27410

[View Taxpayers](#)

[Link a CAF number](#) [Request a CAF number](#)

#### Email Notifications

Be notified by email about your Tax Pro Account. To select the notifications you want to receive, select "EDIT".

Receive Approved Authorization Yes

Request notifications

Email Address for Notifications JohnQTaxPro@email.com

IRS Tax Pro Account Home Authorization Requests Taxpayers John Q. TaxPro Profile

Account Home / Your Profile / Request a CAF Number

### Request a CAF Number

You can request up to 5 CAF numbers online. To request more, [submit Forms 2848 or 8821](#).

The process should take 2-3 minutes. Your CAF number will be assigned to the address you enter and linked to your name and Taxpayer Identification Number (TIN) you submit your request.

Can't find your CAF number?

- 1 Your Information
- 2 Review & Submit
- 3 Confirmation

#### Your Information

Enter your information of record for the CAF number.

All fields with an asterisk (\*) are required.

First Name \*  
Special characters are limited to - (dash)

Middle Name  
Special characters are limited to - (dash)

Last Name \*  
Special characters are limited to - (dash)



# Tax Pro Account: Tax Pro Profile: Link Your Existing CAF#

- Link your CAF#
- IRS will send letter with access code in 1-3 weeks
- Enter access code to see your authorized clients
- Set up email notifications for approved authorizations

The screenshot displays the IRS Tax Pro Account interface. At the top right, the user is identified as 'John Q. TaxPro' with a 'Profile' link highlighted in a red box. The main content area is titled 'Your Profile' (also highlighted in a red box). It includes sections for 'Account Email and Password' (with a link to update settings), 'Centralized Authorization File (CAF) Number' (with a table of existing CAF numbers and a 'View Taxpayers' link), and 'Email Notifications' (with an 'EDIT' link and a checkbox for 'Receive Approved Authorization Request notifications'). A 'Link a CAF number' button is highlighted in a red box, along with a 'Request a CAF number' button.

CAF Number	Address of Record
0305-99999R	123 TaxPro Way, Greensboro, NC 27410



# Submit Forms 2848 and 8821 Online

The screenshot shows the IRS website interface. At the top, it says "An official website of the United States Government" with the IRS logo. Navigation links include "Help", "News", and "English". A menu bar contains "File", "Pay", "Refunds", "Credits & Deductions", and "Forms & Instructions". The breadcrumb trail is "Home / Tax Pros / Submit Forms 2848 and 8821 online". The main heading is "Submit Forms 2848 and 8821 online". Below this, there are three categories: "Enrolled agents", "Annual Filing Season Program participants", and "Enrolled retirement plan agents". A central text block states: "You can safely upload and submit your client's third-party authorization forms:". Below this text are two bullet points: "Form 2848, Power of Attorney and Declaration of Representative" with a PDF icon, and "Form 8821, Tax Information Authorization" with a PDF icon. A blue button labeled "Log In to Submit" is positioned below the bullet points.

An official website of the United States Government

IRS

Help | News | English ▼

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

[Home](#) / [Tax Pros](#) / Submit Forms 2848 and 8821 online

## Submit Forms 2848 and 8821 online

**Enrolled agents**

**Annual Filing Season Program participants**

**Enrolled retirement plan agents**

You can safely upload and submit your client's third-party authorization forms:

- [Form 2848, Power of Attorney and Declaration of Representative](#) PDF
- [Form 8821, Tax Information Authorization](#) PDF

**Log In to Submit**

<https://www.irs.gov/tax-professionals/submit-forms-2848-and-8821-online>



# Submit 2848/8821 Online: The “Easy” Option

## ID.me login and...

- Enter TIN
- Attach signed 2848 or 8821
- Hit “submit”
- Confirmation email
- CAN USE E-SIGN if you have a business relationship with client!!
- Email confirmation

**IRS**

Please note:

- Only Forms 2848 and 8821 will be processed.
- Limit one form in each submission.
- Do not submit correspondence or notes related to the form.
- Do not send attachments over 15MB.

What is the taxpayer Social Security Number(SSN), Employer Identification Number(EIN) or Individual Identification Number(ITIN)? \*

SSN [nnn-nn-nnnn]  -  -

EIN [nn-nnnnnnn]  -

ITIN [9nn-nn-nnnn]  -  -

Preferred files types .pdf , .jpeg , .jpg , .gif  
Limit one taxpayer third-party authorization form per submission

Attachments:



# Agenda



## ***Working with the IRS***

- ▶ IRS goes digital

## ***IRS Online Services Update***

- ▶ Secure Access Digital Identity (SADI)
- ▶ IRS Online Accounts
- ▶ Other tools for tax pros and taxpayers
- ▶ IRS e-Services: SOR and TDS

## ***IRS Transcripts***

- ▶ Overview
- ▶ Best Practices, Tips, and Common uses for transcripts

## ***Proactive Client Support***

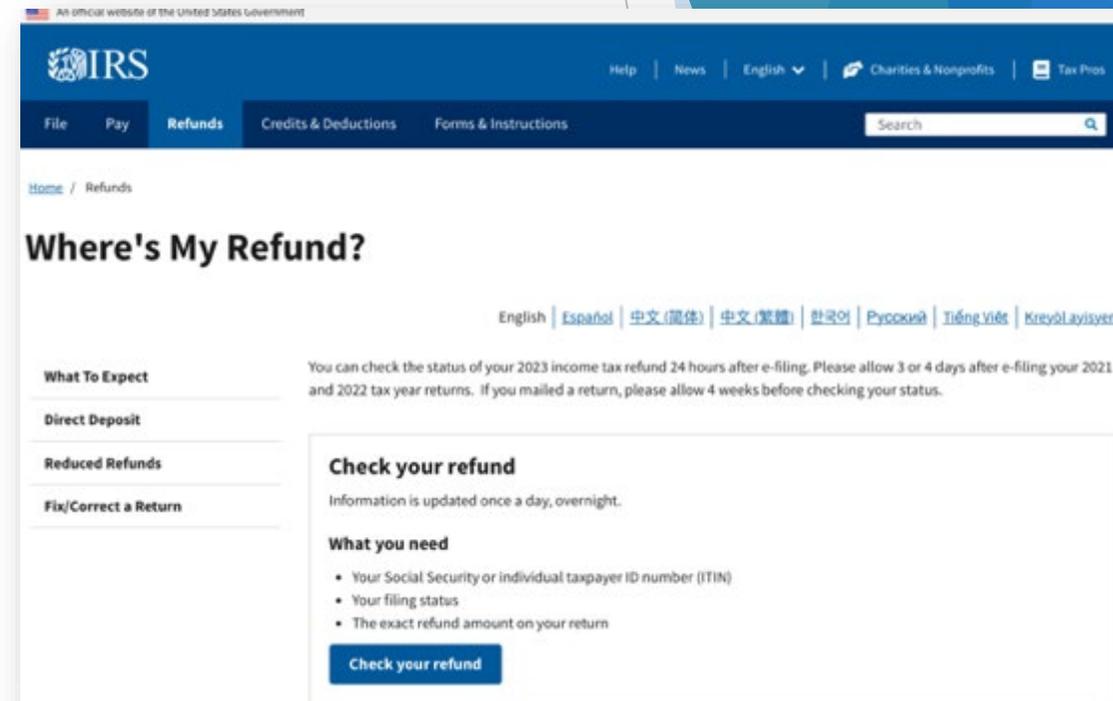
- ▶ Monitoring your client's IRS activity



# “Where’s My Refund?” Application

## Quick facts:

- Most used IRS application
- Check current processing year and prior two years
- Does NOT require ID.me authentication- only requires:
  - SSN/ITIN
  - Filing status
  - Exact refund amount
- Refund delay reasons are not clear – more actions needed (usually a phone call)
- Also appears inside the “Individual Online Account”
- Access online: <https://www.irs.gov/refunds>





[Home](#) / [Refunds](#) / [Refund Status](#)

## Refund Status

**Get Refund Status**

Please enter your Social Security Number, Tax Year, your Filing Status, and the Refund Amount as shown on your tax return.

*All fields marked with an asterisk (\*) are required.*

**Social Security Number \***  
 Enter the SSN or ITIN shown on your tax return.  
 Example: 123-45-6789 [?](#)

[Show SSN](#)

**Tax Year \***  
 Select the tax year for which you are seeking refund status.

2023 (Latest Tax Year)

2022

2021

**Filing Status \***  
 Select the filing status shown on your tax return. [?](#)

Single

Married-Filing Joint Return

Married-Filing Separate Return

Head of Household

Qualifying Widow(er) / Surviving Spouse

**Refund Amount \***  
 Enter the exact whole dollar refund amount shown on your tax return. [?](#)

[SUBMIT](#)



[Home](#) / [Refunds](#) / [Refund Status](#) / [Results](#)

## Refund Status Results

Return Received [?](#)
Refund Approved [?](#)
Refund Sent [?](#)

Your refund was sent to your bank on April 12, 2023 for direct deposit. If you have not received your refund, take the following steps:

- Check with your bank to determine if your refund has been received;
- Verify the routing and bank account numbers on your electronically filed return are correct; or
- Call your preparer to verify the routing and bank account numbers are correct.

**Contact Us**

If you have questions or need additional information, please have the following on hand when you call:

- A copy of this page.
- A copy of your tax return.

**Please mention reference number 1502 to the IRS Customer Service Representative.**

**IRS Hours of Service:**  
 Call Monday through Friday, 7 a.m. to 7 p.m.:

**Call:**  
 1-800-829-0582, when asked for an extension, enter 362.  
 From outside the US call 267-941-1000.  
 TTY/TDD: 1-800-829-4059

**Your personal tax information**

<b>Tax Year</b>	2022
<b>Filing Status</b>	Married and filing jointly
<b>Social Security number</b>	xxx-xx-1234
<b>Your refund amount</b>	\$963.00
<b>Deposit date</b>	April 12, 2023



# WMR Using IRS Account Transcripts

Access account transcript online for status and any other issues on the account...

ACCOUNT BALANCE			
PLUS ACCRUALS			
(this is not a			
payoff amount): 0.00			
** INFORMATION FROM THE RETURN OR AS ADJUSTED **			
EXEMPTIONS:	03		
FILING STATUS:	Married Filing Joint		
ADJUSTED GROSS			
INCOME:	\$125,000.00		
TAXABLE INCOME:	\$93,000.00		
TAX PER RETURN:	\$11,000.00		
SE TAXABLE INCOME			
TAXPAYER:	0.00		
SE TAXABLE INCOME			
SPOUSE:	0.00		
TOTAL SELF			
EMPLOYMENT TAX:	368.00		
RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2023			
PROCESSING DATE Apr. 24, 2023			
TRANSACTIONS			
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE
150	Tax return filed	20231405	04-24-2023
	30211-469-13131-3		
806	W-2 or 1099 withholding		04-15-2023
846	Refund issued		04-12-2023
			AMOUNT
			\$11,000.00
			\$11,963.00
			\$963.00

This Product Contains Sensitive Taxpayer Data



# IRS Direct Pay

## Quick facts

- Individuals and businesses!
- Requires U.S. bank account
- Many types of payments allowed
- Good for scheduled payments (365 days in advance)
- ID.me authentication NOT required
- Can make 2 payments in 24-hour period
- Individuals: before due date of return, can be used to file an extension!!!
  - Select “extension” for reason for payment

An official website of the United States Government

IRS

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

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

Search

Home / Pay / Direct Pay

## Direct Pay With Bank Account

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Кreyòl ayisyen

**Bank Account (Direct Pay)** Use this secure service to pay your taxes for **Form 1040 series, estimated taxes** or **other associated forms** directly from your checking or savings account at no cost to you.

**Debit or Credit Card** You can easily keep track of your payment by signing up for email notifications about your tax payment, each time you use IRS Direct Pay.

**Your Online Account**

- Email notification will contain the confirmation number you receive at the end of a payment transaction.
- The IRS continues to remind taxpayers to watch out for [email schemes](#). You will only receive an email from IRS Direct Pay if you've requested the service

**Business Tax Payment (EFTPS)**

**Payment Plan** If you have already made a payment through Direct Pay, you can use your confirmation number to access the Look Up a Payment feature. You can also modify or cancel a scheduled payment until two business days before the payment date.

**Tax Debt Help** You can also view your payment history by accessing your online account with the IRS.

**Penalties**

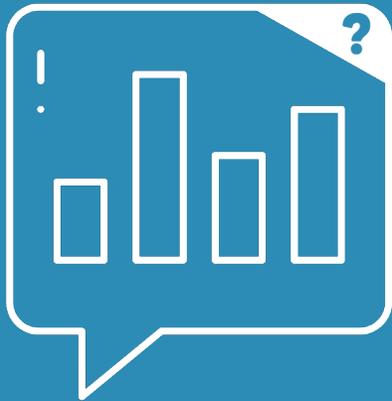
**Interest**

[Make a Payment](#) [Look Up Payment](#)

Access online at: <https://www.irs.gov/payments/direct-pay>



## Poll Question #5



### Can a tax pro set up a payment plan online for a client?

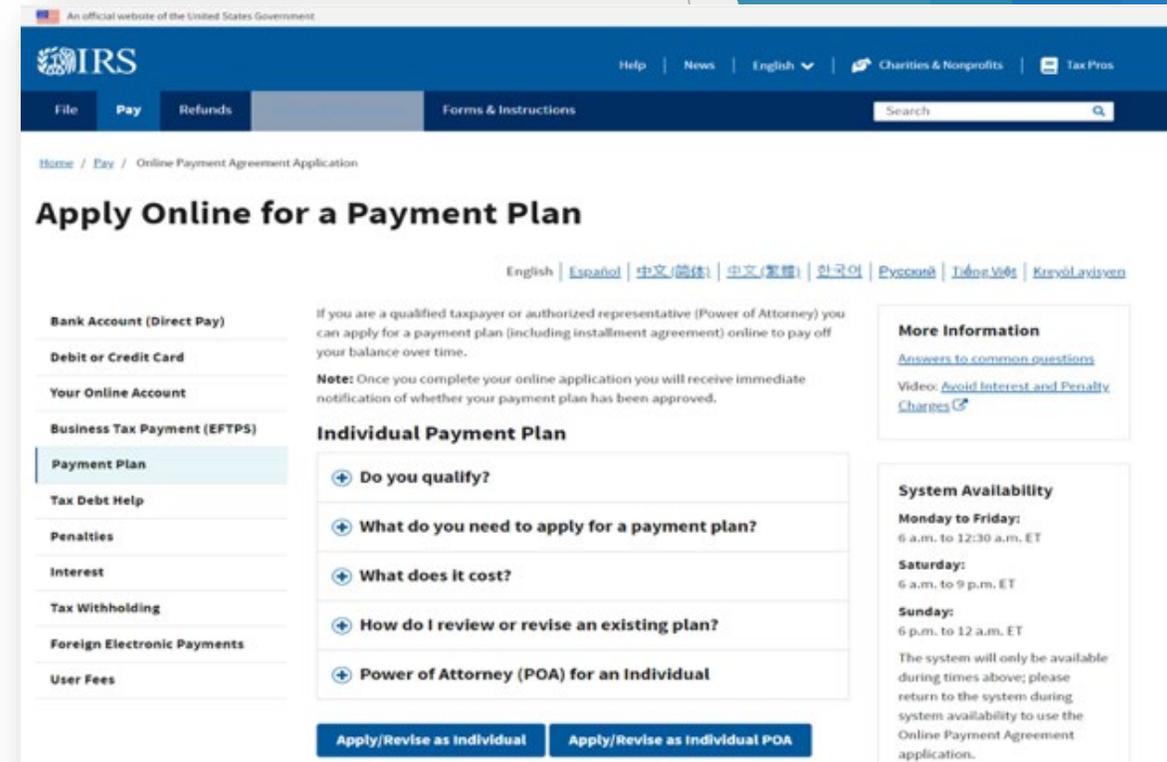
- a. Yes, an tax pro can
- b. Yes, only licensed tax pros can
- c. No, only taxpayers can



