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## Questions and Answers for

# Tax Professionals

### Q 1. What's new for the IRS e-file Program?

**A** The Practitioner PIN is an *additional* electronic signature option for taxpayers who use an Authorized IRS e-file Provider (ERO) to e-file to either sign their own return electronically using a five digit PIN, or authorize the ERO to sign the return with their five digit PIN. The PIN can be any five numbers except ALL zeros. Here are some frequently asked questions:

Watch the IRS Web site, [www.irs.gov](http://www.irs.gov), for additional "What's New" items.

**Do I need any specific forms to use the Practitioner PIN?** Taxpayers must complete Form 8879, *IRS e-file Signature Authorization*, for returns using the Practitioner PIN. Taxpayers can either enter their own PIN or authorize the ERO to enter their PIN for them when completing Form 8879.

**Who is eligible to use the Practitioner PIN?** Taxpayers that are eligible to file Forms 1040, 1040A, 1040EZ, or TeleFile are eligible to use the Practitioner PIN. There is no age limit on who can use the Practitioner PIN.

**Who is ineligible to use the Practitioner PIN?** Taxpayers who are required to attach Form 3115, *Application for Change in Accounting Method*; Form 3468, *Computation of Investment Credit (Certified Historic Structure)*; Form 8283, *Non-Cash Charitable Contribution (Section B)*; Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents*; Form 5713, *International Boycott Report*; and/or Form 8609, *Low Income Housing Credit* to their return are ineligible to use the Practitioner PIN.

**How does the Practitioner PIN benefit the ERO?** The Practitioner PIN offers an additional signature option for EROs to

use in preparing and transmitting Forms 1040/A/EZ to IRS. More specifically, it eliminates the Form 8453 by providing a totally paperless e-filed return.

The Date of Birth nor the Adjusted Gross Income amount is needed for Practitioner PIN returns.

**As an ERO, do I need an agreement with IRS to use the Practitioner PIN?** No. Previously, the Practitioner PIN was limited to EROs who had an agreement with IRS to participate in the program. However, beginning in PY 2003, the Practitioner PIN will be open to all EROs.

**What is my responsibility as an ERO using the Practitioner PIN?** EROs are required to sign Form 8879, Part III, and input their ERO EFIN/PIN for all returns using the Practitioner PIN. The ERO EFIN/PIN consists of eleven digits (the first six positions are the EFIN and the last five are any five numbers except ALL zeros). EROs should confirm the identity of taxpayers per Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, when completing Form 8879, prior to transmitting returns to IRS.

**Do I mail Form 8879, IRS e-file Signature Authorization, to the IRS?** No. Do not mail Form 8879 to IRS. EROs using the Practitioner PIN must retain Forms 8879 for three years from the return due date or IRS received date, whichever is later.

**Will I receive an Acknowledgment that the Practitioner PIN was used?** Yes. A PIN Presence Indicator of "1" will be present in the Acknowledgment File Key Record of a return when the Practitioner PIN is used. Please be sure to check the Acknowledgment File for the PIN Presence Indicator on all returns transmitted using a PIN signature.

### Tax Year 2002 Important Dates

Begin transmitting live IRS e-file returns	Jan. 10, 2003
Last date for transmitting timely filed returns	April 15, 2003
Last date for transmitting timely filed Forms 4868	April 15, 2003
Last date for retransmitting rejected timely filed returns	April 20, 2003
Last date for retransmitting rejected timely filed Forms 4868	April 20, 2003
Last date IRS will accept test transmissions	April 30, 2003
Last date for submitting new application Forms 8633	May 31, 2003
Transmitting timely filed Forms 4868 or 2350 to meet overseas exception	June 16, 2003
Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception	June 21, 2003
Last date for transmitting returns on extension from Form 4868	Aug. 15, 2003
Last date for transmitting timely filed Form 2688	Aug. 15, 2003
Last date for retransmitting rejected returns on extension from Form 4868	Aug. 20, 2003
Last date for retransmitting rejected timely filed Forms 2688	Aug. 20, 2003
Last date for transmitting late or returns on extension from Form 2688	Oct. 15, 2003
Last date for retransmitting rejected late or returns on extension from Form 2688	Oct. 20, 2003

**Where can I find the Error Reject Codes for the Practitioner PIN?** The Error Reject Codes can be found in the Publication 1345A, *Filing Season Supplement for Authorized IRS e-file Providers*.

**Where can I find the file specifications for the Practitioner PIN?** The file specifications for software developers and transmitters used to program the Practitioner PIN can be found in Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns for TY 2001*, which will remain the same for TY 2002.

