

2009 - Current Electronic Applications

Name	Description	Users	URL
1. 1040/A/EZ Processing	Electronic Filing of 1040 family of returns	Taxpayers and Tax Professionals	http://www.irs.gov/individuals/article/0,,id=118506,00.html
2. Fed/State	The IRS Fed/State Program saves government resources by partnering with state government agencies to enhance voluntary compliance with tax laws. This includes facilitating the exchange of taxpayer data, leveraging resources, and providing assistance to taxpayers to improve compliance and communications.	Taxpayers and Tax Professionals	http://www.irs.gov/govt/liaisons/article/0,,id=133087,00.html
3. PATS Testing	PATS which stands for the Participants Acceptance Testing System, is a testing requirement for Software Developers, Reporting Agents, and Transmitters planning to transmit individual electronic returns to the IRS.	Software Developers, Reporting Agents, and Transmitters	http://www.irs.gov/efile/article/0,,id=123387,00.html
4. Form 940, 941,944	The IRS electronic employment tax filing program offers business taxpayers a variety of paperless options for filing Form 944 , Form 941 and Form 940		http://www.irs.gov/taxpros/providers/article/0,,id=97815,00.html
5. Form 1041	The fiduciary of a domestic decedent's estate, trust or bankruptcy estate uses Form 1041 to report: <ul style="list-style-type: none"> • The income, deductions, gains, losses, etc of the estate or trust; • The income that is either accumulated or held for future distribution or distributed currently to the beneficiaries; • Any income tax liability of the estate or trust and • Employment taxes on wages paid to household employees 		http://www.irs.gov/instructions/i1041/index.html
6. MeF: Form 1065	Form 1065 is an information return used to report income, gains, losses, deductions, credits, etc., from the operation of a partnership.	Taxpayers and Tax Professionals	http://search.irs.gov/web/query.html?col=allirs&charset=utf-8&qp=&qq=Wct%3A%22Internal+Revenue+Manual%22&qc=&qm=0&rf=0&oq=&qt=MeF%3A+Form+1065&search.x=22&search.y=16
7. MeF Corp Extensions (7004)	Application of Extension of time to file.		http://www.irs.gov/pub/irs-pdf/f7004.pdf - 186.3KB
8. MeF: Corporate Tax Returns (1120)	Use of Form 1120, U.S. Corporation Income tax Return, to report the income, gains, losses, deductions, credits, and to figure the income tax liability of a corporation.		http://search.irs.gov/web/query.html?col=allirs&charset=utf-8&qp=&qq=Wct%3A%22Internal+Revenue+Manual%22&qc=&qm=0&rf=0&oq=&qt=Form+1120&search.x=31&search.y=14

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9. ETA – MeF Corporate Tax Returns (1120-F)	Use Form 1120-F to report the income, gains, losses, deductions, credits, and to figure the U.S. income tax liability of a foreign corporation. Also, use Form 1120-F to claim any refund that is due, to transmit Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), or to calculate and pay a foreign corporation's branch profits tax liability and tax on excess interest, if any, under section 884.	Taxpayers and Tax Professionals	http://www.irs.gov/instructions/i1120f/index.html
10. TEGE – MeF e-Postcard (990-N)	Small tax-exempt organizations whose annual gross receipts are normally \$25,000 or less may be required to electronically submit Form 990-N, also known as the e-Postcard, unless they choose to file a complete Form 990 or Form 990-EZ.		http://www.irs.gov/charities/article/0,,id=169250,00.html
11. ETEC – Forms 2290, 8849,& 720	The following links provide information and technical guidance for software developers and transmitters who are interested in developing software for the MeF ETEC Forms 720, 2290 and 8849. You will find the XML Schemas, Business Rules and any related announcements		http://www.irs.gov/efile/article/0,,id=169093,00.html
12. Registration	Registration is the first step to using IRS' e-services products. It's free and easy to use. Tax professionals simply complete on-line registration to begin doing business with the IRS electronically	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=109646,00.html
13. PTIN (Preparer Tax Identification Number)	Preparer Tax Identification Number (PTIN) is an e-services product that lets paid tax preparers request a new or replacement Preparer Tax Identification Number (PTIN) to use on returns they prepare for clients.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=109646,00.html
14. Disclosure Authorization	Disclosure Authorization (DA) is an e-services product that allows tax practitioners to submit electronically: Form 2848, Power of Attorney (POA) and Declaration of Representative; and Form 8821, Tax Information Authorization (TIA)	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=109646,00.html
15. Electronic Account Resolution (EAR)	Electronic Account Resolution (EAR) is an e-services product. It allows registered practitioners to correspond with IRS electronically about their clients' accounts using a secure mailbox		http://www.irs.gov/taxpros/article/0,,id=109646,00.html
16. Interactive Taxpayer Identification Number (TIN) Matching (Payers only)	Interactive Taxpayer Identification Number (TIN) Matching (Payers only) is a pre-filing service offered to payers of income subject to backup withholding Authorized payers can match up to 25 taxpayer identification number and name combinations against IRS records and receive the results on- line before submitting an information return		http://www.irs.gov/taxpros/article/0,,id=109646,00.html