# IRS Online Payment Agreement (OPA)

## Quick facts

- 2024: 2/3rds of all IRS payment plans are set up using OPA
- Over 95% of taxpayers qualify to use OPA
- Requires ID.me authentication
- Individual short-term and Simple installment agreements
  - Short-term (180-day extension to pay) up to \$100,000
  - Simple IA: pay within collection statute (10 years), up to \$50,000 owed (total balance cannot be over \$50,000)
- Business who less than \$25,000 and pay within 24 months
- Registered POAs can apply/revise a plan



Access online at: <https://www.irs.gov/payments/online-payment-agreement-application>



# OPA: Lower Fees

Setup fees for payment plans	Direct debit installment agreements (DDIA)	Installment agreement by check/electronic (IRS Direct Pay or EFTPS)
Apply online	<b>\$22</b>	\$69
Apply by phone/mail/in person	\$107	<b>\$178</b>
Low income	none	\$43 (reimbursed later)

USE OPA

Mail in Form 9465

Extension to pay agreement fees: \$0



# IRS Secure Messaging

## Quick facts:

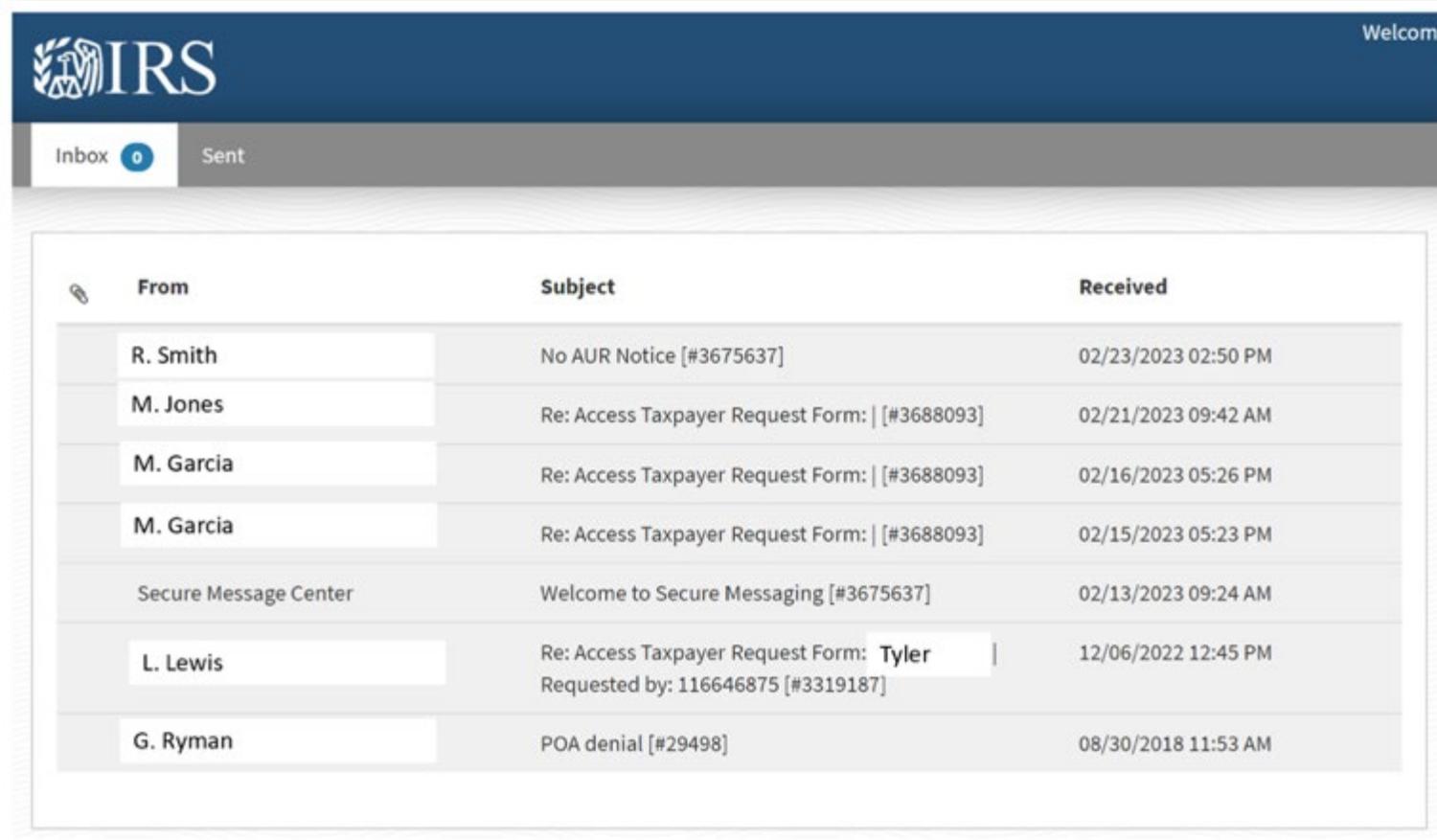
- Standalone tool
  - Past and future: in “taxpayer” and “tax pro” online accounts
- Used to respond to:
  - CP2000 and certain mail audits
  - Innocent spouse responses
  - Return processing issues with Letter 12C
  - Appeals
  - Any “invited” access
- Can attach files as responses/documentation
- Messaging history saved and email notifications!
- Must be invited
  - Notice with “access code”
- Requires ID.me authentication
- Access online at:  
<https://www.irs.gov/help/welcome-to-secure-messaging>

The screenshot shows the IRS Secure Messaging website. At the top, there is a dark blue header with the IRS logo on the left and navigation links for 'Help', 'News', and 'English' on the right. Below this is a secondary dark blue bar with links for 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The main content area has a white background and a breadcrumb trail: 'Home / Help / Welcome to Secure Messaging'. The title 'Welcome to Secure Messaging' is prominently displayed. On the left side, there is a vertical menu with links: 'Interactive Tax Assistant', 'Tools', 'Report Phishing', 'Fraud/Scams', 'Notices and Letters', 'Appeals', 'Frequently Asked Questions', and 'Accessibility'. The main text area on the right states: 'The IRS is pleased to provide a new, secure way for you to communicate online with us for specific matters related to your tax account:'. It lists three bullet points: 'Correspond with our tax representatives or the IRS Independent Office of Appeals (Appeals) through your web browser at your convenience.', 'Submit electronic documentation quickly and securely, allowing us to resolve issues and your disputes faster than ever.', and 'Reduce or eliminate the need for you to call or wait days for mail.' Below this text is a blue button labeled 'Access Secure Messaging'. At the bottom of the page, there is a light blue information box with an 'i' icon, stating: 'This tool will be down for maintenance during the following hours: • Saturdays 1 a.m.-4 a.m. EST'.



# IRS Secure Messaging: Message History

History of interactions with IRS



The screenshot shows the IRS Secure Messaging interface. At the top left is the IRS logo. To the right of the logo is the word "Welcome". Below the logo is a navigation bar with "Inbox" and "Sent" tabs. The "Inbox" tab is active and has a blue circle with the number "0" next to it. Below the navigation bar is a table of message history. The table has three columns: "From", "Subject", and "Received". The messages are listed in chronological order from top to bottom.

From	Subject	Received
R. Smith	No AUR Notice [#3675637]	02/23/2023 02:50 PM
M. Jones	Re: Access Taxpayer Request Form:   [#3688093]	02/21/2023 09:42 AM
M. Garcia	Re: Access Taxpayer Request Form:   [#3688093]	02/16/2023 05:26 PM
M. Garcia	Re: Access Taxpayer Request Form:   [#3688093]	02/15/2023 05:23 PM
Secure Message Center	Welcome to Secure Messaging [#3675637]	02/13/2023 09:24 AM
L. Lewis	Re: Access Taxpayer Request Form: Tyler   Requested by: 116646875 [#3319187]	12/06/2022 12:45 PM
G. Ryman	POA denial [#29498]	08/30/2018 11:53 AM



# IRS Secure Messaging: Resolving Post-Filing Issues

## POA use

- POA must be on file
- Taxpayer must have online account and Secure Messaging
- Select issue
- Follow workflow
- Upload response and documents

## Access points to submit responses:

- [IRS.gov/examreply](https://www.irs.gov/examreply)
- Others...

IRS

Guide Me

Please answer the questions below so we can route you to the right place.

? Which letter or notice did your client receive?

- Notice CP2000 or CP2501 (these notice numbers can be found in the upper right-hand corner of page one)
- Letter 566/525 or 3540/3541 (these letter numbers can be found in the lower right-hand corner of page one)
- Letter LTR 12C
- Letter 3659/3660/3661
- None of the above

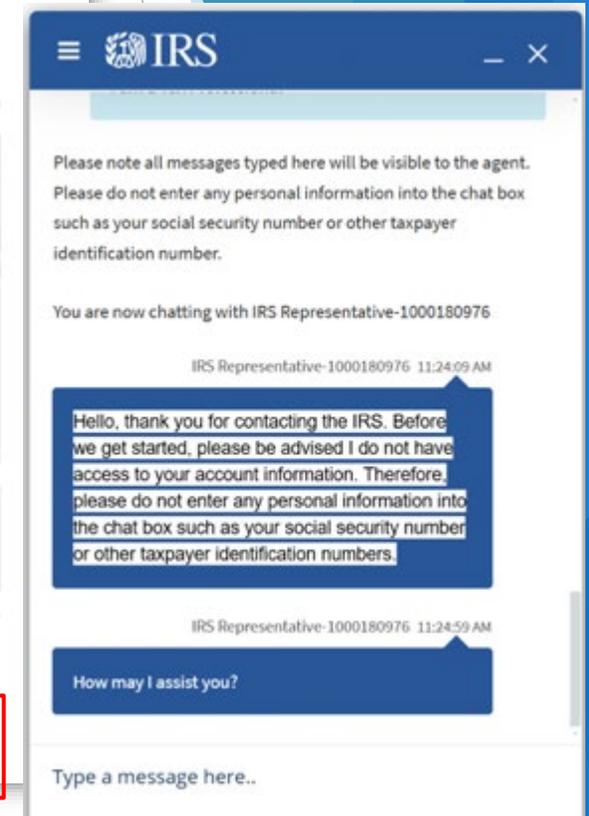
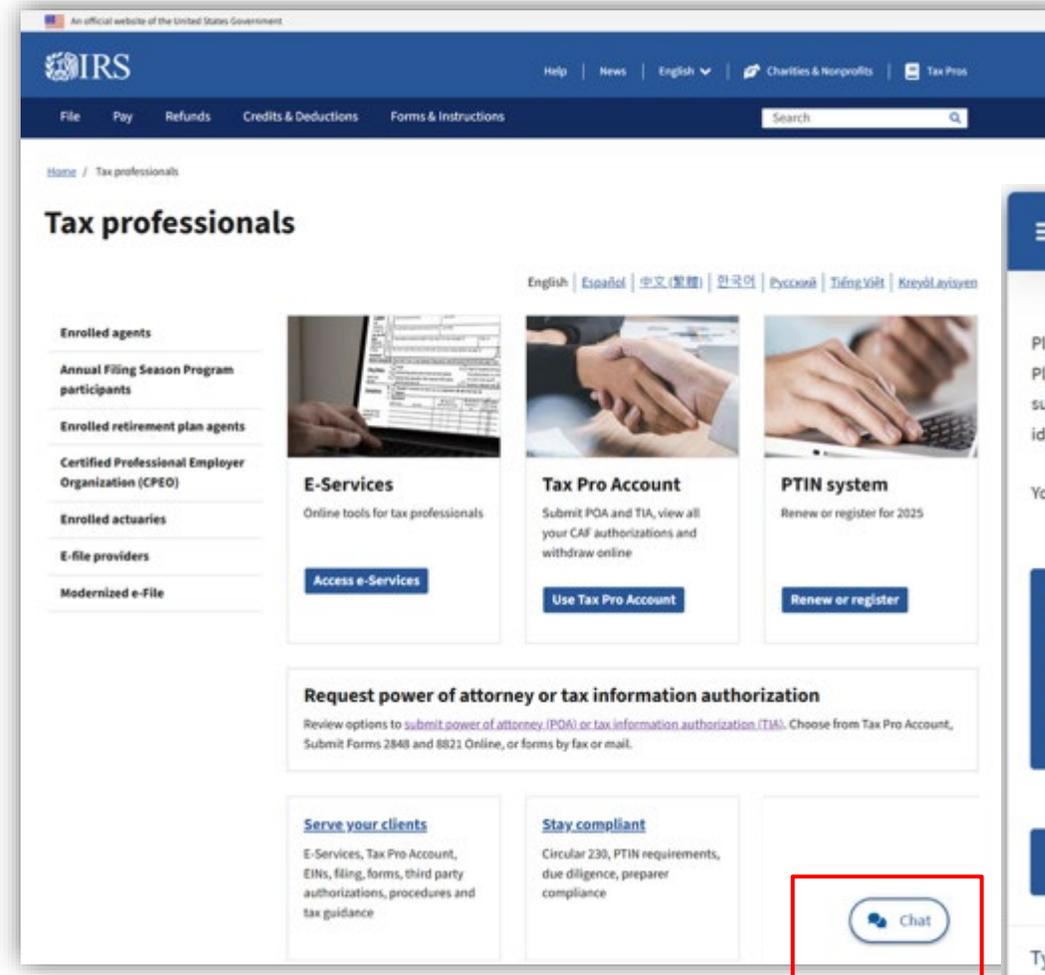
Next



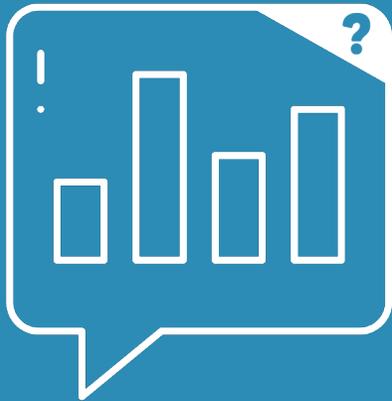
# IRS Chat

Taxpayers and tax Pros can chat with the IRS...

- Early development stages
- Current use: IRS Collection issues
- Good to use to set up a call back for collection



## Poll Question #6



**According to the IRS, what %  
of IRS notices can accept a  
response online?**

- a. 24%**
- b. 44%**
- c. 64%**
- d. 94%**



# Respond To “All” Notices ONLINE

## IRS “Document Upload Tool” (DUT)

**125M**

The IRS receives about 125 million pieces of paper correspondence, notice responses, and non-tax forms each year. Expanding the Document Upload Tool helps taxpayers to digitally submit this correspondence instead of mailing.