## Q 2. What else is new for the IRS e-file Program this year?

A There are ten other new features for the 2002 Tax Year:

**1 IRS e-file will be accepting Federal/State e-file returns with Foreign Addresses**, including the U.S. possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

**2 State Only will be implemented in January 2003.** Any Federal/State participant has the option of participating in State Only filing.

**3 Taxpayers will have the choice of filing a State Return without the standard Form 1040 attached** for the following instances:

- Previously rejected state e-file return
- State return input separately from Federal return
- Part-year resident state return
- Multiple state returns for one taxpayer
- Non-resident state returns
- Married filing separately with state, but filing jointly with Federal

**4 Take advantage of all the benefits you get with the “QuickAlerts” Messaging System!** It is available to all Authorized IRS e-file Providers. See the enclosed Publication 4003, *QuickAlerts* brochure, for detailed information.

**5 IRS e-file has implemented three new tax records for e-filing** Individual returns. The STCGL and LTCGL records are for reporting up to 5,000 Short Term and/or Long Term Capital Gains/Losses transactions each per return. These records are used when there are five or more transactions recorded with an electronically filed return. The **Foreign Employer Compensation Record (FEC)** enables taxpayers whose compensation is received from foreign employers which do not have EIN's nor issue Form W-2 to participate in e-file. See Publication 1346 Section 4, *Tax Return Records*.

**6 The following seven new forms are accepted for e-filing:**

**Form 970**, *Application to Use LIFO Inventory Method*

**Form W-2GU**, *Guam Wage and Tax Statement*

**Form 1099-G**, *Certain Government and Qualified State Tuition Program Payments*

**Form 1310**, *Statement of Person Claiming Refund Due to a Deceased Taxpayer*

**Form 8594**, *Asset Allocation Statement Under Sections 338 and 1060*

**Form 8880**, *Credit for Qualified Retirement Savings Contributions*

**Form 8885**, *Health Insurance Credit for Eligible Recipients*

**7 Where's My Refund? THIS IS GREAT NEWS FOR YOUR CLIENTS!**  
**Go to [www.irs.gov](http://www.irs.gov) and click on Where's My Refund?**

You filed your client's tax return and they are expecting a refund. They have just one question and they want the answer now—Where's My Refund?

They 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. They can get their refund status by providing the following information as shown on their return:

- Social Security Number (or IRS Individual Tax Identification Number)

- Filing Status, (Single, Married Filing Joint Return, Married Filing Separate Return, Head of Household, or Qualifying Widow(er))
- Refund amount

Okay now, *Go Get My Refund Status!*

**Note:** If they have trouble while using this application, advise them to check the *Requirements* to make sure they have the correct browser software for this application to function properly.

**8 Business filers can now e-file employment tax (Forms 941 & 940) and fiduciary tax (Form 1041) returns and, at the same time, pay the balance due electronically by authorizing an electronic funds withdrawal.** Check with your software provider for availability.

**9 New contracts have been awarded for pay-by-phone and Internet credit card services.** Individual taxpayers can make balance due tax return; extensions of time to file; estimated tax; installment agreement, and balance due notice payments using a major credit card by calling a toll-free service (1-888-PAY-1040<sup>SM</sup> or 1-800-2PAY-TAX<sup>SM</sup>) or accessing the Internet ([www.PAY1040.com](http://www.PAY1040.com) or [www.officialpayments.com](http://www.officialpayments.com)). The service providers charge a convenience fee.

**10 IRS e-file is now accepting decedent returns (i.e., Form 1040/1040A/1040EZ).** Personal Representatives can file Form 1310, *Statement of Person Claiming Refund Due to Deceased Taxpayer* with the decedent's e-filed return when needed.

## Q 3. What are the important dates for Tax Year 2002 IRS e-file?

A The Tax Year 2002 IRS e-file Calendar for tax period January 1–December 31, 2003 is listed on page 1, and shows all critical dates.

## Q 4. Where do I call if I need assistance with my application or have questions about the suitability process?

A You should call 1-800-691-1894 or visit the IRS web site at [www.irs.gov](http://www.irs.gov).

**Q 5. Is the IRS e-file logo available on the Internet for download?**

**A** Yes. The IRS e-file logo is available for download at the IRS web site, [www.irs.gov](http://www.irs.gov).

**Q 6. What software should I use to prepare individual tax returns for my clients?**

**A** The IRS does not provide software but does issue specifications that commercial software developers use to write software packages that are available for purchase. Generally, there is tax preparation software and transmission software. Talk with vendors, resellers and software company representatives to find the best solution for your business. Shop around or ask other Authorized IRS e-file Providers what software they use to e-file. The software is developed specifically for tax preparers. The software that is developed for individuals to use is limited to a specific number of e-filed returns, generally five returns.