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17. Transcript Delivery System (TDS)	Transcript Delivery System (TDS) allows authorized third parties to request transcript information via the Internet.	<ul style="list-style-type: none"> • Authorized third parties who have filed 5 or more electronic tax returns in the current or previous year and registered to use e-services • States and other government agencies • Authorized IRS employees 	http://www.irs.gov/taxpros/article/0,,id=109646,00.html
18. Bulk Taxpayer Identification Number (TIN) Matching	Bulk TIN matching is a pre-filing service offered to payers of income subject to backup withholding. It allows an authorized payer to submit lists of up to 100,000 taxpayer identification numbers and name combinations over the internet, to be matched against IRS records.	Payers	http://www.irs.gov/taxpros/article/0,,id=109646,00.html
19. IRFOF (also known as "Where's My Refund?")	An application designed to take the mystery out of waiting for your refund. Taxpayers can access this secure Web site to find out if the IRS received their return and whether their refund was processed and sent to them.	Taxpayers	http://www.irs.gov/individuals/article/0,,id=96596,00.html
20. Online Payment Agreement (OPA) Application	Individuals who owe \$25,000 or less in combined tax, penalties, and interest can use the OPA application to request a payment agreement. This application will allow you or your authorized representative (Power of Attorney) to qualify, apply for an installment agreement, and receive immediate notification of approval. However there may be times when you will need to mail in paperwork or speak with us before we can determine your eligibility for an installment agreement. If that is the case, the OPA application will give you an address or a toll-free phone number to reach us.	Taxpayers/tax professionals	https://sa2.www4.irs.gov/irfof/lang/en/irfeatureunavailable.jsp?app=EIA
21. Online Employer Identification Number application (Mod IEIN)	The purpose of the Modernized Internet Employer Identification Number application (Mod IEIN) is to enhance the current labor and paper intensive EIN processes with an improved web based EIN process that will perform real-time EIN assignments coupled with more extensive validations. The service will eliminate the assignment of "provisional" EINs to improve ease of receiving a valid and ready-to-use EIN, improve processing accuracy, timeliness, and compliance monitoring, limit inventory growth and redirect IRS telephone assistants to more productive activities.	Businesses	http://www.irs.gov/businesses/small/article/0,,id=102767,00.html
22. Income Verification Express Svc (IVES)	The Income Verification Express Service (IVES) program is used by mortgage lenders and others within the financial community to confirm the income of a borrower during the processing of a loan application. The IRS provides return transcript, W-2 transcript and 1099 transcript information generally within 2 business days (business day equals 6 a.m. to 2 p.m. local IVES site time) to a third party with the consent of the taxpayer. The transcript information is delivered to a secure mailbox based on information		http://www.irs.gov/individuals/article/0,,id=161649,00.html

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	received from a Form 4506-T. A \$4.50 fee is imposed on each transcript requested. This service replaced the previous process that required manual pick-up and delivery of transcripts from the seven IRS Return and Income Verification Services (RAIVS) units located across the country.-		
23. SBSE – ETEC: VIN Data Store	IRS has developed a VIN (Vehicle Identification Number) data store which collects VIN data from form 2290. When taxpayer has indicated consent and the state is utilizing the VIN data store, the state can verify that the heavy vehicle use tax (HVUT) has been paid.		http://www.irs.gov/pub/irs-pdf/p4163.pdf - 571.7KB
24. ITIN Acceptance Agents	The Internal Revenue Service issued new Revenue Procedure (Rev. Proc. 2006-10), provides guidance for participation in the Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program. The new procedure includes instructions for tax professionals who wish to apply for the program and current IRS acceptance agents (AAs) as well.		http://www.irs.gov/businesses/small/international/article/0,,id=9661040/71,00.html
25. Self Select/Practitioner PIN	The electronic signature method allows taxpayers to use a Personal Identification Number (PIN) to sign their individual income tax return. The Practitioner PIN method is an additional signature method for taxpayers who use an Electronic Return Originator (ERO) to sign their return by entering a five-digit PIN.	Taxpayers and Tax Professionals	http://www.irs.gov/efile/article/0,,id=186880,00.html http://www.irs.gov/efile/article/0,,id=119998,00.html
26. Form 8453/8453-OL	Access to forms to be completed and submitted as necessary	Taxpayers and Tax Professionals	http://search.irs.gov/web/query.html?col=allirs&charset=utf-8&qp=&qq=-Wct%3A%22Internal+Revenue+Manual%22&qc=&qm=0&rf=0&oq=&qt=Form+8453&search.x=23&search.y=17
27. Quick Alerts	Let Quick Alerts keep you in touch with first hand knowledge of processing delays, the moment they happen.	Tax Professionals	http://www.irs.gov/taxpros/providers/article/0,,id=97623,00.html
28. MeF News for Partnerships	Join the MeF News for Partnerships mailing list to receive information via e-mail pertaining to current developments and updates to the e-filing guidance, known issues, and the latest information of interest to partnerships.	Tax Professionals and Partnerships	http://www.irs.gov/efile/article/0,,id=169221,00.html
29. Newswire	Newswire subscribers receive news releases and other documents via e-mail as they are issued by the IRS National Media Relations Office in Washington, DC.	Tax Professionals	http://www.irs.gov/newsroom/article/0,,id=154805,00.html
30. IRS Tax Tips	Subscribe to Tax Tips to get tax information via e-mail from the IRS daily during the tax-filing season and periodically the rest of the year.	Tax Professionals	http://www.irs.gov/newsroom/article/0,,id=154820,00.html