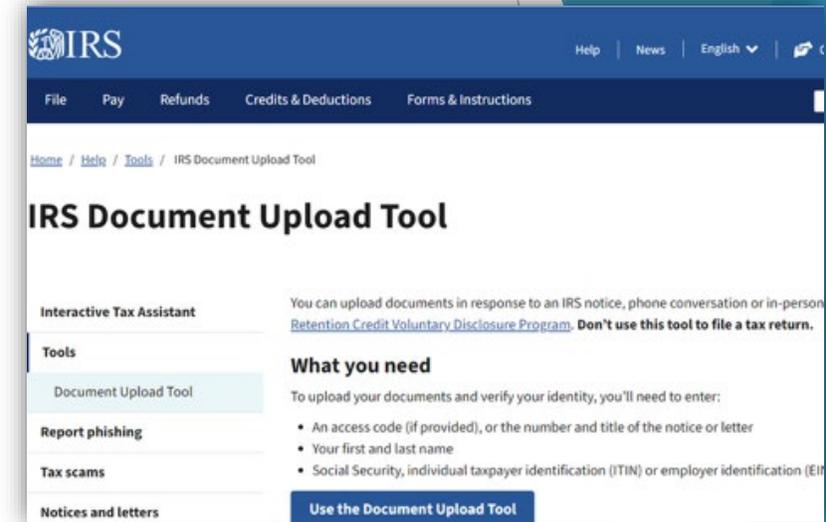
**35,000+**

As of October 27, the IRS has received more than 35,000 responses to notices and letters via the online Document Upload Tool in calendar year 2023.

**94%**

As a result of the launch of the Document Upload Tool, the IRS estimates more than 94% of individual taxpayers will no longer need to send mail to the IRS.

- 94% of all notices can use this tool to respond:
  - No authentication required
  - With or without access code on notice
  - List notice #, SSN/ITIN, and upload response
  - Submit to IRS
  - Confirmation page – but no tracking of submission
  - Much more coming soon



<https://www.irs.gov/help/irs-document-upload-tool>

[IRS.gov/DUTreply](https://www.irs.gov/duTreply)



# Agenda



## ***Working with the IRS***

- ▶ IRS goes digital

## ***IRS Online Services Update***

- ▶ Secure Access Digital Identity (SADI)
- ▶ IRS Online Accounts
- ▶ Other tools for tax pros and taxpayers
- ▶ **IRS e-Services: SOR and TDS**

## ***IRS Transcripts***

- ▶ Overview
- ▶ Best Practices, Tips, and Common uses for transcripts

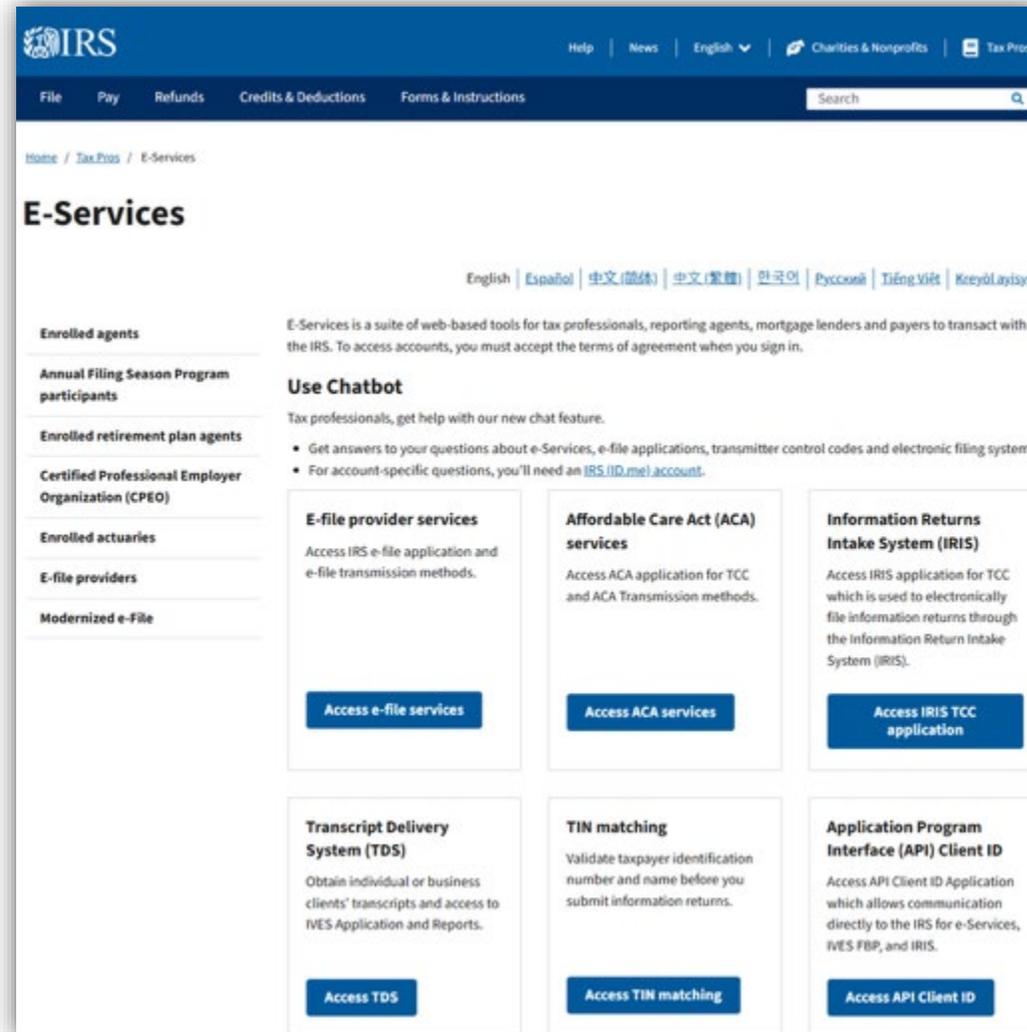
## ***Proactive Client Support***

- ▶ Monitoring your client's IRS activity



# IRS E-Services: The Tax Pro's Toolbox

- e-Services Mailbox: Secure Object Repository (SOR)
- Transcript Delivery System



# IRS E-Services: The Tax Pro's Toolbox

- ONLY delivery method to get transcripts from IRS (PPS only)
  - “Short ID”
- ID.me required
- Download transcripts from your “Secure Object Repository”

**Secure Object Repository (SOR)**

Retrieve transcripts and TIN Matching results from the secure mailbox.

[Access SOR](#)

<https://www.irs.gov/e-services>

Number of messages: 7 [Check for new mail](#) (last checked: Mon Dec 07 07:53:52 EST 2020)  
Click the column header to sort the column

<input type="checkbox"/> Check All	Date	Subject	Status	Action
<input type="checkbox"/>	2020-12-07 06:51:47	TDS Transaction ID -100594700841, TIN - [ ] Tax Period -201412	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:47	TDS Transaction ID -100594700841, TIN - [ ] Tax Period -201612	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:47	TDS Transaction ID -100594700841, TIN - [ ] Tax Period -201712	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:47	TDS Transaction ID -100594700841, TIN - [ ] Tax Period -201812	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:46	TDS Transaction ID -100594700841, TIN - [ ] Tax Period -201312	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:46	TDS Transaction ID -100594700841, TIN - [ ] Tax Period -201512	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:46	TDS Transaction ID -100594700841, TIN - [ ] Tax Period -201912	U	<a href="#">Read</a>   <a href="#">View Info</a>

[Delete](#) Messages 1-7 of 7 [First](#) [Previous](#) | [Next](#) | [Last](#) [Display All](#)



# IRS E-Services: Transcript Delivery System (TDS)

## Quick facts:

- E-file providers (file more than 5 returns electronically) have online access to client transcripts
- Must have a Form 2848 or 8821 on file with CAF
- Individual representatives and designees have access (Not firms!)
- E-file application owner provides firm members access to TDS in their e-file application
- Access online at <https://www.irs.gov/tax-professionals/transcript-delivery-system-tds>

The screenshot shows the IRS website's page for the Transcript Delivery System (TDS). The page header includes the IRS logo and navigation links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below the header is a search bar and a navigation menu with links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The main content area is titled "Transcript Delivery System (TDS)" and includes a breadcrumb trail: Home / Tax Pros / Transcript Delivery System (TDS). A note states: "Note: The Transcript Delivery System (TDS) application now has a new look and improved sort functionality." The main heading is "Transcript Delivery System (TDS)" followed by the instruction: "Use TDS to view your client's return and account information quickly, in a secure, online session." Below this, it says "EROs and Circular 230 practitioners are eligible to request and receive:" followed by a bulleted list: Account Transcripts, Wage and Income documents, Tax Return transcripts, Record of Account, and Verification of Non-Filing letters. A note specifies: "A properly executed Form 2848, Power of Attorney or Form 8821, Tax Information Authorization must be on file." There is a blue "Access TDS" button and a footnote: "\*requires login credentials". On the left side of the page, there is a vertical list of categories: Enrolled Agents, Annual Filing Season Program Participants, Enrolled Retirement Plan Agents, Certified Professional Employer Organization (CPEO), Enrolled Actuaries, E-File Providers, and Modernized e-File.



# Tax Pro: Get Real-Time Access to Client Transcripts

- ▶ Step #1: Get an IRS e-Services account on IRS.gov (ID.me)
- ▶ Step #2: Get access to TDS through an active e-file application (Responsible person for e-file app gives you access)
- ▶ Step #3: File an authorization for your client with IRS CAF Unit (Form 2848 or 8821) (individual rep/designee only)
- ▶ Step #4: Access transcripts through IRS e-Services TDS



## Authorities

You may delegate authorities to individual, however, responsible for this person's action and activities.

Please select one or more of the following...

<input type="checkbox"/>	Forms
<input type="checkbox"/>	View Application Information
<input type="checkbox"/>	Update Application Information
<input type="checkbox"/>	Sign & Submit Revised Applications
<input type="checkbox"/>	Add, Delete & Change Principals
<input type="checkbox"/>	Add, Delete & Change Responsible Officials
<input checked="" type="checkbox"/>	Transcript Delivery System

<https://www.irs.gov/tax-professionals/transcript-delivery-system-tds>



# Enter Delivery Option and Taxpayer Type. Enter CAF #.

IRS.gov

Welcome | e-services | TDS Tutorial | TDS Home | Mailbox | Sign Out

### Product Delivery Options

**\*Required**

- \* Delivery Method: On-Line
- \* Alternate Delivery Method: Secure Mailbox
- \* Taxpayer Type:  Individual  Business

User Name: JOETAXPRO

Check box to generate Cover letter

\* Central Authorization File Number:

Continue Cancel

Order individual or business transcripts.

[Privacy Policy](#)  
version R-12.9.6



# Enter Taxpayer Information

Taxpayer information required.



Welcome JBUTTONOW | e-services | TD\$ Tutorial | TD\$ Home | Mailbox | Sign Out

**IRS.gov**

### Taxpayer Information

**\*Required**

Taxpayer Information (as shown on tax form)

\* TIN:  -  -

\* First Name:

Middle Initial:

\* Last Name:

And Taxpayer's Current Information, if different

First Name:

Middle Initial:

Last Name:

Please wait 3 to 6 weeks after submitting a tax return to the IRS for processing before asking for a Return Transcript.

\* Product Type:

\* Request Purpose:

Select all forms that apply and fill in the corresponding beginning tax year and month/quarter. Only fill in the ending tax year and month/quarter when more than one tax year is required.

Tax Form	Beginning Tax Year *	Beginning Tax Month/Qtr *	Ending Tax Year	Ending Tax Month/Qtr
1040	<input type="text"/>	DEC <input type="text"/>	<input type="text"/>	DEC <input type="text"/>
1040A	<input type="text"/>	DEC <input type="text"/>	<input type="text"/>	DEC <input type="text"/>
1040EZ	<input type="text"/>	DEC <input type="text"/>	<input type="text"/>	DEC <input type="text"/>
1040NR	<input type="text"/>	DEC <input type="text"/>	<input type="text"/>	DEC <input type="text"/>
1040SS/PR <input type="text"/>	<input type="text"/>	DEC <input type="text"/>	<input type="text"/>	DEC <input type="text"/>

[Privacy Policy](#)  
version R-12.9.6



# Request Type of Transcript and Tax Forms/ Years

Select type of transcript and purpose

Enter form(s)/year(s)

**Taxpayer Information**

**\*Required**

Taxpayer Information (as shown on tax form)

\* TIN: [ ] - [ ] - [ ]

\* First Name: [ ]

Middle Initial: [ ]

\* Last Name: [ ]

And Taxpayer's Current Information, if different

First Name: [ ]

Middle Initial: [ ]

Last Name: [ ]

Please wait 3 to 6 weeks after submitting a tax return to the IRS for processing before asking for a Return Transcript.

\* Product Type: Tax Return Transcript

\* Request Purpose: Federal Tax

Select all forms that apply and fill in the corresponding beginning tax year and month/quarter. Only fill in the ending tax year and month/quarter when more than one tax year is required.

Tax Form	Beginning Tax Year *	Beginning Tax Month/Qtr *	Ending Tax Year	Ending Tax Month/Qtr
1040	[ ]	DEC	[ ]	DEC
1040A	[ ]	DEC	[ ]	DEC
1040EZ	[ ]	DEC	[ ]	DEC
1040NR	[ ]	DEC	[ ]	DEC
1040SS/PR	[ ]	DEC	[ ]	DEC

Clear Add Request

Back Cancel Continue

[Privacy Policy](#)  
version R-129.6



# Download and View Transcripts

Must pass IRS CAF check (confirms your authorization).

Product Request

1 items found, displaying all items.1

Transaction ID	TIN	Product	Form Number	Tax Year	Tax Month/Qtr	Get Product	Status
1 100147485218		Account Transcript	1040	2007	December	<a href="#">Get Product</a>	CAF Check Success
2 100147485218		Account Transcript	1040	2008	December	<a href="#">Get Product</a>	CAF Check Success
3 100147485218		Account Transcript	1040	2009	December	<a href="#">Get Product</a>	CAF Check Success
4 100147485218		Acc					
5 100147485218		Acc					

Get transcripts. Print or use other tools to print to PDF.