**Q 7. What is a Preparer Taxpayer Identification Number (PTIN)? How do I get a PTIN?**

**A** The PTIN is an identification number assigned by the IRS for use as an alternative to using a Social Security Number on the tax returns prepared by tax preparers. The PTIN applies to all individual forms that have paid preparer information on them. Form W-7P is used to apply for the PTIN and can be found at [www.irs.gov](http://www.irs.gov)—click on “forms and publications”.

**Q 8. What do I do if my client's return was filed April 15th, but it rejected because of an error with the date of birth the IRS received from the Social Security Administration?**

**A** You can file for an extension, have your client correct their records with the Social Security Administration (SSA), and resubmit the return electronically. It may take a few weeks before the SSA records are updated. If you don't want to wait for the SSA corrections, the return can be mailed.

**Q 9. Can a nonresident alien e-file Form 1040 NR-EZ?**

**A** No. A paper return must be filed.

**Q 10. Can I e-file a prior year return?**

**A** No. The IRS e-file Program only accepts current year returns.

**Q 11. Why should I encourage my clients to e-file when they are not getting a refund?**

**A** Your client's return can be e-filed any time during the filing season. If your client authorizes an electronic funds withdrawal payment, he/she can schedule the payment for withdrawal on a future date up to (and including) April 15th. Your client may also delay out-of-pocket expenses by e-filing and e-paying the balance due with a credit card. When a balance due return is filed late in the filing season, there may be more chance of errors in the rush to file before the deadline. Errors cost money, and in some cases additional penalties and interest. Errors can also cause lost time for you and your clients.

**Q 12. What types of Federal individual income taxes can be paid by an electronic funds withdrawal?**

**A** Payments can be made for current year (1) Individual Income Tax Returns (1040 series); (2) Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*; (3) Form 2350, *Application for Extension of Time to File U.S. Individual Income Tax Return*; and (4) Tax Year 2003 Form 1040-ES, *Estimated Tax for Individuals*.

Electronic payment (e-pay) eliminates the need to mail a paper Form 1040-V, *Payment Voucher*, Form 4868, Form 2350, or Form 1040-ES. You receive an electronic acknowledgement once the transaction is accepted. e-filing a balance due return with an electronic payment is a safe, secure and convenient way to be

assured of on-time receipt of both the return and payment. This reduces the chance of errors.

**Q 13. When can electronic funds withdrawal payments be made?**

**A** Beginning January 10, 2003, your client can authorize an electronic funds withdrawal from a checking or savings account. Payments can be scheduled for a future effective date up to and including April 15, 2003. An estimated tax payment may be scheduled for an effective date of April 15, 2003, June 16, 2003 or September 15, 2003. Balance due return payments and estimated tax payments must be authorized at the time the return is e-filed.

**Note:** Only authorized withdrawals can be made. No other funds can legally be withdrawn.

**Note:** There are no additional transaction charges for electronic funds withdrawals authorized to pay taxes.

**Q 14. What types of Federal individual income taxes can be paid by credit card?**

**A** Payments can be made for current year (1) Individual Income Tax Returns (1040 series), (2) Balance Due Notices, (3) Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, (4) Tax Year 2003 Form 1040-ES, *Estimated Tax for Individuals*, and (5) Installment Agreements for Tax Year 1999 through 2002 taxes.

Check with your software provider regarding the availability of an integrated e-file and e-pay credit card option.

Your clients can pay the above-named tax types by phone or Internet through two credit card service providers. Both service providers accept American Express® Card, Discover® Card, MasterCard® cards and Visa® cards. The service providers charge a convenience fee. A confirmation number is provided at the end of the transaction.

**Note:** The IRS does not receive or store credit card numbers.

**Q 15. When can credit card payments be made for Tax Year 2002 balance due returns?**

**A** Beginning January 10, 2003, Form 1040 balance due payments can be made by credit card.

**Q 16. Is there a fee charged for using credit cards?**

**A** The company that processes the credit card payments charges a convenience fee. Convenience fees may vary between service providers. Taxpayers making payments directly through service providers are informed of all charges and fees before credit card payments are authorized. This fee is in addition to any charges, such as interest, that may be assessed by the credit card issuer.

**Q 17. How can I get more information on e-pay options?**

**A** More information is available on e-pay options, the types of taxes that can be paid electronically and important dates at [www.irs.gov](http://www.irs.gov). You may visit the IRS e-file Electronic Payments page or IRS e-file Partners Page for details. Also, you may refer to Publication 3611, *Electronic Payments* brochure.

**Q 18. How can I use IRS e-file to file my client's Tax Year 2002 Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return?**

**A** Form 4868 may be e-filed through tax preparation software or through TeleFile by the original return due date (April 15, 2003). This form is an extension of time to file a tax return, not an extension of time to pay a balance due. Check with your software provider regarding the availability of an e-file option. The phone number for 4868 TeleFile is 1-888-796-1074. This system is available beginning February 13, 2003. Filing an extension electronically is advantageous because you get a confirmation of receipt of the electronic form.