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31. Qualified Intermediaries (QI) News	Subscribers to QI News will receive e-mail updates regarding the latest developments in the Qualified Intermediary regime.		http://www.irs.gov/businesses/article/0,,id=154775,00.html
32. TAX Stats Dispatch Mailing List	Do you want announcements covering the most recent tax statistics? Then join our mailing list.	Tax Professionals	http://www.irs.gov/taxstats/article/0,,id=154822,00.html
33. e-News for Small Businesses	The SB/SE Mailing List is a nationwide list server and provides information about IRS small business and self-employed outreach products and programs.		http://www.irs.gov/businesses/small/article/0,,id=154825,00.html
34. FSLG Newsletter	A publication of the Federal, State, & Local Governments office of the Tax Exempt and Government Entities Operating Division, this newsletter is issued periodically during the year and provides information about current developments and upcoming events of interest to government entities.		http://www.irs.gov/govt/fslg/article/0,,id=154827,00.html
35. IRS Guide Wire	Guide Wire subscribers are notified by e-mail when the IRS issues advance copies of tax guidance such as Regulations, Revenue Rulings, Revenue Procedures, Announcements, and Notices	Tax Professionals	http://www.irs.gov/newsroom/article/0,,id=154809,00.html
36. e-News for Tax Professionals	The IRS e-News for Tax Professionals provides the latest national news for the tax professional community, as well as links to resources on IRS.gov and local news and events by state.	Tax Professionals	http://www.irs.gov/newsroom/article/0,,id=164579,00.html
37. e-file news for Large and Mid-Size Corporations	Subscribe to e-file News for Large and Mid-Size Corporations.	Tax Professionals	http://www.irs.gov/businesses/article/0,,id=154841,00.html
38. Exempt Organizations Update	Subscribe to Exempt Organizations Update, a free e-mail service for tax professionals and representatives of tax-exempt organizations from the IRS. Subscribers receive e-mail updates and alerts from the IRS about developments in exempt organizations tax law and regulations, upcoming IRS training and events, and other information.	Tax Professionals and Reps. for tax-exempt organizations	http://www.irs.gov/charities/article/0,,id=154837,00.html
39. Tax Exempt Bond Community News	Subscribe to the Tax Exempt Bond Community Update, a free e-mail service for tax professionals and representatives of tax-exempt issuers from the IRS. Subscribers receive e-mail updates and alerts from the IRS about developments in the tax law and regulations applicable to tax-exempt bonds, updates to our website, and other information.	Tax Professionals	http://www.irs.gov/taxexemptbond/article/0,,id=154843,00.html

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<p>40. Employee Plans News</p>	<p>A publication of the Employee Plans office of the Tax Exempt and Government Entities Operating Division, this newsletter is issued quarterly during the year and provides information about current developments and upcoming events within the retirement plan arena</p>		<p>http://www.irs.gov/retirement/article/0,,id=154833,00.html</p>
<p>41. Retirement News for Employers</p>	<p>A publication of the Retirement Plans office of the Tax Exempt and Government Entities Operating Division, this newsletter is issued periodically during the year and provides information about current developments and upcoming events within the retirement plan arena.</p>		<p>http://www.irs.gov/retirement/article/0,,id=154835,00.html</p>
<p>42. Schedule M-3 E-mail Service</p>	<p>Subscribe to Schedule M-3 E-mail Service and receive e-mail alerts when new FAQs are available on the Schedule M-3 page of the IRS.gov Web site.</p>		<p>http://www.irs.gov/businesses/article/0,,id=154839,00.html</p>
<p>43. Form 1065 e-News</p>	<p>Subscribe to Form 1065 FAQ E-mail Service and receive e-mail alerts when updates are available on the Form 1065 FAQ page of the IRS.gov web site.</p>	<p>Tax Professionals</p>	<p>http://www.irs.gov/businesses/partnerships/article/0,,id=203128,00.html</p>
<p>44. Advance Notice for Tax Professionals</p>	<p>IRS sometimes releases Revenue Rulings, Revenue Procedures and other technical items in advance of publishing them in the Internal Revenue Bulletin. The full text of these advance items is available for retrieval through this page.</p>	<p>Tax Professionals</p>	<p>http://www.irs.gov/taxpros/article/0,,id=98697,00.html</p>
<p>45. Industry Issue Resolution Program</p>	<p>The Industry Issue Resolution (IIR) Program resolves frequently disputed or burdensome tax issues. IRS solicits suggestions for issues for the program from taxpayers, representatives and associations.</p>	<p>Tax Professionals</p>	<p>http://www.irs.gov/businesses/article/0,,id=109645,00.html</p>
<p>46. Business Name Change</p>	<p>Explanation to Businesses on what actions are necessary to make a name change</p>	<p>Tax Professionals</p>	<p>http://www.irs.gov/individuals/article/0,,id=148089,00.html</p>
<p>47. Estate and Gift Taxes</p>	<p>The Estate and Gift Tax web site contains information that will give you a better understanding of how much money or property you can give away during your lifetime or leave to your heirs at your death before any tax will be owed.</p>	<p>Tax Professionals</p>	<p>http://www.irs.gov/businesses/small/article/0,,id=98968,00.html</p>
<p>48. Reporting Agents (RAF)</p>	<p>Reporting Agents have long served an important role in our nation's tax collection system as a conduit between employers and the IRS. Reporting Agents improve the efficiency of IRS tax collection and compliance.</p>	<p>Tax Professionals</p>	<p>http://www.irs.gov/businesses/small/article/0,,id=108689,00.html</p>