 **Internal Revenue Service**  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

### Account Transcript

Request Date: 10-31-2012  
Response Date: 10  
Tracking Number: 100147485218

FORM NUMBER: 1040A  
TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER:  
SPOUSE TAXPAYER IDENTIFICATION NUMBER:

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>  
--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 1,097.27  
ACCRUED INTEREST: 0.00 AS OF: Nov. 12, 2012  
ACCRUED PENALTY: 0.00 AS OF: Nov. 12, 2012

Done Print



# Agenda



## ***Working with the IRS***

- ▶ IRS goes digital

## ***IRS Online Services Update***

- ▶ Secure Access Digital Identity (SADI)
- ▶ IRS Online Accounts
- ▶ Other tools for tax pros and taxpayers
- ▶ IRS e-Services: SOR and TDS

## ***IRS Transcripts***

- ▶ Overview
- ▶ Best Practices, Tips, and Common uses for transcripts

## ***Proactive Client Support***

- ▶ Monitoring your client's IRS activity



# The 6 Types of IRS Transcripts

Type	Description	Forms Available	Years Available
<b>Account transcript (“AT”)</b>	Transactions and activity, by year	All forms and separate assessments	All (taxpayers are limited online)
<b>Tax return transcript (“RT”)</b>	Electronic copy of return	1040, 1065, 1120, 990-T, 1041, 94X series (more coming!)	Current and processed in past three years
<b>Wage/income transcript (“WI”)</b>	W-2s, 1099s, etc., reported to IRS by TIN	1040 filers online Business: request by phone	Current and past 9 years
Record of account	Combo of AT and RT	1040, 1065, and 1120 only	Current and past three years
Verification of non-filing letter	Letter stating return not filed	1040 only	Current and past three years
Business entity transcript (NEW!)	2 versions: complete and “modified” Provides name, address, and IRS BOD and filing requirements	All business entities	N/A



# Accessing IRS Transcripts

## ➤ Clients

- Form 4506-T
- Online account (limited access)
- Use “Get Transcript” tool on [irs.gov](https://irs.gov) to request transcript by mail (account and return only)

## ➤ Tax pros

- Request from PPS/Compliance unit
- Use IRS e-Services’ Transcript Delivery System (TDS)
- FULL access based on 2848/8821



# IRS Account Transcript

Your “IRS account” **by year/form**

- **Four sections** of information
  - 1) Entity section: taxpayer name and address, as filed
  - 2) Balance due section: Amounts owed, plus penalty/interest accruals
  - 3) Tax return summary section: Key return information
  - 4) Transaction section: Activity on the year/form
    - Filing indicators
    - Payments and credits
    - Certain compliance activity and notices
    - Account inquiries/requests
- **Not user-friendly**
  - Interpreting “what it means” sometimes requires IRS system knowledge



This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 10-16-2019  
Response Date: 10-16-2019  
Tracking Number:

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2016

TAXPAYER IDENTIFICATION NUMBER: XXX-XX  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX

*Entity section*

<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>  
--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00  
ACCRUED INTEREST: 0.00 AS OF: Aug. 26, 2019  
ACCRUED PENALTY: 0.00 AS OF: Aug. 26, 2019

ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount): 0.00

*Balance owed section*

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 02  
FILING STATUS: Married Filing Joint  
ADJUSTED GROSS INCOME: 6,548.00  
TAXABLE INCOME: 0.00  
TAX PER RETURN: 712.00  
SE TAXABLE INCOME TAXPAYER: 0.00  
SE TAXABLE INCOME SPOUSE: 0.00  
TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): May 11, 2017  
PROCESSING DATE: Jun. 05, 2017

*Return summary section*

TRANSACTIONS			
CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20172005 04-05-2017	\$712.00
714	Credit you chose to apply from prior tax period	04-15-2016	-\$10,016.00
660	Estimated tax payment	10-21-2016	-\$3,333.00

*Account activity section*



# A “Normal” Transcript

A typical “no-issues” account transcript

**Account Transcript**

Request Date: 04-12-2013  
 Response Date: 04-12-2013  
 Tracking Number:

FORM NUMBER: 1040  
 TAX PERIOD: Dec. 31, 2010

TAXPAYER IDENTIFICATION NUMBER: ###-##-####

TRANSACTIONS			
CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20110908 03-14-2011	\$8,288.00
806	W-2 or 1099 withholding	04-15-2011	-\$10,595.00
766	Credit to your account	04-15-2011	-\$215.00
846	Refund issued	03-14-2011	\$2,522.00

TAX PER RETURN: 8,288.00

SE TAXABLE INCOME TAXPAYER: 0.00  
 SE TAXABLE INCOME SPOUSE: 0.00  
 TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2011  
 PROCESSING DATE Mar. 14, 2011

TRANSACTIONS			
CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20110908 03-14-2011	\$8,288.00
806	W-2 or 1099 withholding	04-15-2011	-\$10,595.00
766	Credit to your account	04-15-2011	-\$215.00
846	Refund issued	03-14-2011	\$2,522.00
960	Appointed representative	12-09-2011	\$0.00

- **Common codes:**
  - 150 – tax return filed
  - 806 – W-2/1099 Withholding
  - 846 – Refund issued



# Return Transcripts

- For Forms 1040, 1065, 1120 series
- 2023 – forward: 94X Series, 990T, 1041
- More coming!
- Captures info as originally filed (i.e., not amended or changes due after filing)
  - Exception: 941s show amended!
- Most line items on the return
- Usually available 3 weeks after filing
  - Exceptions: paper filers and unpaid balance due filers

**Tax Return Transcript**

Request Date: 07-29-2019  
Response Date: 07-29-2019  
Tracking Number:

SSN Provided: XXX-XX-  
Tax Period Ending: Dec. 31, 2018

The following items reflect the amount as shown on the return (PR), and the amount as adjusted (PC), if applicable. They do not show subsequent activity on the account.

SSN: XXX-XX-  
SPOUSE SSN: XXX-XX-  
NAME(S) SHOWN ON RETURN:  
ADDRESS:

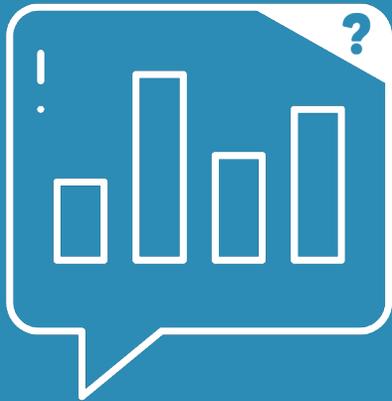
FILING STATUS: Married Filing Joint  
FORM NUMBER: 1040  
CYCLE POSTED: 20191705  
RECEIVED DATE: Apr. 15, 2019  
REMITTANCE: \$0.00  
EXEMPTION NUMBER: 02  
OTHER DEPENDENT CREDIT TOTAL ELIGIBLE PER COMPUTER: 00  
OTHER DEPENDENT CREDIT TOTAL ELIGIBLE VERIFIED: 00  
EXEMPTION NUMBER: 2  
DEPENDENT 1 NAME CTRL:  
DEPENDENT 1 SSN:  
DEPENDENT 2 NAME CTRL:  
DEPENDENT 2 SSN:  
DEPENDENT 3 NAME CTRL:  
DEPENDENT 3 SSN:  
DEPENDENT 4 NAME CTRL:  
DEPENDENT 4 SSN:  
PTIN: XXX-XX-  
PREPARER EIN: XX-XXX

**Income**

WAGES, SALARIES, TIPS, ETC:	\$101,461.00
TAXABLE INTEREST INCOME: SCH B:	\$0.00
TAX-EXEMPT INTEREST:	\$0.00
ORDINARY DIVIDEND INCOME: SCH B:	\$0.00
QUALIFIED DIVIDENDS:	\$0.00
REFUNDS OF STATE/LOCAL TAXES:	\$0.00



## Poll Question #7



**Can you get your client's  
state income tax  
withholding on a wage and  
income transcript?**

- a. Yes
- b. No



# IRS Wage and Income Transcripts

- For Form 1040 only
- **Businesses can request their W&I by phone through PPS (COMING SOON to TDS and online accounts)**
- For the current and previous 9 years
  - July version is fully loaded with all info returns
  - 2025: Released in tax season! March 31, 2025
- Very useful for filing back returns and income/asset verification
- E-Services TDS: automatically get “unmasked” version
- Does not have SITW or healthcare coverage forms (1095 series)

### Wage and Income Transcript

Request Date: 12-28-2018  
Response Date: 12-28-2018  
Tracking Number:

SSN Provided: XXX-XX-XXXX  
Tax Period Requested: December, 2017

#### Form W-2 Wage and Tax Statement

Employer:  
Employer Identification Number (EIN): XXXXX

Employee:  
Employee's Social Security Number: XXX-XX-XXXX

Submission Type:	Original document
Wages, Tips and Other Compensation:	229,407.00
Federal Income Tax Withheld:	21,946.00
Social Security Wages:	224,700.00
Social Security Tax Withheld:	21,521.00
Medicare Wages and Tips:	224,700.00
Medicare Tax Withheld:	2358.00
Social Security Tips:	20.00
Allocated Tips:	20.00
Dependent Care Benefits:	20.00
Deferred Compensation:	20.00
Code "Q" Non-taxable Combat Pay:	20.00
Code "W" Employer Contributions to a Health Savings Account:	20.00
Code "Y" Deferrals under a section 408A nonqualified Deferred Compensation plan:	20.00
Code "Z" Income under section 408A on a nonqualified Deferred Compensation plan:	20.00
Code "R" Employer's Contribution to HSA:	20.00
Code "S" Employer's Contribution to Simple Account:	20.00
Code "T" Expenses Incurred for Qualified Adoptions:	20.00
Code "U" Income from exercise of non-statutory stock options:	20.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	20.00
Code "BB" Designated Roth Contributions under a Section 408(k) Plan:	20.00
Code "DD" Cost of Employer-Sponsored Health Coverage:	20.00
Code "EE" Designated Roth Contributions Under a Governmental Section 457(b) Plan:	20.00
Code "FF" Permitted benefits under a qualified small employer health reimbursement arrangement:	20.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered

1/3

---

Wage and Income Transcript

Statutory Employee:	Not Statutory Employee
W2 Submission Type:	Original
W2 WRC SSN Validation Code:	Correct SSN

**Schedule K-1 1120S Shareholder's Share of Income, Credits, Deductions, etc.**

Corporation:  
Corporation's Employer Identification Number: XXXXX



# Record of Account Transcript

- The record of account transcript is a **combination** of the account transcript and the return transcript.
- Helpful with filing amended returns.

Internal Revenue Service  
United States Department of the Treasury

THIS PRODUCT CONTAINS SENSITIVE TAXPAYER DATA

### Record of Account

REQUEST DATE: 02-23-2011  
RESPONSE DATE: 02-23-2011  
TRACKING NUMBER:

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: ###-##-####  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: ###-##-####

#### Name/address

POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE: \*\*\* ANY NEWER EDITIONS WILL SUPERSEDE A CREDIT AMOUNT \*\*\*

ACCOUNT BALANCE: 0.00  
ACCOUNT INTEREST: 0.00 AS OF: Apr. 23, 2011  
ACCOUNT PENALTY: 0.00 AS OF: Apr. 23, 2011

ACCOUNT BALANCE PLUS ACCRUALS (THIS IS NOT A PAYOFF AMOUNT): 0.00

\*\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*\*

EMERGENCY: 02  
FILING STATUS: MARRIED FILING JOINT  
ADJUSTED GROSS INCOME: 133,443.00  
TAXABLE INCOME: 115,543.00  
TAX PER RETURN: 21,373.00  
SE TAXABLE INCOME TAXPAYER: 0.00  
SE TAXABLE INCOME SPOUSE: 0.00  
TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): Jun. 03, 2009  
RECEIVED DATE: Jun. 22, 2009

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 14321-155-0401-9	20093309	02-23-2009	\$21,373.00
206	W-2 or 1099 withholding		04-15-2009	-\$14,675.00
766	Credit to your account		04-15-2009	+\$8,000.00
846	Refund issued		06-22-2009	\$1,102.00
960	Appointed representative		02-23-2011	\$0.00

THE FOLLOWING ITEMS REFLECT THE AMOUNT AS SHOWN ON THE RETURN (RN), AND THE AMOUNT AS ADJUSTED (AC), IF APPLICABLE. THEY DO NOT SHOW SUBSEQUENT ACTIVITY ON THE ACCOUNT.

SSN: ###-##-#### SPOUSE SSN: ###-##-####  
NAME: ...  
ADDRESS: Name/address

FILING STATUS: MARRIED FILING JOINT  
FORM NUMBER: 1040  
CYCLE NUMBER: 20093309  
RECEIVED DATE: Jun. 03, 2009  
REMITTANCE: 0.00  
EMERGENCY NUMBER: 2  
DEPENDENT 1 NAME CYCL: ...  
DEPENDENT 1 SSN: ...  
DEPENDENT 2 NAME CYCL: ...  
DEPENDENT 2 SSN: ...  
DEPENDENT 3 NAME CYCL: ...  
DEPENDENT 3 SSN: ...  
DEPENDENT 4 NAME CYCL: ...  
DEPENDENT 4 SSN: ...  
PREPARER SSN: ...  
PREPARER EIN: ...

#### Income

WAGE, SALARY, VEP, ETC:	\$133,102.00
TAXABLE INTEREST INCOME: SCH B:	\$341.00
TAX-EXEMPT INTEREST:	\$0.00
ORDINARY DIVIDEND INCOME: SCH D:	\$0.00
QUALIFIED DIVIDENDS:	\$0.00
REFUNDS OF STATE/LOCAL TAXES:	\$0.00
ALIEN DIVIDENDS:	\$0.00
UNRECORDED INCOME OR LOSS (Schedule C):	\$0.00
UNRECORDED INCOME OR LOSS: SCH C PER COMPUTER:	\$0.00
CAPITAL GAINS OR LOSS (Schedule E):	\$0.00
CAPITAL GAINS OR LOSS: SCH D PER COMPUTER:	\$0.00
OTHER GAINS OR LOSSES (Form 4797):	\$0.00
TOTAL IRA CONTRIBUTIONS:	\$0.00
TAXABLE IRA CONTRIBUTIONS:	\$0.00
TOTAL PENSIONS AND ANNUITIES:	\$0.00
TAXABLE PENSIONS AND ANNUITIES:	\$0.00
RET/ROVALTY/PARTNERSHIP/STATE (Schedule E):	\$0.00
RET/ROVALTY/PARTNERSHIP/STATE (Schedule E) PER COMPUTER:	\$0.00
RET/ROVALTY INCOME/LOSS PER COMPUTER:	\$0.00
STATE/RET/ROVALTY INCOME/LOSS PER COMPUTER:	\$0.00
PARTNERSHIP/S-CORP INCOME/LOSS PER COMPUTER:	\$0.00
FARM INCOME OR LOSS (Schedule F):	\$0.00
FARM INCOME OR LOSS (Schedule F) PER COMPUTER:	\$0.00

And more...



# Business Entity Transcript: Work in Progress

## 2 versions

- “Complete” – has filing requirements
- “Modified” – has address



 **Internal Revenue Service**  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

**Business Entity Transcript**

Request Date: 10-03-2024  
Response Date: 10-03-2024  
Tracking Number: 11111111111

Employer Identification Number (EIN) Provided: 56-1111111

The following reflects the entity information on file for the Taxpayer Identification Number listed above. A blank field indicates no data on file.

