



PRACTITIONER SECURE MESSAGING SYSTEM (PROTOTYPE)

Program Overview

In response to a Request For Agreement (RFA) released by the Electronic Tax Administration (ETA) on November 26, 1997, the National Association of Enrolled Agents (NAEA) submitted a proposal requesting that members be allowed to resolve collection and exam issues with IRS employees for their clients using e-mail. The IRS established a Working Group in July 1998, with representatives from the following IRS organizations: Information Systems, Customer Service, Collection, Exam, Privacy Advocate, Compliance Research, and ETA.

The Working Group determined that it would be expedient to work with the types of account and notice issues normally resolved by the Customer Service sites. From the list of account issues identified by NAEA the Working Group selected the following for the prototype:

- Individual – Notice
- Individual – Account Problem
- Individual – Transcript Request
- Individual – Installment Agreement
- Business – Notice
- Business – Account Problem
- Business – Transcript Request

The PSMS Prototype will use Public Key Infrastructure (PKI) technology for authentication and security provided through a contract awarded to VeriSign Incorporated by ETA. NAEA will be required to use the IRS PKI.

The Science Applications International Corporation (SAIC) is providing the technical assistance for the design and development of the system.

PROGRAM OPERATION

There will be 100 practitioners participating in this prototype selected from a list of 500 provided by NAEA. The participants must be in good standing with NAEA and IRS as an Electronic Return Originator (ERO). The IRS will issue Personal Identification Numbers (PINs) to the selected EROs for them to access the Verisign Web site and receive their digital certificate.

The ERO participant will then initiate activity through the Internet by submitting the appropriate information regarding questions to taxpayer accounts through a designated secure Web site. In order for anyone to gain access to this Web site they will need to pass the appropriate authentication checks.

The ERO request will be extracted from the external Web site, authenticated, and passed on to a Customer Service Representative (CSR) for a response. The CSR will work the case using normal work practices with a 72 hour response timeframe for these cases.

- **External System Features (For Practitioner)**

- User-friendly web based forms data input for Practitioners
- Secure Internet communication (encryption); strong access control, identification and authentication (digital certificates and signatures), and audit mechanisms

- **Internal System Features (For CSR)**

- User-friendly web based forms processing for IRS CSR
- Secure network communication (encryption); strong access control, and audit mechanisms
- Anti-browsing audit and access control mechanisms
- Interim communication capabilities (with Practitioner)
- Secure email responses to Practitioner (digitally signed and encrypted)
- Mechanisms for escalating complex inquiries to more senior staff
- Tools for status and system usage analysis and reporting

FUTURE INITIATIVES

The long-range goal of ETA is to develop a system that not only provides electronic account resolution for Practitioners, but also for individual taxpayers. This prototype will be a stepping stone in achieving this goal. The IRS Restructuring and Reform Act of 1998 (RRA98) calls for the IRS to provide electronic access to account information for taxpayers that file their income tax returns electronically.

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