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49. News From RAF – IRS Online e-Services Available to Reporting Agents	Beginning June 2007, Reporting Agents, who are accepted participants in IRS e-file, will be provided access to TDS and EAR products tailored to meet their reporting needs.	Tax Professionals	http://www.irs.gov/businesses/small/article/0,,id=107946,00.html
50. State Links	A collection of links to State government Web sites with useful information for businesses. Whether you're already in business, just starting or expanding to a new state - there's something here for you!	Tax Professionals	http://www.irs.gov/businesses/small/article/0,,id=99021,00.html
51. Tax Professionals e-file Market Research Data	We are providing this information so you can view and use the market research gathered by the IRS for your own needs and for the purpose of letting you know how the IRS decides where to place advertisements	Tax Professionals	http://www.irs.gov/efile/article/0,,id=118376,00.html
52. Tax Scams – How to Recognize and Avoid Them	To help the public recognize and avoid abusive tax schemes, the IRS offers an abundance of educational materials. Participating in an illegal scheme to avoid paying taxes can result in imprisonment and fines, as well as the repayment of taxes owed with penalties and interest. Education is the best way to avoid the pitfalls of these “too good to be true” tax scams.	Tax Professionals	http://www.irs.gov/businesses/small/article/0,,id=106788,00.html
53. Internal Revenue Manual (IRM)	The Internal Revenue Manual (IRM) and the Chief Counsel Directives Manual (CCDM) contain the policies, procedures, instructions, guidelines, and delegations of authority which direct the operation and administration of the Internal Revenue Service. Topics include tax administration, personnel and office management, and others.	Tax Professionals	http://www.irs.gov/irm/index.html
54. Main Index of Tax Topic Categories	An online version of our voice-response system. This area contains helpful tips and pointers to relevant resources for taxpayers.	Tax Professionals	http://www.irs.gov/taxtopics/index.html
55. Priority Guidance Plan	Information relating to the Priority Guidance Plan, including links to both the current and prior versions, and news or notices about the Plan.	Tax Professionals	http://www.irs.gov/foia/article/0,,id=181687,00.html
56. SSA/IRS Reporter	A newsletter for employers, produced jointly by the Social Security Administration and the Internal Revenue Service.	Tax Professionals	http://www.irs.gov/businesses/small/article/0,,id=109886,00.html
57. Draft Tax Forms Picklist	Link to new Draft Tax Forms Picklist.	Tax Professionals	http://www.irs.gov/app/picklist/list/draftTaxForms.html
58. Appeals...Resolving Tax Disputes	If you disagree with the results of an audit or IRS Collection actions, you may have the right to an appeal.	Tax Professionals	http://www.irs.gov/individuals/content/0,,id=98196,00.html
59. Tax Code, Regulations and Official Guidance	The place to start for researching publicly accessible versions of the Internal Revenue Code, Treasury (Tax) Regulations, or other forms of official IRS tax guidance.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=98137,00.html

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60. Circular 230 Tax Professionals	The Office of Professional Responsibility (OPR) establishes and enforces consistent standards of competence, integrity and conduct for tax professionals enrolled agents, attorneys, CPAs, and other individuals and groups covered by Circular 230.	Tax Professionals	http://www.irs.gov/taxpros/content/0,,id=175435,00.html
61. IRS Electronic Reading Room	This page provides a categorized list of IRS records and documents currently available on IRS.gov.	Tax Professionals	http://www.irs.gov/foia/article/0,,id=110353,00.html
62. Resources for Tax Professionals	Names, numbers, lists and information that will help you work with IRS more effectively.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=99134,00.html
63. Tax Pro News and Events	Check here for the latest news of interest to Tax Professionals. We will update the page periodically as the news comes in.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=99008,00.html
64. Basic Tools for Tax Professionals	This tool is to help practitioners find information needed to better serve their clients. A one stop shop.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=118004,00.html
65. IRS Training Tools for Tax Professionals	This page serves as a clearinghouse of IRS training resources for tax professionals.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=200803,00.html
66. Become an Authorized IRS e-file Provider	Join the growing number of tax professionals who have found IRS e-file the preferred way of doing business.	Tax Professionals	http://www.irs.gov/taxpros/providers/article/0,,id=97657,00.html
67. e-services – Online Tools for Tax Professionals	Tax professionals and payers can now use the e-services suite of web-based products to do business with the IRS electronically. These services are available 24 hours a day, 7 days a week from just about any computer with an internet connection. New products are now available, including the on-line e-file application.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=109646,00.html
68. e-file for Tax Professionals	A quick, easy, smart way to get your taxes where you want them to be --- Done!	Tax Professionals	http://www.irs.gov/efile/article/0,,id=118663,00.html
69. e-file Made Easy – A Tax Professional's One-Stop e-file & e-Pay Shop	Attention Tax Professionals - This is your one-stop resource center for individual and business e-file, e-services, and e-pay. Remember to bookmark this page, because we hope you'll want to come back!	Tax Professionals	http://www.irs.gov/efile/article/0,,id=120335,00.html
70. IRS e-file Log and Marketing Tool Kit	Contains IRS e-file promotional products and informational publications designed to help e-file providers promote the many benefits of e-file and e-pay.	Tax Professionals	http://www.irs.gov/efile/article/0,,id=118376,00.html