Business Operating Division:	SB = Small Business
Primary Name:	BOBS BUTTERFLIES
Name Control:	BOBS
Street Address:	123 FLYAWAY DRIVE
City:	UTOPIA
State:	NC
ZIP Code:	22222-2222-22



# Complete Business Entity Transcript

- Requires “specific use” Form 2848/8821 to request “business entity transcript”
- Specific use authorizations are not recorded on CAF
- Use a separate authorization
- Contains filing requirements and additional entity information

The screenshot shows an IRS Entity Transcript for Business. At the top, it features the Internal Revenue Service logo and the text 'United States Department of the Treasury'. A warning bar states 'This Product Contains Sensitive Taxpayer Data'. The title 'Entity Transcript for Business' is centered. To the right, it lists 'Request Date: 07-08-2025', 'Response Date: 07-08-2025', and 'Tracking Number: [REDACTED]'. Below this, it says 'Employer Identification Number (EIN) Provided: [REDACTED]'. A paragraph explains that the transcript reflects entity information on file for the taxpayer identification number listed above, with a note that blank fields indicate no data on file. The main body of the transcript lists various fields: 'Business Operating Division: SB Small Business', 'Primary Name: [REDACTED]', 'Name Control: [REDACTED]', 'Street Address: [REDACTED]', 'City: [REDACTED]', 'State: [REDACTED]', 'ZIP Code: [REDACTED]', 'IRS Establishment Date: 07/1994', 'Business Operational Date: 199407', 'Business Close Date: [REDACTED]', and 'Filing Requirements: Form 940, Employers Annual Federal Unemployment (FUTA) Tax Return, Form 941, Employer's Quarterly Federal Tax Return, Form 1120 S, U.S. Income Tax Return for an S Corporation 12'. Other fields include 'Fiscal Year Month (FYM):', 'Prior Fiscal Year Month:', 'Limited Liability Company:', 'IRC Section 754 election:', 'IRC Section 754 election year:', 'North American Industry Classification System CODE: 6 [REDACTED]', 'Railroad Retirement Board Number:', 'Parent EIN:', 'Sole Proprietor TIN:', and 'Employment Code:'. A second warning bar at the bottom also states 'This Product Contains Sensitive Taxpayer Data'.



# Start with Transcripts...but Know Their Limits...

*Transcripts are limited; PPS provides a complete history*

- Many notices
- Certain transaction codes
- Reasons for specific adjustments to a return
- Status and pending transactions
- Refund freeze causes
- Deadlines
- Many enforcement actions
- Accurate payoff amounts

```
TXMODAXXX-XX-XXXX MFT>30 TX-PRD>200612 PLN-NUM> NM-CTRL>STAR
XX221-349-43516-7<DLN BOD-CD>SB CLIENT-CD>C
MF-XTRCT-CYC>200813 SC-REASON-CD>33
SC-STS>26 MOD-BAL> 27,778.66 CYC>200806
MF-STS>26 MOD-BAL> 27,778.66 CYC>200806 TODAYS-DT>04/01/2008 ICS>1
LAST-NOTICE>DAP ARDI-CD>1 PRIMARY-LOC>XXXX
CL-LOC>XX PDC-IND>0
ASED>12172010 FRZ>T -L TMS-CD>1 COLLECTION-ASGMT>XXXXX236
CSED>12172017 INTL> CAF>1 FMS-CD>3 LIEN>4 MOD-YLD-SCR>001110
RSED>10152010 NAICS-CD>238120
CKBX>1 DPIN>P00XXXXXX
CS-CTRL-INFO>NO CASE CONTROLS
Employee #XXXXXXXX858 Page of PAGE
Pg=1 Row=24 Col= 1 POL
```



# Tax Pros Access to Account Information by Phone

## *Use with the “Practitioner Priority Service” hotline*

- “PPS”:
  - 1-866-860-4259
  - Open: M-F, 7A-7P (local time)
  - Trained to solve account issues
  - 5 clients per call
  - Provide transcripts into secure e-services mailbox (*30 transcript limit*)
  - Can make account adjustments if not in compliance enforcement
  - Route you to Collection, Mail Audit, or CP2000 functions
  - Can fax authorization (2848/8821) if not on file
  - Call early to avoid wait times

**Practitioner Priority Service**®



# IRS E-Services Mailbox

<https://www.irs.gov/e-services>

- ▶ Access your e-Services account
- ▶ Download transcripts from your “Secure Object Repository”

## Secure Object Repository (SOR)

Retrieve transcripts and TIN Matching results from the secure mailbox.

[Access SOR](#)

The screenshot displays the IRS E-Services Mailbox interface. At the top left is the IRS logo. Below it, the word "Inbox" is displayed. On the right side, there is a link "Check for new mail" with a timestamp "(last checked: Mon Dec 07 07:53:52 EST 2020)". Below this, it says "Number of messages: 7" and "Click the column header to sort the column".

<input type="checkbox"/> Check All	Date	Subject	Status	Action
<input type="checkbox"/>	2020-12-07 06:51:47	TDS Transaction ID -100594700841.TIN - [redacted] Tax Period -201412	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:47	TDS Transaction ID -100594700841.TIN [redacted] Tax Period -201612	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:47	TDS Transaction ID -100594700841.TIN [redacted] Tax Period -201712	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:47	TDS Transaction ID -100594700841.TIN [redacted] Tax Period -201812	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:46	TDS Transaction ID -100594700841.TIN [redacted] Tax Period -201312	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:46	TDS Transaction ID -100594700841.TIN [redacted] Tax Period -201512	U	<a href="#">Read</a>   <a href="#">View Info</a>
<input type="checkbox"/>	2020-12-07 06:51:46	TDS Transaction ID -100594700841.TIN [redacted] Tax Period -201912	U	<a href="#">Read</a>   <a href="#">View Info</a>

At the bottom left of the table is a "Delete" button. At the bottom right, it says "Messages 1-7 of 7" with navigation links: "First", "Previous", "Next", and "Last Display All".



# Agenda



## ***Working with the IRS***

- ▶ IRS goes digital

## ***IRS Online Services Update***

- ▶ Secure Access Digital Identity (SADI)
- ▶ IRS Online Accounts
- ▶ Other tools for tax pros and taxpayers
- ▶ IRS e-Services: SOR and TDS

## ***IRS Transcripts***

- ▶ Overview
- ▶ Best Practices, Tips, and Common uses for transcripts

## ***Proactive Client Support***

- ▶ Monitoring your client's IRS activity



# 10 Practical Uses for Client Transcripts

## Many uses, including.....

- *Obtain a new client tax history*
- Confirm your client is in “good standing”
- *Account confirmations and filing assistance (payments, filing, extensions, etc.)*
- File an amended return
- *Evaluate quick penalty abatement relief*
- *Avoid mismatch notices (CP2000s)*
- *File a prior year return*
- *Stage an extension filer*
- Detect tax identity theft
- Prepare for an audit



# Obtain a New Client Tax History With IRS Transcripts

## ***Relieve your client of the “document download”***

- Get the tax info straight from the “source”
- Review the history for:
  - Client profile, income sources, and deduction/credit history
  - Payments, extensions, offsets
  - Potential return errors and amended return opportunities
  - Unfiled past returns
  - Post-filing issues that need to be reconsidered
  - Balances owed
  - Quick penalty abatement opportunities
  - Much more....

## **Get your client’s tax history:**

- *Return transcript:* past three years (provides return information)
- *Wage and income:* past three years (primary and spouse, if needed)
- *Account transcript:* current year and 6 years prior

## **Example: 2024 tax year client – get:**

- *Return transcript:* 2021-2023
- *Wage and income:* 2021-2023 (2024 on March 31, 2025!)
- *Account transcript:* 2018-2024



# Confirmations and Filing Assistance: Important Account Information

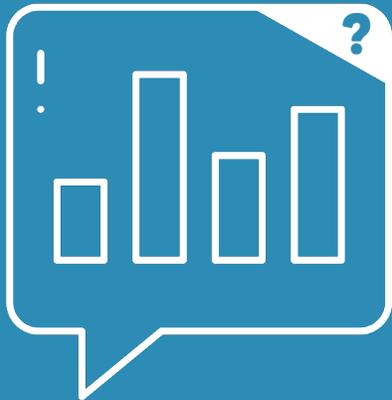
## Avoid math error and discrepancy notices

- Use an Account transcript to confirm:
- Extension filed
- Payments
- Filing confirmation

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION		CYCLE DATE	AMOUNT
150	Tax return filed	20203005	08-24-2020	\$53,868.00
n/a	30211-598-87164-0			
460	Extension of time to file tax return ext. Date 10-15-2020		06-29-2020	\$0.00
660	Estimated tax payment		03-26-2019	-\$2,700.00
660	Estimated tax payment		06-14-2019	-\$2,700.00



## Poll Question #8



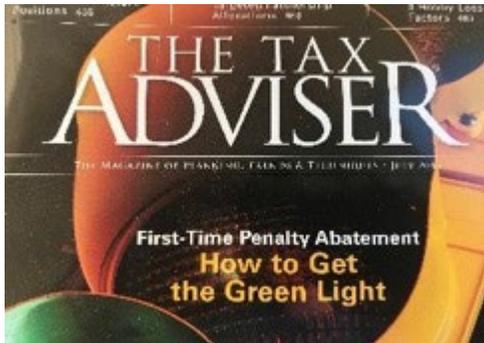
**What % of taxpayers do not take advantage of IRS first-time penalty abatement?**

- a. 20%
- b. 40%
- c. 60%
- d. 80%



# Review IRS Account Transcripts for Quick First-Time Abatement (FTA)

- First year failure to file and pay penalties qualify for FTA (Employers – deposit penalty too!
- If you do not take the FTA, you lose it....



All FTA requests can be made by phone.

<b>Taxpayer</b>	Individual, business, payroll (no estate or gift)
<b>Penalty</b>	FTF, FTP, FTD (not accuracy or estimated tax penalty)
<b>Compliance History</b>	<ul style="list-style-type: none"><li>• No FTF, FTP, FTD, or accuracy penalties for the past three periods before penalty year (estimated tax penalty does not disqualify)</li><li>• Up-to-date on payments if owe the IRS</li></ul>
<b>Filing History</b>	All required returns filed (past 3 years)
<b>Amount</b>	No limitation
<b>Abatement</b>	First period penalties only
<b>Time to request</b>	Within the refund statute expiration date (3 years from due date or 2 years after tax is paid)



# IRS Account Transcript Analysis: FTA

## Steps:

- Obtain past 3 years account transcripts prior to penalty year
- Review prior three years for disqualifying penalties
- Determine returns are filed
- Determine if FTA applies
- Request FTA by phone

Internal Revenue Service  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

### Account Transcript

Request Date: 10-16-2019  
Response Date: 10-16-2019  
Tracking Number:

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2016

TAXPAYER IDENTIFICATION NUMBER: XXX-XX  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX

**Entity section**

<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>  
--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00  
ACCRUED INTEREST: 0.00 AS OF: Aug. 26, 2019  
ACCRUED PENALTY: 0.00 AS OF: Aug. 26, 2019

**Balance owed section**

ACCOUNT BALANCE PLUS ACCRUALS  
(This is not a payoff amount): 0.00

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

**Return summary section**

EXEMPTIONS: 02  
FILING STATUS: Married Filing Joint  
ADJUSTED GROSS INCOME: 6,548.00  
TAXABLE INCOME: 0.00  
TAX PER RETURN: 712.00  
SE TAXABLE INCOME TAXPAYER: 0.00  
SE TAXABLE INCOME SPOUSE: 0.00  
TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER): May 11, 2017  
PROCESSING DATE: Jun. 05, 2017

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed <b>Account activity section</b>	2017005 04-05-2017	0712.00
714	Credit you chose to apply from prior tax period	04-15-2016	+210,016.00
660	Estimated tax payment	10-21-2016	-23,333.00



# Account Transcripts FTA Analysis

Individual clients: review three years prior to penalty in question for these transaction codes:

TC	Description	Why?
150	Tax return filed & liability assessed (date return was processed)	Confirm return filed
160/166	Failure to file penalty	These penalties, if significant, will disqualify your client
270/276	Penalty for late payment	
240	Misc. penalty: IRC 6662 accuracy	
170/176	Estimated tax penalty	This penalty does not disqualify your client from FTA

Internal Revenue Service  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

**Record of Account**

Request Date: 03-04-2009  
Response Date: 03-04-2009  
Tracking Number: 100000070432

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2008

TAXPAYER IDENTIFICATION NUMBER: 000-00-0100  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: 000-00-0200

JOHN DOE & JANE DEE  
300 ANYSTREET BLVD  
DALLAS, TX 77000-0000-000

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 1,461.49  
ACCRUED INTEREST: 20.97 AS OF: Aug. 03, 2009  
ACCRUED PENALTY: 36.47 AS OF: Aug. 03, 2009

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 1,518.93

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 05 FILING STATUS: Married Filing Joint

ADJUSTED GROSS INCOME: 67,000.00  
TAXABLE INCOME: 41,800.00  
TAX PER RETURN: 4,359.00  
SE TAXABLE INCOME TAXPAYER: 0.00  
SE TAXABLE INCOME SPOUSE: 0.00  
TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2009  
PROCESSING DATE Apr. 20, 2009

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed 0 211-000-09213-9	20091408 04-20-2009	65,559.00
806	W 2 or 1099 withholding	04-15-2009	-64,100.00
276	Penalty for late payment of tax	20091408 04-20-2009	61.29



# Preventing the Income Mismatch (CP2000)

## ***Six client profiles that often have mismatches***

**1 Clients with many 1099-Bs (stock transactions)**

**2 Clients who have moved during the year**

**3 Clients with incomplete or missing records**

**4 Clients who file delinquent returns**

**5 Clients with a history of tax filing errors**

**6 Clients new to your firm/practice**

- ***Avoid a CP2000***
  - File an extension for your client's return
  - Use W&I transcript for current year (avail. In March!– full version in July).
  - Match W&I transcript to your client's records to accurately report income and expenses.



# Filing a Prior Year Return: Transcript Due Diligence

- Late filed returns: conduct IRS screening with W&I transcript analysis
- Account transcripts provide indicator of IRS non-filer enforcement
  - CP59 issuance
  - Substitute for return filing

**Wage and Income Transcript**

Request Date: 12-29-2018  
Response Date: 12-29-2018  
Tracking Number:

SSN Provided: 000-00-  
Tax Period Requested: December, 2017

**Form W-2 Wage and Tax Statement**

Employer:  
Employer Identification Number (EIN): 0000

Employee:  
Employee's Social Security Number: 000-00-

Submission Type: Original document

Wages, Tips and Other Compensation:	\$25,407.00
Federal Income Tax Withheld:	\$1,444.00
Social Security Wages:	\$24,700.00
Social Security Tax Withheld:	\$1,801.00
Medicare Wages and Tips:	\$24,700.00
Medicare Tax Withheld:	\$350.00
Social Security Tips:	\$0.00
Allocated Tips:	\$0.00
Dependent Care Benefits:	\$0.00
Deferred Compensation:	\$0.00
Code "Q" Sustainable Combat Pay:	\$0.00
Code "W" Employer Contributions to a Health Savings Account:	\$0.00
Code "T" Deferrals under a section 408A nonqualified Deferred Compensation plan:	\$0.00
Code "I" Income under section 408A on a nonqualified Deferred Compensation plan:	\$0.00
Code "B" Employee's Contribution to 401(k):	\$0.00
Code "S" Employee's Contribution to Simple Account:	\$0.00
Code "T" Expense Incurred for Qualified Adoptees:	\$0.00
Code "Y" Income from exercise of non-statutory stock options:	\$0.00
Code "AA" Designated Roth Contributions under a Section 401(k) Plan:	\$0.00
Code "BB" Designated Roth Contributions under a Section 408(k) Plan:	\$0.00
Code "CC" Cost of Employer-Sponsored Health Coverage:	\$0.00
Code "EE" Designated Roth Contributions Under a Governmental Section 457(b) Plan:	\$0.00
Code "FF" Insulted benefits under a qualified small employer health reimbursement arrangement:	\$0.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered

Statutory Employee: No  
W-2 Submission Type: Original  
W-2 MIC SSN Validation Code: Correct SSN

**Schedule K-1 1120S Shareholder's Share of Income, Credits, Deductions, etc.**

Corporation:  
Corporation's Employer Identification Number: 0000

**1040** U.S. Individual Income Tax Return **2019**

Check who you checked the W-2 box, enter the name of spouse. If you checked the W-2 or 2/28 box, enter the child's name if the qualifying person is not listed on your dependent.