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71. e-News Subscriptions	Subscribe to any or all of the IRS e-mail services identified below. These services which provide you with updates to tax related information on a local or national level. Each service individually describes the type of information you can expect to receive.	Tax Professionals	http://www.irs.gov/newsroom/content/0,,id=103381,00.html
72. IR e-file Library	The IRS e-file Library.	Tax Professionals	http://www.irs.gov/taxpros/providers/article/0,,id=101160,00.html
73. Federal/State e-file	Information for Federal/State e-file.	Tax Professionals	http://www.irs.gov/taxpros/providers/article/0,,id=101157,00.html
74. Authorized IRS e-file Provider Locator Service for Tax Professionals	This service allows you to identify and locate Electronic Return Originators (EROs), Transmitters, Software Developers, and Intermediate Service Providers through interactive database searches.	Tax Professionals	http://www.irs.gov/efile/page/0,,id=10162,00.html
75. Reporting Fraud and Abuse Within the IRS E-file Program	You should report fraudulent or abusive returns, including those with questionable Forms W-2	Tax Professionals	http://www.irs.gov/compliance/enforcement/article/0,,id=106773,00.html
76. MeF Forms	Find out what tax forms can be e-filed thru the MeF system.	Tax Professionals	http://www.irs.gov/efile/article/0,,id=171944,00.html
77. e-file for Software Developers/ Transmitters	We've gathered all the XML Schemas, downloadable zipped files and other useful information for current, and potential, e-file Software Developers/Transmitters.	Tax Professionals	http://www.irs.gov/taxpros/providers/article/0,,id=101145,00.html
78. Electronic Filing Options for Business and Self-Employed Taxpayers	Electronic Filing and Payment Options for Business and Self-Employed Taxpayers	Tax Professionals	http://www.irs.gov/efile/article/0,,id=118519,00.html
79. News from the Joint Board	Follow these links to get the latest news from the Joint Board.	Tax Professionals	http://www.irs.gov/taxpros/actuaries/article/0,,id=97436,00.html
80. Enrolled Actuary Information	Find out what an Enrolled Actuary is and how to become one	Tax Professionals	http://www.irs.gov/taxpros/actuaries/article/0,,id=97441,00.html
81. Joint Board Examination Program	Find out about the structure of the exam and exam waivers.	Tax Professionals	http://www.irs.gov/taxpros/actuaries/article/0,,id=97444,00.html
82. Renewal Of Enrollment	Find out about renewal requirements.	Tax Professionals	http://www.irs.gov/taxpros/actuaries/article/0,,id=97447,00.html
83. Information About the Joint Board	Contact information for members of the Joint Board.	Tax Professionals	http://www.irs.gov/taxpros/actuaries/article/0,,id=97450,00.html
84. Office of the Executive Director	Updates to Contact phone numbers for the Office of the Executive Director.	Tax Professionals	http://www.irs.gov/taxpros/actuaries/article/0,,id=97451,00.html
85. Enrolled Actuary – Frequently Asked Questions	Frequently asked questions and answers about Enrolled Actuaries	Tax Professionals	http://www.irs.gov/taxpros/actuaries/article/0,,id=123390,00.html
86. How to contact Us	Include new phone numbers and email address. Include org symbols on Our contact information. Contact us!	Tax Professionals	http://www.irs.gov/taxpros/actuaries/article/0,,id=97453,00.html

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87. Latest News from Office of Professional Responsibility (OPR)	The latest news from OPR	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=100709,00.html
88. Enrolled Agent Information	Find out what an Enrolled Agent is and how to become one	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=100710,00.html
89. Special Enrollment Examination	Find out how to complete Form 2587 to apply to take the SEE, selected sites to take the exam, available study material, and how to obtain exam results.	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=100711,00.html
90. Applying for Enrollment to Practice Before the IRS	Find out how to complete Form 23 to apply to become an enrolled agent and the special instructions for former IRS employees.	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=123416,00.html
91. Applying for Renewal of Enrollment to Practice Before the IRS	Find out how to complete Form 8554 to apply for renewal of enrollment to practice before the IRS for enrolled agents and the latest news about renewal of enrollment periods.	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=123693,00.html
92. Qualifying Continuing Professional Education for Enrolled Agents	Find out about the continuing professional education requirements.	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=123418,00.html
93. Enrolled Agent – Frequently Asked Questions	Frequently asked questions and answers about Enrolled Agents	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=123388,00.html
94. Enrolled Retirement Plan Agent Program	Latest news about Enrolled Retirement Plan Agents (ERPA).	Tax Professionals	http://www.irs.gov/retirement/article/0,,id=185433,00.html
95. How to Contact Us	Find out how to contact us.	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=100732,00.html
96. Highlights of 2008 Tax Law Changes	FS-2009-1, January 2009 — Notable tax law changes for individuals.	Tax Professionals	http://www.irs.gov/newsroom/article/0,,id=202106,00.html
97. Four tips to Help Taxpayers Avoid Efforts on the Recovery Rebate Credit	Special Edition Tax Tip 2009-2, January 23, 2009	Tax Professionals	http://www.irs.gov/newsroom/article/0,,id=203035,00.html
98. Disaster Relief Resource Center for Tax Professionals	Visit this resource center to learn how to re-establish your business after a natural disaster.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=150578,00.html
99. Low Volume Forms Unavailable to EROs January 16, 2009	Seven forms affecting less than 25,000 e-filed returns are unavailable until late February.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=201021,00.html

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100. Changes to Lockbox Addresses Could Affect the Clients You Serve	The IRS lockbox payment addresses are changing for both individual and business taxpayers affecting five states for individual taxpayers and 23 states for business taxpayers.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=201502,00.html
101. Section 7216 Updated Rules for Tax Preparers (Updated 12/18/08)	New regulations under Internal Revenue Code Section 7216, Disclosure or Use of Tax Information by Preparers of Returns, become effective January 1, 2009.	Tax Professionals	http://www.irs.gov/efile/article/0,,id=188390,00.html
102. Electronic Tax Filing Resource Guide	Designed to give you the tools and resources to help prepare and file your clients' tax returns electronically.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=202456,00.html
103. Health Coverage Tax Credit (HCTC) Information for Tax Professionals	This page provides you, as a tax professional, the guidance you need to help individuals receive the HCTC.	Tax Professionals	http://www.irs.gov/individuals/article/0,,id=118818,00.html
104. Tax Hints	Current and concise information on changes in tax law, IRS regulations and tax policy administration for the 2008 tax year.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=176934,00.html
105. Service-wide Key Messages for Tax Professionals	Quarterly messages for the tax professional community, including publications and educational products.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=184145,00.html
106. Tax Practitioner Video and Audio Presentations	These short presentations are dedicated to helping the tax practitioner.	Tax Professionals	http://www.irs.gov/businesses/small/article/0,,id=201106,00.html
107. Circular 230	Treasury Department Circular 230 (rev. 4/2008)	Tax Professionals	
108. IRSAC and IRPAC General Information	General Information on the Internal Revenue Service Advisory Council and the Information Reporting Program Advisory Committee.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=107753,00.html
109. Authorized IRS e-file Providers Now Provide Own Proof of Status	IRS will not mail Annual Mass Acceptance (welcome back) letters for the 2008 filing season.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=174796,00.html
110. Form 990 Instructions and Background Documents	Major revision of annual return that most tax-exempt organizations must file; revised form must be filed starting with tax year 2008 (returns filed in 2009).	Tax Professionals	http://www.irs.gov/charities/article/0,,id=181089,00.html
111. The Tax Gap	This page provides information on the tax gap and efforts to reduce it as outlined in news releases, statistics and technical fact sheets.	Tax Professionals	http://www.irs.gov/newsroom/article/0,,id=158619,00.html
112. The International Tax Gap	Find resources on this page pertaining to the international tax gap — the difference between the amount of tax that taxpayers should pay and the amount that is paid voluntarily and on time. The tax gap can also be thought of as the sum of non-compliance with the tax law.	Tax Professionals	http://www.irs.gov/businesses/article/0,,id=180259,00.html

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<p>113. Basic Tools for Tax Professionals</p>	<p>Information You Need to File Returns for your Clients</p>	<p>Tax Professionals</p>	<ul style="list-style-type: none"> • Where to File • Forms and Publications • Information Returns Processing • Hurricane Katrina: Information on Charitable Giving, Tax-Relief Issues • E-Filing <ul style="list-style-type: none"> ○ Advantages of E-Filing ○ How To Sign Up ○ Pub 1345 ○ How To Become An ERO ○ E-Services Incentives ○ Electronic Payment Options • EIN • EITC - Earned Income Credit <ul style="list-style-type: none"> ○ EITC Electronic Toolkit for Tax Preparers ○ EITC Assistant ○ EITC Pubs, forms, and Brochures ○ Due diligence • Tax Law Changes for Individual • Tax Law Changes for Businesses • Recent Tax Changes • Maximize Effectiveness of Check the Box Authorization • Confirming Payment/Credits On Tax Account <ul style="list-style-type: none"> ○ Transcript Delivery through E-Services ○ EFTPS ○ Practitioner Priority Service ○ Copy of Tax Return, W-2 Frequently Asked Questions • Hints on Filing Extensions • Tax Payment Alternatives <ul style="list-style-type: none"> ○ Ensuring Proper Credit of Payments ○ Electronic Payment Options ○ EFTPS • Filing Late and/or Paying Late • Installment Agreement Process • Tax Talk Today • Where's My Refund?
	<p>Your Responsibilities as a Tax Professional</p>	<p>Tax Professionals</p>	<ul style="list-style-type: none"> • Treasury Dept. Circular 230 <ul style="list-style-type: none"> ○ Federal Register Changes • Standards of Practice for Tax Professionals • Office of Professional Responsibilities • Office of Professional Responsibilities Enrolled Agent Program • How to Report Problem Preparers