Filing Status:  Single  Married filing jointly  Married filing separately (SFS)  Head of household (HOM)  Qualifying widow(er) (QW)

Your first name and middle initial: Last name: Your social security number:

If joint return, spouse's first name and middle initial: Last name: Spouse's social security number:

Home address (number and street), if you have a P.O. box, see instructions: Apt. no. **Preparer's Office Copy** Check here if you or your preparer filed jointly with you for this year.  Yes  No

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions):

Foreign country name: Foreign province/state/country: Foreign postal code:  Yes  No

Standard Deduction:  Spouse can claim  You are a dependent  Your spouse is a dependent  Spouse lives on a separate return or you were a dual-status alien

Dependents (see instructions):

(a) First name	Last name	(b) Social security number	(c) Relationship to you	(d) If applicable (see instructions):
		State code	Child to other dependents	

1 Wages, salaries, tips, etc. Attach Form(s) W-2

2 Tax-exempt interest 3a Qualified dividends 3b Dividend interest: Attach Form 1099-DIV if required 3c Other dividends: Attach Form 1099-DIV if required 3d Taxable amount 3e Taxable amount 3f Taxable amount

4 IRA distributions 4a Pensions and annuities 4b Social security benefits 4c Capital gain or loss: Attach Schedule D if required. First request check here 4d Other income from Schedule 1, line 10 4e Adjustments to income from Schedule 1, line 22 4f Subtract line 4e from line 10. This is your adjusted gross income

5 Standard deduction or itemized deductions from Schedule 12 6 Qualified business income deduction: Attach Form 990 or Form 990-E. Add lines 3 and 10 7 Taxable income. Subtract line 6 from line 5. If zero or less, enter 0

For Deductions, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat No. 11208 1040 2019



# Simplifying the Extension Filing Experience

## ***Set you/client up for success:***

1. Get the extension.
2. Ask for a Form 8821 (2/8821s for MFJ).
3. Pull their account and wage/income transcripts in June.
4. Pre-fill return with income and account information.
  - ▶ Forms W-2/1099, others
  - ▶ Estimated tax payments and other applied credits

## ***Streamlines the process!***



- Improves return accuracy: avoid underreporting and missed deductions.
- Reduces client workload.
- Identifies prior issues with IRS.
- Shows your expertise.



# Employment Related Tax Identity Theft

Did someone steal your client's identity for employment purposes?

- ▶ ***Review your client's wage and income transcripts.***

The screenshot displays the IRS Wage and Income Transcript interface. At the top, it reads 'Internal Revenue Service United States Department of the Treasury'. Below this, there is a header for 'Wage and Income Transcript' with request and response dates of 04-23-2012 and a tracking number. The transcript is for a 'Form W-2 Wage and Tax Statement' for the tax period of October, 2010. It lists the employer's identification number (EIN) as 00-0000000 and the employee's Social Security number as 000-00-0000. The payer's name/address and recipient name/address are both listed as blank. A table follows, detailing various income and tax items with their original document amounts. The total wages and other compensation reported is \$64,976.00. Other items include federal income tax withheld (\$6,446.00), Social Security wages (\$64,444.00), Social Security tax withheld (\$4,302.00), Medicare wages and tips (\$64,444.00), Medicare tax withheld (\$1,026.00), and allocated tips (\$0.00). The transcript also shows various codes for contributions and benefits, all with zero amounts. At the bottom, it indicates that the child's early child tax credit indicator is 'Not Stated' and the retirement plan indicator is 'Not Stated'. The employee is identified as a 'Statutory employee'.

Submission type:	Original document
Wages, tips and other compensation:	\$64,976.00
Federal income tax withheld:	\$6,446.00
Social Security wages:	\$64,444.00
Social Security tax withheld:	\$4,302.00
Medicare wages and tips:	\$64,444.00
Medicare tax withheld:	\$1,026.00
Social Security tips:	\$0.00
Allocated tips:	\$0.00
Advanced EIC payment:	\$0.00
Dependent care benefits:	\$0.00
Deferred compensation:	\$4,467.00
Code "G" nonexcludable combat pay:	\$0.00
Code "M" employer contributions to a health savings account:	\$0.00
Code "Y" deferrals under a section 401a nonqualified deferred compensation plan:	\$0.00
Code "S" income under section 401a on a nonqualified deferred compensation plan:	\$0.00
Code "A" employer's contribution to HSA:	\$0.00
Code "B" employer's contribution to SIMPLE account:	\$0.00
Code "C" expenses incurred for qualified adoptions:	\$0.00
Code "T" income from exercise of non-statutory stock options:	\$0.00
Code "AA" designated Roth contributions under a Section 401(k) plan:	\$0.00
Code "RR" designated Roth contributions under a Section 408(k) plan:	\$0.00
Child's early child tax credit indicator:	Not Stated
Retirement plan indicator:	Not Stated
Statutory employee:	Yes Statutory employee



# Identity Theft? Account Transcripts

- Is there compliance activity on your client's account?
- Is there a request for an unfiled return even though your client doesn't have a filing requirement?

TC	Description
140	Inquiry for nonfiling of tax return
922	Underreporter inquiry
290	Additional tax assessed
971	Account related notice issued (with CP #)
420/424	Examination of tax return

150	Substitute tax return prepared by IRS	02-13-2012	\$0.00
n/a	89210-887-00030-2		
460	Extension of time to file ext. Date 10-15-2008	04-15-2008	\$0.00
140	Inquiry for non-filing of tax return	05-11-2009	\$0.00
971	Notice issued CP 0059	06-01-2009	\$0.00
570	Additional account action pending	02-13-2012	\$0.00
494	Final notice before tax is determined for you by IRS (Statutory notice of deficiency)	04-03-2012	\$0.00
495	Tax determination closed	10-12-2012	\$0.00
599	Tax return filed	08-16-2012	\$0.00
960	Appointed representative	10-12-2012	\$0.00
766	Credit to your account	04-15-2008	-\$2,000.00
764	Earned income credit	04-15-2008	-\$1,855.00
290	Additional tax assessed	20124405 11-12-2012	\$4,495.00
n/a	89254-690-32020-2		
166	Penalty for filing tax return after the due date	20124405 11-12-2012	\$144.00
196	Interest charged for late payment	20124405 11-12-2012	\$153.27
276	Penalty for late payment of tax	20124405 11-12-2012	\$160.00
971	Notice issued CP 0022	11-12-2012	\$0.00
161	Reduced or removed penalty for filing tax return after the due date	11-12-2012	-\$144.00
271	Reduced or removed penalty for late payment of tax	11-26-2012	-\$160.00
290	Additional tax assessed	20124605 11-26-2012	\$0.00
n/a	19254-710-05145-2		
197	Reduced or removed interest charged for late payment	11-26-2012	-\$23.45
971	Notice issued CP 0021	11-26-2012	\$0.00



# Agenda



## ***Working with the IRS***

- ▶ IRS goes digital

## ***IRS Online Services Update***

- ▶ Secure Access Digital Identity (SADI)
- ▶ IRS Online Accounts
- ▶ Other tools for tax pros and taxpayers
- ▶ IRS e-Services: SOR and TDS

## ***IRS Transcripts***

- ▶ Overview
- ▶ Best Practices, Tips, and Common uses for transcripts

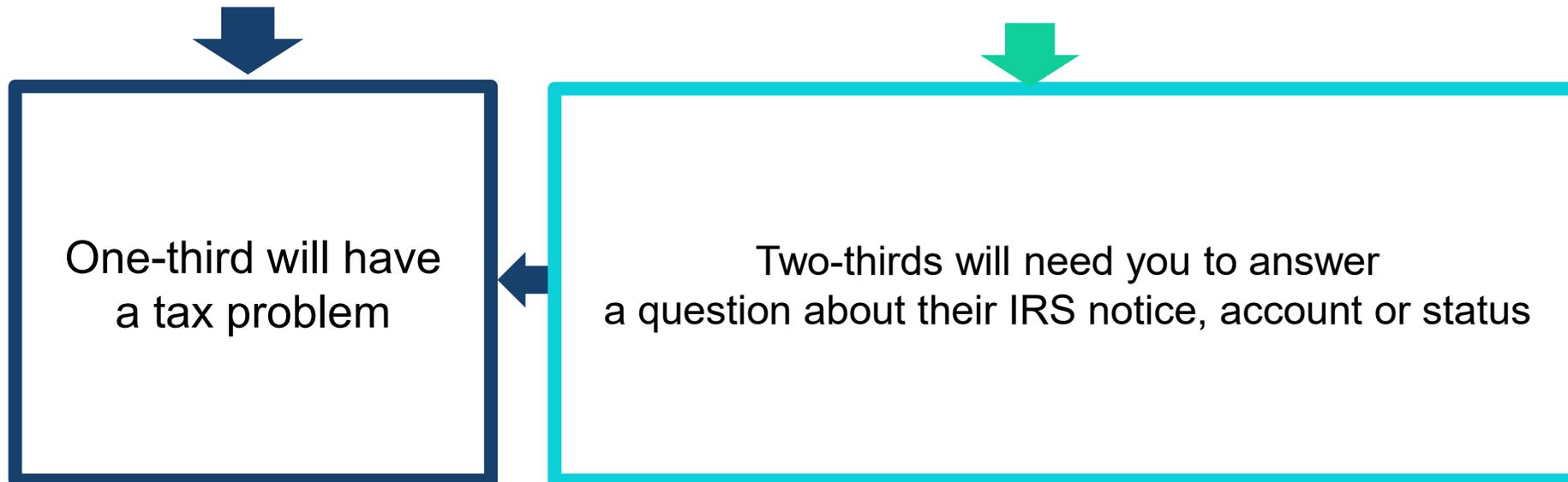
## ***Proactive Client Support***

- ▶ Real-time access to client IRS transcripts



# Post-Filing Assistance

>40% of your clients will need to work with the IRS after filing



How can we in a position to help?



# Get Real-time Access to Your Client's IRS Activity

## *24/7 access to your clients' IRS information:*

- **Proactive:** get notifications of an IRS notice
- **Prepared:** ability to access client information immediately from the IRS
- **Efficient:** avoid unnecessary phone calls to the IRS

***Offer a new service for your clients: IRS monitoring***

### *Three steps to monitor your client's IRS activity:*

- #1: Get a Form 8821, *Tax Information Authorization*
- #2: File it with IRS CAF
- #3: Monitor notices/client IRS account

***Use an Intermediate Service Provider program to mass download and analyze transcripts for changes and issues.***



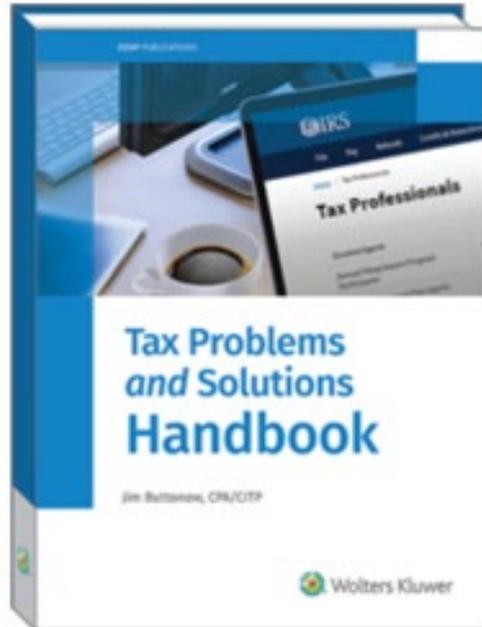
# Changes Coming...

**IRS digital tools and account information changes:**

- **Taxpayer online account capabilities**
- **Tax pro-online account capabilities**
- **Business online account access**
- **E-sign capabilities of Forms 2848/8821**
- **More types of IRS transcripts!**



# Reference Guide. Need More Help?



**Free Resource at:**  
[TaxProblemsHandbook.com](https://www.taxproblemshandbook.com)

## Reference guide for

- ▶ Essentials of IRS Practice
- ▶ Step-by-step instructions to resolve most common problems
- ▶ Template letters and worksheets
- ▶ Practical examples
- ▶ IRS contact resources
- ▶ Transcript assistance
- ▶ Common IRS notices and post-filing forms



# Appendix

## Helpful resources:

- A. Top 10 IRS Online Resources (1 slide)
- B. IRS Direct Pay Workflow (4 slides)
- C. IRS OPA Workflow (4 slides)
- D. 4-steps to obtain TDS access in IRS e-Services (4 slides)
- E. Masked v. Unmasked Transcripts (1 slide)
- F. Transcript Use Case: Confirm Client is in Good Standing with IRS (1 slide)
- G. Transcript Use Case: Filing an Amended Return (3 slides)
- H. Transcript Use Case: Preparing for an Office/Field Audit (4 slides)



# A: 10 Most Used “Taxpayer” Online Tools

Online Tool (Link) * = ID.me authentication required	Purpose
<b>*Your online account</b> <a href="https://www.irs.gov/payments/your-online-account">https://www.irs.gov/payments/your-online-account</a>	<b>Individual taxpayers:</b> obtain tax account information/interact with IRS
<b>*Business tax account</b> <a href="https://www.irs.gov/businesses/business-tax-account">https://www.irs.gov/businesses/business-tax-account</a>	<b>Sole prop with EIN, S-corp. S/H, partnership partners taxpayers:</b> obtain tax account information/ interact with IRS
<b>Get Your Tax Record (get transcript)</b> <a href="https://www.irs.gov/individuals/get-transcript">https://www.irs.gov/individuals/get-transcript</a>	<b>Obtain IRS transcripts</b> (can request to last 3 years’ return and account transcripts by mail)
<b>*Get an Identity Protection PIN (IP PIN)</b> <a href="https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin">https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin</a>	<b>Request an IP PIN</b> to protect from refund fraud or retrieve an IP PIN to file electronically
<b>*Identity Verification Service</b> <a href="https://www.irs.gov/identity-theft-fraud-scams/identity-and-tax-return-verification-service">https://www.irs.gov/identity-theft-fraud-scams/identity-and-tax-return-verification-service</a>	<b>Verify identity online</b> to release a tax return refund after receiving IRS Letter 5071C/5747C/6331C/5447C
<b>Where’s My Refund?</b> <a href="https://www.irs.gov/refunds">https://www.irs.gov/refunds</a>	<b>Check on status and delivery of refund</b>
<b>IRS Direct Pay</b> <a href="https://www.irs.gov/payments/direct-pay">https://www.irs.gov/payments/direct-pay</a>	<b>Make a payment</b> through ACH debit from a bank account for 1040/related individual account payments
<b>Where’s My Amended Return?</b> <a href="https://www.irs.gov/filing/wheres-my-amended-return">https://www.irs.gov/filing/wheres-my-amended-return</a>	<b>Check on status and acceptance of amended return</b> for current and three prior tax years
<b>*Online Payment Agreement</b> <a href="https://www.irs.gov/payments/online-payment-agreement-application">https://www.irs.gov/payments/online-payment-agreement-application</a>	<b>Set up a payment plan, extension to pay, or change an existing plan</b>
<b>IRS Document Upload Tool</b> <a href="https://www.irs.gov/help/irs-document-upload-tool">https://www.irs.gov/help/irs-document-upload-tool</a>	<b>Upload a response to an IRS notice or letter directly to the IRS</b>