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			<ul style="list-style-type: none"> • Section 6694 - Preparer Penalty Provisions Under the Small Business and Work Opportunity Act of 2007 • Section 7216 - Guidance Necessary To Facilitate Electronic Tax Administration
	Reference Material	Tax Professionals	<ul style="list-style-type: none"> • Issue Management Resolution System (IMRS) • Internal Revenue Bulletins • Internal Revenue Manual • Advance Notices for Tax Professionals • Tax Code, Regulations and Official Guidance • Subscription Services • IRS Freedom of Information • Index of Applicable Federal Rates • Issue Management Resolution System • Market Segment Specialization Program (MSSP) <ul style="list-style-type: none"> ○ Audit Technique Guides
	Representing Your Clients Before the IRS After Returns Have Been Filed	Tax Professionals	<ul style="list-style-type: none"> • Understanding Notices • IRS Notices and Bills, Penalties and Interest Charges (Topic 653) • CP 2000 Internet Frequently Asked Questions • Understanding the Collection Process (Publication 594) • Frequently Asked Questions Regarding Penalties • Instructions for Form 843 Claim for Refund and Request for Abatement • Publication 556 (8/2004), Examination of Returns, Appeal Rights, and Claims for Refund • Practitioner Priority Service • E-Services Electronic Account Resolution • Face to Face Tax Help • Taxpayer Advocate
	IRS Collection Tools and Your Clients Rights	Tax Professionals	<ul style="list-style-type: none"> • Tools <ul style="list-style-type: none"> ○ Notice of Federal Tax Lien ○ Levies ○ Notice of Potential Third Party Contact <ul style="list-style-type: none"> ▪ Notice 1219A ▪ Notice 1219B • Rights <ul style="list-style-type: none"> ○ Your Appeal Rights (Topic 151) ○ Your Appeal Rights and How to Prepare a Protest if you Don't Agree (Publication 5) ○ Other Appeals Programs

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			<ul style="list-style-type: none"> ○ Collection Due Process Hearing (Form 12153) ○ Collection Appeal Rights ○ Collection Appeal Request (Form 9423) ○ Fast Track Mediation ○ Offer In-Compromise ○ Request List of Third Party Contacts TAO-911 - Taxpayer Advocate, Taxpayer Assistance Order <ul style="list-style-type: none"> • Rules on Representation And Disclosure <ul style="list-style-type: none"> ○ Publication 947 - Practice Before the IRS and Power of Attorney ○ Form 2848, Power Of Attorney ○ Form 8821 ○ Third Party Authorizations ○ Third Party Authorization Product Line ○ Centralized Authorization File (CAF) Information
	Requesting Transcripts and Other IRS Information On Clients	Tax Professionals	<ul style="list-style-type: none"> • Transcript Delivery Through E-Services • Practitioner Priority Service • Copies of Tax Returns <ul style="list-style-type: none"> ○ Form 4506 Request for Copy of Tax Return ○ Form 4506T - Request for Transcript of Tax Return ○ Copy of Tax Return, W-2 - Frequently Asked Questions <p>Criminal Investigation Division and Enforcement Initiatives</p> <p>If you suspect or know of an individual or company that is not complying with the tax laws, you may report this fraudulent activity.</p> <p>If you suspect that your taxpayer has provided you with false information, read Pub 3857 for information on what you can do. Treasury Inspector General for Tax Administration (TIGTA) Report fraud, waste and abuse.</p>
	Frequently Used Telephone Numbers for Practitioners	Tax Professionals	<ul style="list-style-type: none"> • IRS Hotlines and Toll Free Numbers • People affected by Katrina who need help with tax matters can call 1-866-562-5227 • Practitioner Priority Service 866-860-4259 • Business Specialty Tax Line 800-829-4933 • Forms and Publications 800-829-3676