# B: IRS Direct Pay: Directing the Payment

## Applying the payment

- Reason for payment:
  - Estimated tax
  - Balance due
  - Payment plan
  - Audit/CP2000 assessment
  - Many more...
- Apply payment to:
  - 1040
  - 1040 SRP
  - Form 5329 tax
- Year: current and last 18-19 years

The screenshot shows the IRS Direct Pay interface. On the left, a vertical list of years from 2004 to 2023 is visible, with 2011 highlighted. The main content area is titled 'Direct Pay' and includes a progress bar for 'Step 1 of 5'. Below this is the 'Tax Information' section, which contains instructions and a 'Business Taxes?' note. The 'Reason for Payment' section has a dropdown menu labeled 'Select Reason'. A yellow box highlights this dropdown, and a yellow arrow points from it to a larger dropdown menu on the right. This menu lists various reasons for payment, including 'Payment Plan/Installment Agreement', 'Balance Due', 'Extension', 'Estimated Tax', 'CP2000/CP2501/CP3219A', 'Proposed Tax Assessment', 'Amended Return', 'Civil Penalty', 'Offshore Streamlined Filing Compl.', 'Offshore Voluntary Disclosure', and 'IRC 965 - Transition Tax'. The 'Apply Payment To' section has a dropdown menu labeled 'Select Type'. A blue box highlights this dropdown, and a blue arrow points from it to a larger dropdown menu at the bottom. This menu lists various payment types, including 'Income Tax - Form 1040', 'Health Care (Form 1040)', 'Retirement Plans (5329)', and 'Tax-Favored Accounts (5329)'. A 'CONTINUE >' button is visible at the bottom of the main form area.



# IRS Direct Pay: Verifying Identity

- ID Verification does not require ID.me
- Verify info to a tax year (past 5-6 tax years, depending on time of year)
  - Filing status
  - Name
  - SSN/ITIN
  - DOB
  - Address
- Cannot use Direct Pay if you never filed a tax return

The screenshot shows the IRS Direct Pay 'Verify Identity' form. At the top left is the IRS logo and the text 'Direct Pay' with a link for 'Have questions or need additional'. Below this is a progress bar and a note: 'All fields with \* are required.' The main heading is 'Verify Identity' in red. The instructions state: 'Direct Pay verifies your identity using information from your 1040 filing history. Please provide the following information from a 1040 tax return you filed for one of the years listed in the Tax Year Verification drop-down menu.' A note specifies: 'Note: the Tax Year for Verification you enter here does not have to match the tax year for payment.' The form fields include: 'Tax Year for Verification \*' (dropdown), 'Filing Status \*' (dropdown), 'First Name \*' (text), 'Last Name \*' (text), and 'Confirm Last Name \*' (text). On the right side, there are fields for: 'Confirm SSN or ITIN \*' (text), 'Date of Birth \*' (Month, Day, Year dropdowns), 'Country of Residence \*' (dropdown, currently 'United States'), 'Street Address (from the tax year selected above)' (text), 'Apt/Suite/Other' (text), 'P.O. Box' (text), 'City \*' (text), 'State/US Territory \*' (dropdown), and 'Zip Code \*' (text). At the bottom right, there is a checkbox for 'I accept the Privacy Act and Paperwork Reduction Act.\*' and two buttons: '< PREVIOUS' and 'CONTINUE >'. A link for 'Privacy Act and Paperwork Reduction Act' is also present.



# IRS Direct Pay: Making a Payment

Enter

- Payment amount
- Payment date (can schedule future payments)
- Bank information
- Email
- Sign electronically

The screenshot displays the IRS Direct Pay interface. At the top, it shows the user is signed in as 'John Q. Taxpayer' and is on 'Step 3 of 5'. The page is titled 'Direct Pay' and includes a progress bar. The main section is 'Your Payment Information', where the user enters the payment amount, confirms it, and selects a payment date (01-03-2024). Below this is 'Your Bank Account Information', where the user enters the routing number and account number, and confirms the account number. To the right, there are sections for 'Account Type' (Checking or Savings), 'Email Confirmation Notifications' (with a checkbox for receiving notifications and an email address field), and 'Electronic Signature' (with fields for first and last name, SSN or ITIN, and a date field). At the bottom right, there is a 'Debit Authorization Agreement' checkbox and 'PREVIOUS' and 'SUBMIT' buttons.



# IRS Direct Pay: Payment Confirmation

- Payment is confirmed
  - Online confirmation
  - Email confirmation
- Confirmation # can be used to look up payment and/or cancel payment
- Payment clears in 24-48 hours
- Payment will show up in the online account next day after payment

Direct Pay [Have questions or need additional information?](#)

Step 5 of 5

**Confirmation**

Your payment has been submitted. An email confirming this transaction will be sent to the email address you provided. You may want to print or record the information for your records.

Confirmation Number 123-4567-8901-2345

**Submitted**  
01-03-2024 06:32 P.M. Eastern Time (UTC -5:00)

**Payment Amount**  
\$100.00

**Payment Status**  
Scheduled

**Payment Date**  
January 03, 2024

**Reason for Payment**  
Estimated Tax

**Payment Type**  
1040ES (for 1040, 1040A, 1040EZ)

**Tax Year for Payment**  
2023

**Bank Name**  
GREAT BANK

**Account Number**  
XXXXXXXXXX1234

DP Direct Pay To: John 6:33 PM

**IRS Direct Pay Confirmation of Scheduled Transaction**



**Confirmation of Scheduled Transaction**

You have scheduled a transaction. The following IRS Direct Pay transaction is scheduled to be debited from your account:

Confirmation Number 123-4567-8901-2345

We are processing your request.

This is an auto generated email and is not monitored by the IRS. Please do not respond to this email. If you would like to check the status of your transaction, use the Look Up a Payment tool on the IRS Direct Pay page.

If you have questions about this email, go to the Need Help link on the IRS Direct Pay page.

Thank you for using Direct Pay!



# C: OPA: Using Form 2848 (Licensed Tax Pro)

- Must be a Circular 230 provider
  - Enrolled agent
  - CPA
  - Attorney
- Authorization on file with IRS CAF Unit
- POA inputs:
  - CAF#
  - Date Form 2848 signed
- Completes OPA for client

The screenshot shows the IRS Online Payment Agreement (OPA) interface. At the top left is the IRS logo. To the right, it says "Signed in as: John Q. TaxPro" with links for "Profile", "Print", "OPA Help", and "Logout". The main heading is "Online Payment Agreement (OPA)" followed by "Power of Attorney (POA) Login". A message states: "You indicated that your client filed their tax return and **has not** received a notice from the IRS." Below this are several input fields: "Centralized Authorization File (CAF) Number" with a field containing "0303" and a dropdown for "R"; "Primary Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)" with a note "(If your client filed as married filing joint, enter the SSN that appears first on the return)" and a field with "\*\*\*"; "Secondary Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)" with a field containing " "; "Taxpayer Adjusted Gross Income" with a field starting with "\$"; and "Taxpayer Balance Owed" with a field starting with "\$". At the bottom, there is a note: "If you have not established or updated your POA for the taxpayer, please submit a new [Form 2848](#)." Below this is a "Having Trouble Logging In?" link. At the very bottom, there are "PREVIOUS" and "CONTINUE" buttons.



# OPA: Balance Due Information

- Details on balance due
  - Year(s)
  - Assessed balance
  - Accrued penalties and interest
  - Total balance
- Option to pay in full or select payment plan

Signed in as **John Q. TaxPro** [Profile](#) [Print](#) [OPA Help](#) [Logout](#)

## Online Payment Agreement (OPA)

[Review Amount Owed](#) [Choose Payment Option](#) [Verify Contact Information](#) [Confirm Payment](#)

**Your Balance Due**

According to our records, this is the full balance due including penalties and interest computed on 01/30/2023.

Tax Period	Tax Form	Assessed Balance	Accrued Penalties and Interest	Balance Due
2015	1040	\$7,200.69	\$506.74	\$7,787.43
2021	1040	\$1,732.41	-\$2.33	\$1,730.08
<b>Total Amount Owed:</b>				<b>\$9,517.51</b>

**Note:** Only tax periods with a current [balance due](#) are displayed. Your balance due may not reflect [recent activity](#) that occurred within the last 3-10 weeks.

**Pay In Full**

Paying in full enables you to minimize the amount of interest and penalty you are charged. To learn more, please visit [Why You Should Pay In Full](#). If you are paying the full amount you owe, it is due within the next 10 days.

[PAY IN FULL >](#)

**Payment Plan (Installment Agreement)**

Sign up for a payment plan (installment agreement) if you are unable to pay the full amount you owe in the next 10 days.

[PAYMENT PLAN \(INSTALLMENT AGREEMENT\) >](#)



# OPA: Select Payment Terms

- Payoff information available!
- “Estimated” costs
- Payment options
  - Full pay
  - 90-days
  - 180 days (short-term payment agreement)
  - Simple installment agreement (Pay before Collection Statute Expiration Date)

[Account Home](#) / [Payment Options](#)

## Payment Options

All fields marked with an asterisk (\*) are required.

### Make a Payment

Pay towards any amount you owe to minimize penalties and interest.

**Balance Payment:** Pay your balance due as shown on your account or as much as possible.

**Other Payment:** Make another type of payment such as:

- Amended Return [?](#)
- Estimated Tax [?](#)
- Proposed Tax Assessment [?](#)
- Offer in Compromise [?](#)

[Make a payment](#)

### Short-Term Plan

- ✓ No setup fee
- \$ Lower penalties and interest [?](#)

Select one term\*:

\$4,891.00 within 90 days

\$5,038.20 within 180 days

[Apply for short-term plan](#)

### Long-Term Plan

- \$ Setup fee applies [?](#)
- \$ Higher penalties and interest [?](#)

**Pay Monthly**

View personalized plan terms and monthly amounts after you select a payment method option.

Select one option\*:

Pay by Direct Debit  
\$22 setup fee  
Pay by automatic withdrawal

Pay by Other Method  
\$69 setup fee  
Pay manually each month via credit card or Make a Payment

[Apply for long-term plan](#)

### Offer in Compromise

An offer in compromise (OIC) allows you to settle your tax debt for less than the full amount you owe. Select the button below to determine your eligibility and learn more about OIC.

[Check eligibility](#)



# OPA: Complete Application

## Put in monthly payment amount

- OPA will check to see if it meets minimum payment requirements
- Minimum payment will be provided if proposed payment is not sufficient
- Select how to pay
- RECOMMEND DDIA!

The screenshot shows the 'Create Long-Term Plan' application form. At the top, there is a breadcrumb trail: 'Account Home / Payment Options / Create Long-Term Plan'. The main heading is 'Create Long-Term Plan'. Below this is a progress indicator with three steps: 1. Plan Setup (active), 2. Review and Submit, and 3. Plan Approval. A note states: 'All fields marked with an asterisk (\*) are required.' The section is titled 'Plan Setup' and 'Set up your plan: Monthly Payment Plan'. It includes instructions: 'To setup a payment plan in online account select one of the predefined amounts and terms below, or enter a proposed monthly payment amount. You can move back to revise your request at any step prior to accepting the terms and conditions.' Under 'Select Your Plan Term', there are four radio button options: 1. \$428.00 per month for 12 months (estimated total \$5,124.45) - selected; 2. \$222.00 per month for 24 months (estimated total \$5,307.30); 3. \$153.00 per month for 36 months (estimated total \$5,495.54); 4. Your proposed monthly payment amount. An 'Important Notice' box contains text: 'By signing up for a long-term plan (installment agreement), you agree to pay off your full balance. The total amount you will pay can only be estimated as the actual amount will vary depending on changes in interest rate.' with a 'Read more' link. The 'Select Your Payment Day' section asks to 'Select the day of the month to make your payment. Day must be between 1<sup>st</sup> and 28<sup>th</sup>.' and has a dropdown menu labeled 'Payment Day\*' with the text 'Select an option'. At the bottom are 'Back' and 'Next' buttons.



# D: Step #1: How to Get IRS E-Services TDS

## Step #1: Get an e-Services account on IRS.gov (ID.me)

[Home](#) > [Tax Pros](#) > Transcript Delivery System (TDS)

### Transcript Delivery System (TDS)

---

**Enrolled Agents**

**Annual Filing Season Program Participants**

**Enrolled Retirement Plan Agents**

**Certified Professional Employer Organization (CPEO)**

**Enrolled Actuaries**

**E-File Providers**

**Modernized e-File**

#### Transcript Delivery System (TDS)

Use TDS to view your client's return and account information quickly. EROs and Circular 230 practitioners are eligible to request and receive transcripts.

- Account Transcripts
- Wage and Income documents
- Tax Return transcripts
- Record of Account
- Verification of Non-Filing letters

A properly executed Form 2848, Power of Attorney or Form 8221, TDS is required.

[Access TDS](#)

### Sign In or Create a New Account

**i You only need one ID.me account**  
If you already have an account, don't create a new one. You can use the same ID.me account to sign in to different IRS online services.

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy. ID.me is an account created, maintained, and secured by a technology provider. If you don't have an ID.me account, you must create a new account.

**Sign in with an existing account**

[Sign in with ID.me](#)

OR

**Create a new account**

[ID.me Create an account](#)

<https://www.irs.gov/tax-professionals/transcript-delivery-system-tds>



# Step #2: How to Get IRS E-Services TDS

**Step #2: Get access to TDS through an active e-file application**  
*(E-file Application Responsible Official enables access in this step)*

Home > Tax Pros > E-file Provider Services

## E-file Provider Services

---

**Enrolled Agents**

---

**Annual Filing Season Program Participants**

---

**Enrolled Retirement Plan Agents**

---

**Certified Professional Employer Organization (CPEO)**

---

**Enrolled Actuaries**

---

**E-file Application**

Use our online e-file application to [become an e-file provider](#) about IRS e-file that's [required for most tax returns](#).

It is only through an approved e-file application as a [230 Practitioner](#), or [Reporting Agents \(RAs\)](#), can you e-file tax returns in a tax season to be eligible. Circular 230 requires you to be an e-file provider.

**Access e-file Application**

\*requires login credentials

Firm Information   Application Details   **Authorized Users**   Application Summary   Application Comments   Application Submission

---

EFIN Status   ETIN Status   Services Authorized For

### Authorities

You may delegate authorities to individual, however responsible for this person's action and activities.

Please select one or more of the following...