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			<ul style="list-style-type: none"> • Refund Hotline 800-829-1954 • 100 Tax Topics 800-829-4477 • E-Help Desk 866-255-0654 • Tax Exempt Organizations 877-829-5500 • Health Coverage Tax Credit Contact Center 866-628-4282 • Report Tax Schemes 866-775-7474 • EFTPS Customer Service 800-945-8400 • Taxpayer Advocate 877-777-4778 • Automated Substitute for Return (ASFR) Call Site 866-681-4271 • Identity Protection Specialized Unit 800-908-4490
<p>114. Tax Pro News and Events - Subscribe to e-News for Tax Professionals for weekly information for tax professionals.</p>	News	Tax Professionals	<ul style="list-style-type: none"> • 2009 Small Business/Self-Employed telephone survey has begun! • Use the Recovery Rebate Information Center to find answers to all of your questions about the Recovery Rebate. • IRS presentations from the 2008 Nationwide Tax Forums are now online for your viewing pleasure! • Be aware of identity theft and your clients - the IRS can help! • Tax Relief in Disaster Situations Victims of recent hurricanes and floods may qualify for IRS disaster relief. Information about past tax relief for disasters can also be found on this page. • New first time homebuyer credit: First-time homebuyers may be able to take a new tax credit included in the recently enacted Housing and Economic Recovery Act of 2008.
	Resources for Tax Preparers	Tax Professionals	<ul style="list-style-type: none"> • Top Errors for Paid Preparers on Paper Return Submissions The top errors for paid preparers on paper return submissions this filing season include not claiming the rate reduction credit when it applies, as well as claiming the credit incorrectly. • Basic Tools for Tax Professionals Check out the all new Basic Tools for Tax Professionals, the first link under Related Topics on the left navigation bar. We hope you will bookmark the page and come back often! • Automated Collection Services Large Case Check Sheet: ACS has developed this check sheet to help expedite the resolution on accounts in the Large Dollar Unit of ACS. The check sheet is for those accounts with a balance due of \$100,000 or more. • Why Pay Taxes? The Truth About Frivolous Tax Arguments responds to some of the more common frivolous "legal" arguments made by individuals and groups who oppose compliance with the federal tax laws.

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	E-File News	Tax Professionals	<ul style="list-style-type: none"> • It is Now Possible to e-file a Return with an ITIN/SSN Mismatch • Electronic Payment Options Electronic payment options are convenient, safe and secure methods for paying taxes. If there is a balance due, you can e-file the return and payment authorization in a single step • Electronic Federal Tax Payment System (EFTPS), free from the U.S. Treasury. Pay all federal taxes electronically - on-line or by phone 24/7. Visit www.eftps.gov to enroll. • Online Payment Agreement The Online Payment Agreement (OPA) allows eligible individuals to apply for an installment agreement to pay off their tax liability. To qualify, you must have your bill from the IRS and have filed all required tax returns. You must owe less than \$25,000 and be able to pay the entire liability within 60 months. To use this application you must have filed a Power of Attorney for all taxes that are unpaid and have a copy of the taxpayer's bill from the IRS. • IRS e-file Made Easy - A Tax Professional's One-Stop e-file and e-Pay Shop Your link to all things e-file and e-pay including e-Services. Designed as an easy to follow, one-stop resource center for IRS e-file and e-payment information. We've included everything you'll need to get started in IRS e-file as well as links to other valuable information for tax professionals.
	Upcoming Events	Tax Professionals	<ul style="list-style-type: none"> • Practitioner Local Liaison Meetings and Seminars: The IRS Small Business/Self-Employed Stakeholder Liaison Office offers periodic local liaison meetings and seminars for the tax professional community. • National /Local Phone Forums and Webinars for Practitioners • IRPAC and IRSAC General Information: Information on the Information Reporting Program Advisory Committee and the Internal Revenue Service Advisory Council. • Tax Practitioner Institute Classes: The Small Business and Self-Employed division of the Internal Revenue Service is pleased to announce the dates and locations of the Tax Practitioner Institutes. • National Public Liaison Monthly Meetings: Find dates times and location of Liaison meetings for NPL and partnering tax professional organizations. The meetings are not open to the public and are by "invitation only".
115. About the Office of Professional Responsibility (OPR)	Understand the Office of Professional Responsibility mission and operations as it pertains to the standards of practice for tax professionals.	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=176297,00.html

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116 .Final Case Dispositions on Tax Professionals	OPR's Disciplinary Cases	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=177688,00.html
117. How to File a Claim Against a tax Professional	Details on submitting complaints, also known as "Referrals".	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=176299,00.html
118. Enrolled Retirement Plan Agents (ERPA)	The Enrolled Retirement Plan Agent (ERPA) program is a new category of practitioner who may practice before the IRS.	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=176499,00.html
119. Reference Center For Tax Professionals	Reference Forms and Publications for Tax Professionals	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=176300,00.html
120. OPR List of IRB Disciplinary Actions	Office of Professional Responsibility Internal Revenue Bulletins List of Announcements for Disbarments, Suspensions, Resignations, and Censure Since 1998 taken Against Tax Professionals	Tax Professionals	http://www.irs.gov/taxpros/agents/article/0,,id=131857,00.html
121.FAQs related to Tax Return Preparer Penalty Notices	Section 8246 of the Small Business and Work Opportunity Tax Act of 2007 amends several provisions of the Code to extend the application of the income tax preparer penalties to all tax return preparers. Section 6694 addresses tax return preparer penalty provisions.	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=179707,00.html
122 .IRS Training Tools for Tax Professionals	The IRS has developed a number of training tools for tax professionals to help you prepare error-free returns. Check back on this page often for updates!	Tax Professionals	http://www.irs.gov/taxpros/article/0,,id=200803,00.html
123. Electronic Federal Tax Payment System (EFTPS)	EFTPS, the Electronic Federal Tax Payment System, is a tax payment system provided free by the U.S. Department of Treasury. Pay federal taxes electronically via the Internet or phone 24/7. Visit EFTPS to enroll.		http://www.irs.gov/efile/article/0,,id=98005,00.html