- Forms
- View Application Information
- Update Application Information
- Sign & Submit Revised Applications
- Add, Delete & Change Principals
- Add, Delete & Change Responsible Officials
- Transcript Delivery System



# Step #3: How to Get Access to TDS

## Step #3:

**File your “individual” authorization (2848/8821) and have it recorded on CAF**

1

Form 2848,  
*Power of Attorney*

Form **2848**  
(Rev. February 2020)  
Department of the Treasury  
Internal Revenue Service

**Power of Attorney  
and Declaration of Representative**

► Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

**Part I Power of Attorney**  
**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address | Taxpayer identification number(s)

OMB No. 1545-0150  
**For IRS Use Only**  
Received by:  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Function \_\_\_\_\_  
Date / /

2

Form 8821,  
*Tax Information  
Authorization*

Form **8821**  
(Rev. February 2020)  
Department of the Treasury  
Internal Revenue Service

**Tax Information Authorization**

► Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.  
► Don't sign this form unless all applicable lines have been completed.  
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

**1 Taxpayer information.** Taxpayer must sign and date this form on line 7.

Taxpayer name and address | Taxpayer identification number(s)

OMB No. 1545-1165  
**For IRS Use Only**  
Received by:  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Function \_\_\_\_\_  
Date \_\_\_\_\_



# Step #4: How to Get Access to TDS

## **Step #4: 2848/8821 on CAF: Login to IRS e-Services TDS**

### Transcript Delivery System

#### What You Can Do

- [On-Line Transcript Request](#) Allows authorized users to request and receive transcript information
- [Generate Reports](#) Allows authorized users to request reports that include information regarding the transcript requests submitted
- [My Transaction History](#) Allows authorized users to access the history of their requests by Transaction ID or TIN
- [Request Bulk Transcripts](#) Allows authorized users to upload a file containing multiple TDS requests to request multiple products

#### Get More Information

- Prior to using TDS ensure you have obtained a [Power of Attorney](#) and retain the signed copy.



# E: “Masked” v. “Unmasked” Transcripts

- Sept. 2018: IRS begins “redacting” PII on transcripts (“masked transcripts”)
- June 2019: IRS stops “faxing” transcripts
- Tax pros: able to get “unmasked” transcripts
  - IRS PPS: can request any type of unmasked transcript to be sent to SOR
  - e-Services: will download “unmasked” W&I transcripts
- Taxpayers cannot get their “unmasked” transcripts online
  - Can get unmasked W&I by mail

**Tax Return Transcript**

Request Date: 08-09-2018  
Response Date: 08-09-2018  
Tracking Number: 100200235179  
Customer File Number: 0987654321

SSN Provided: XXX-XX-5084  
Tax Period Ending: Dec. 31, 2017

The following items reflect the amount as shown on the return (PR), and the amount as adjusted (PC), if applicable. They do not show subsequent activity on the account.

SSN: XXX-XX-5084  
SPOUSE SSN:  
NAME(S) SHOWN ON RETURN: DRAK  
ADDRESS: 123 DA

FILING STATUS: Single  
FORM NUMBER: 1040  
CYCLE POSTED: 20181005  
RECEIVED DATE: Jan. 15, 2018  
REMITTANCE: \$0.00  
EXEMPTION NUMBER: 1  
DEPENDENT 1 NAME CTRL:  
DEPENDENT 1 SSN:  
DEPENDENT 2 NAME CTRL:  
DEPENDENT 2 SSN:  
DEPENDENT 3 NAME CTRL:  
DEPENDENT 3 SSN:  
DEPENDENT 4 NAME CTRL:  
DEPENDENT 4 SSN:  
PTIN:  
PREPARER EIN:

**Income**

WAGES, SALARIES, TIPS, ETC:	\$13,000.00
TAXABLE INTEREST INCOME: SCH B:	\$0.00
TAX-EXEMPT INTEREST:	\$0.00
ORDINARY DIVIDEND INCOME: SCH B:	\$0.00
QUALIFIED DIVIDENDS:	\$0.00
REFUNDS OF STATE/LOCAL TAXES:	\$0.00



# F: Confirm You Client Is in “Good Standing” With the IRS

The “good standing” checklist, using transcripts:

- Filing compliance
  - Account transcripts: past 6 years for “filing” confirmation
- Payment compliance
  - Account transcripts: review past history (can go back many years if needed)
  - Online account review: any balances owed
  - Account transcript: current year’s estimated taxes paid
- Filing accuracy
  - Return transcript/wage and income transcript: review last three years to make sure client reported all income
  - Account transcript: prior CP2000s and audit activity
- IRS notices and compliance activity
  - Account transcripts for past 6 years: review for notices issued, audit or collection activity, and other issues – like identity theft.
- Penalty relief: review past account transcripts for FTA



# G: Filing a Correct Amended Return

Form **1040-X** Department of the Treasury—Internal Revenue Service  
**Amended U.S. Individual Income Tax Return** OMB No. 1545-0074  
 (Rev. January 2020) ▶ Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

This return is for calendar year  2019  2018  2017  2016  
**Other year.** Enter one: calendar year or fiscal year (month and year ended):

Your first name and middle initial Last name Your social security number  
 If joint return, spouse's first name and middle initial Last name Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number  
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name Foreign province/state/county Foreign postal code

**Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from a joint return to separate returns after the due date.  
 Full-year health care coverage (or, for amended 2018 returns only, exempt). If amending a 2019 return, leave blank. See instructions.

Single  Married filing jointly  Married filing separately (MFS)  Qualifying widow(er) (QW)  Head of household (HOH)  
 If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Use Part III on the back to explain any changes

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
<b>Income and Deductions</b>			
<b>1</b> Adjusted gross income. If a net operating loss (NOL) carryback is included, check here . . . . . ▶ <input type="checkbox"/>	<b>1</b>		
<b>2</b> Itemized deductions or standard deduction . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4a</b> Exemptions (amended 2017 or earlier returns only). <b>If changing,</b> complete Part I on page 2 and enter the amount from line 29 . . . . .	<b>4a</b>		
<b>b</b> Qualified business income deduction (amended 2018 or later returns only)	<b>4b</b>		
<b>5</b> Taxable income. Subtract line 4a or 4b from line 3. If the result is zero or less, enter -0- . . . . .	<b>5</b>		
<b>Tax Liability</b>			

A. Original amount or as previously adjusted (see instructions)



# Record of Account transcript: Use to File an Accurate Amended Return

**Prior to filing an amended return,  
order a “record of account”**

- *Return transcript section* provides a copy of the return as originally processed
- *Account transcript section* shows any adjustments to the return
- *Unaware of adjustment reason?*  
Call PPS



# Amended Returns: Account Transcript Section

## Due diligence:

- Review account transcript for adjusted return:
  - Prior amended returns
  - TC 150 amounts match filed return and “info from the return” section (review return transcript section)
  - TCs and amounts that indicate changes to the return
  - TCs indicating current notices that challenge accuracy of return

Transaction Code (TC)	Description
290/291	Additional tax assessed/abated
300/301	Additional tax assessed/abated from an audit
150	Tax per return
971	Notice issued
977	Amended return filed and posted
420/424	Audit indicator
922	Underreporter inquiry

Internal Revenue Service  
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

**Record of Account**

Request Date: 03-04-2009  
Response Date: 03-04-2009  
Tracking Number: 100000070432

FORM NUMBER: 1040 TAX PERIOD: Dec. 31, 2008

TAXPAYER IDENTIFICATION NUMBER: 000-00-0100  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: 000-00-0200

JOHN DOE & JANE DEE  
300 ANYSTREET BLVD  
DALLAS, TX 77000-0000-000

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 1,461.49  
ACCRUED INTEREST: 20.97 AS OF: Aug. 03, 2009  
ACCRUED PENALTY: 36.47 AS OF: Aug. 03, 2009

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 1,518.93

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 05 FILING STATUS: Married Filing Joint

ADJUSTED GROSS INCOME: 67,000.00  
TAXABLE INCOME: 41,800.00  
TAX PER RETURN: 4,359.00

SE TAXABLE INCOME TAXPAYER: 0.00  
SE TAXABLE INCOME SPOUSE: 0.00  
TOTAL SELF EMPLOYMENT TAX: 0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2009  
PROCESSING DATE Apr. 20, 2009

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	tax return filed 7211-000-09213-9	20091408	04-20-2009	\$5,559.00
806	-2 or 1099 withholding		04-15-2009	-\$4,100.00
276	penalty for late payment of tax	20091408	04-20-2009	\$1.29



## H: Preparing for an Office or Field Audit

Order past three years transcripts:

- Return transcripts: complete three-year return comparison for significant fluctuations in income and expenses.
- Account transcripts: review for past notices, audit results, and other areas of non-compliance. (may want to go back to earlier years!)
- Wage and income transcripts: review specific sources of income and expenses and match them to the return.
- **Summarize**: your findings before the audit to illustrate your client's compliance to the agent.



# Audit Prep: Do a Wage and Income Verification

Match income on return with income reported to IRS

1. Obtain W&I information from IRS (SSN and EIN!).
2. Match to return.
3. Explain discrepancies.

The image displays three key IRS documents used for wage and income verification. On the left is a **Wage and Income Transcript** showing details for a Form W-2 Wage and Tax Statement, including the employer's identification number (EIN) and the employee's social security number (SSN). In the center is a large green checkmark, symbolizing a successful match or verification. On the right is a **Form 1040 U.S. Individual Income Tax Return** for the year 2019, showing the taxpayer's filing status, income, and deductions. At the bottom is a **Schedule K-1 1120S Shareholder's Share of Income, Credits, Deductions, etc.**, which provides a breakdown of the shareholder's share of the corporation's income and deductions.



# Audit Prep: Do a Three-year Return Comparison

Item	Year 1	Exam year	Year 3
Receipts	\$966,000	\$520,000	\$780,000
Cost of goods	\$500,000	\$500,000	\$500,000
Interest expense	\$100,000	\$200,000	\$100,000
Salaries	\$0	\$100,000	\$0
Other	\$200,000	\$100,000	\$50,000
Net income	\$150,000	(\$400,000)	\$100,000

**Tax Return Transcript**

Request Date: 04-15-2013  
Response Date: 04-15-2013  
Tracking Number:

REF Provided:  
Tax Period Requested: Dec. 31, 2011  
Form Number: 1120S  
Duplicate Amendment Number: 000

The following items reflect the amount as shown on the return as filed or as adjusted during return processing. It does not include adjustments to the account after return settlement.

**Original Return**

NAME(S) SHOWN ON RETURN:  
ADDRESS:

CYCLE NUMBER: 201239  
DLR:  
REMITTANCE: \$0.00  
RECEIVED DATE: 09-17-2012

**Indicators, Codes, and Miscellaneous Information**

CORRESPONDENCE RECEIVED DATE: 00-00-0000  
DESIGNEE CHECKBOX: 1  
DESIGNEE PHONE NUMBER:  
TOTAL ASSETS (SEE): \$3,148,993.00  
NUMBER OF SHAREHOLDERS: 4006  
SCH M-2: BALANCE AT BEGINNING OF TAX YR: \$53,254.00  
SCH M: TOTAL ESTIMATED INCOME EXCLUSION: \$0.00  
F884: LOW INCOME HOUSING CREDIT: \$0.00  
F861: TOTAL RECAPTURE AMOUNT: \$0.00  
F825: TOTAL GROSS RENTS AMOUNT: \$0.00

**Income**

GROSS RECEIPTS: \$7,096,423.00  
RETURNS AND ALLOWANCES: \$0.00  
COST OF GOODS SOLD: \$2,587,527.00  
GROSS PROFIT PER COMPUTER: \$41,096.00  
NET GAIN OR LOSS: \$0.00  
OTHER INCOME: \$0.00  
TOTAL INCOME: \$41,096.00  
TOTAL INCOME PER COMPUTER: \$41,096.00  
MERCHANT CARD AND THIRD PARTY PAYMENT: \$0.00

**Deductions**

COMPENSATION OF OFFICERS: \$0.00  
SALARY & WAGES LESS JOB CREDIT: \$0.00  
REPAIRS & MAINTENANCE: \$0.00  
BAD DEBTS: \$0.00  
RENTS: \$11,404.00  
TAXES & LICENSES: \$0.00  
INTEREST: \$91,955.00  
DEPRECIATION (SEE): \$0.00  
DEFLECTION: \$0.00  
ADVERTISING: \$5,999.00  
PENSION/PROFIT SHARE PLANS: \$0.00  
EMPLOYEE BENEFIT PROGRAMS: \$0.00  
OTHER DEDUCTIONS: \$303,412.00  
TOTAL DEDUCTIONS: \$413,155.00  
TOTAL DEDUCTIONS PER COMPUTER: \$413,155.00  
ORDINARY INCOME/LOSS: \$127,941.00

***Be prepared to explain significant variances.***



# Audit Prep: Identify Employers, Customers and Financial Accounts

Item	Amount	Reported?	Were
W-2: Enorma Corp	\$200,0000	Yes	1040, Line 7
W-2: Huge Corp	\$100,000	Yes	1040, Line 7
1099-MISC: NEC Side Job	\$30,000	Yes	Sch C, line 1
1099-B: Great Stock	\$425,000	Yes	Sch D, 8949
1098: Home Bank	\$44,000	Yes	Sch A, line 10
1098: Rent Bank	\$24,000	Yes	Sch E, line 12

The screenshot shows a 'Wage and Income Transcript' from the Internal Revenue Service. It includes the following information:

- Header:** Internal Revenue Service, United States Department of the Treasury.
- Request Info:** Request date: 09-23-2011, Response date: 09-23-2011, Tracking number: 1.
- Transcript Title:** Wage and Income Transcript.
- Employee Info:** Form W-2 Wage and Tax Statement, Employer identification number (EIN): ##-####-####, Payer's name/address, Employee's Social Security number: ###-##-####.
- Submission Type:** Original document.
- Summary Table:**

Wages, tips and other compensation:	\$64,574.00
Federal income tax withheld:	\$4,444.00
Social Security wages:	\$64,444.00
Social Security tax withheld:	\$4,308.00
Medicare wages and tips:	\$64,444.00
Medicare tax withheld:	\$1,006.00
Social Security tips:	\$0.00
Allocated tips:	\$0.00
Advanced EIC payment:	\$0.00
Dependent care benefits:	\$0.00
Deferred compensation:	\$4,447.00
Code "Q" nontransferable combat pay:	\$0.00
Code "m" employer contributions to a health savings account:	\$0.00
Code "r" deferrals under a section 408a nonqualified deferred compensation plan:	\$0.00
Code "s" income under section 408a on a nonqualified deferred compensation plan:	\$0.00
Code "a" employer's contribution to HSA:	\$0.00
Code "b" employer's contribution to SIMPLE account:	\$0.00
Code "c" expenses incurred for qualified adoptions:	\$0.00
Code "v" income from exercise of non-statutory stock options:	\$0.00
Code "aa" designated Roth contributions under a Section 401(k) plan:	\$0.00
Code "ba" designated Roth contributions under a Section 408(k) plan:	\$0.00
Third party sick pay indicator:	Unanswered
Retirement plan indicator:	Unanswered
Statutory employee:	Not Statutory employee

**Are these amounts accounted for on your client's return(s)?**