Beginning January 10, 2003, Form 4868 balance due payments can be made by an electronic funds withdrawal (if filed electronically) or by credit card via phone or Internet. Credit card payments can only be made for Part III of Form 4868 (individual income taxes). If there is a payment due and your client pays electronically, this eliminates the need to send in a paper check or money order as well as the Form 4868.

**Q 19. What are my client's options if an additional extension is needed or the total tax cannot be paid by the return due date?**

**A** Form 2688, *Application for Additional Extension of Time to File U.S. Individual Income Tax Return* can also be filed electronically.

Taxpayers are responsible for paying the tax due by April 15, 2003 or they will be subject to penalties and interest. If your client is unable to pay the total tax owed by April 15, 2003, you can electronically file Form 9465, *Installment Agreement Request*. An approved installment agreement allows your client to make a predetermined series of partial payments after the return due date.

**Q 20. What is the Self-Select PIN for e-file?**

**A** The Self-Select PIN for e-file is an opportunity that began in filing season 2001. The Self-Select PIN is available for most taxpayers who file electronically using tax preparation software either by filing through an on-line filing company or through a tax professional. It allows taxpayers to electronically sign their e-filed return by selecting a five-digit Personal Identification Number (PIN). It eliminates the requirement for Form 8453 in most cases, making e-filing returns TRULY PAPERLESS for most taxpayers.

**Q 21. How do I know if the taxpayer's PIN was accepted by the IRS?**

**A** Refer to the "PIN Presence Indicator" field (SEQ 0065) in the Acknowledgement (ACK) File Key Record to confirm that IRS received a taxpayer PIN with the return. The ACK file, which is sent to transmitters, also includes other essential information such as the "Date of Birth Validity Code" (SEQ 0017) and "Debt Code" (SEQ 0120). It identifies which returns have been accepted, rejected or identified as duplicates. Corrective action may be required to satisfy the condition identified. See Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*, for additional information.

**Q 22. Who can use the Self-Select PIN?**

**A** Self-Select PIN for e-file is available for most taxpayers.

**The following taxpayers are eligible to participate:**

- Taxpayers who filed Form 1040, 1040A, or 1040EZ TeleFile for Tax Year 2001.
- Taxpayers who did not file for Tax Year 2001, but have filed previously.
- First-time filers who were 16 or older on or before December 31, 2002.
- Taxpayers under age 16, filing as Primary Taxpayers, who have filed previously.
- Taxpayers under age 16, filing as Secondary Taxpayers, who filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American possessions of the Virgin Islands, Puerto Rico, American Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing a Form 4868 (extension of time to file), Form 2688 (additional extension of time to file)

or Form 2350 (extension of time to file for certain U.S. citizens living abroad).

- Those who are filing on behalf of deceased taxpayers.

Your client must furnish the following information to validate their identity when using the Self-Select PIN:

- Name
- Social Security Number
- Date of Birth (D.O.B.) and
- Adjusted Gross Income (AGI) – from the originally filed Tax Year 2001 return.

**Note:** If your client did not file a tax return in Tax Year 2001, the taxpayer must enter **zero** for the AGI. If taxpayer filed married filing joint for Tax Year 2001, they should both enter the same amount for AGI.

For more detailed information on qualifications and required taxpayer information, refer to the IRS web site and your software package.

### **Q 23. Are there any new changes for the Self-Select PIN being implemented for Filing Season 2003?**

**A** Primary taxpayers under age 16 will be able to use the Self-Select PIN if they filed a tax return in any prior year. A secondary taxpayer (spouse) under age 16 will be able to use the Self-Select PIN if they filed in the previous year.

The Date of Birth will be validated; however, if there is not an exact match, the return will not be rejected. The transmitter will receive a validity code indicating if the Date of Birth is correct or not. All practitioners notified by the transmitter that their client's Date of Birth is incorrect should inform their client and instruct them to take corrective actions with Social Security Administration to update their records.

### **Q 24. What should I do if my client is unable to return to my office to input his/her Self-Select PIN?**

**A** Your client may authorize you to input his/her Self-Select PIN by completing Form 8879, *IRS e-file Signature*

*Authorization*. Provide this form to the taxpayer along with a copy of the completed tax return, either personally or by mail. Instruct your client to review the tax return for accuracy and complete Form 8879 by providing the requested information (a self-selected five-digit PIN, pen and ink signature, and date). If your client is unable to return the signed document to your office, he/she may return it by mail or fax. It is not necessary for both taxpayers *e-filing* a joint return to select this option.

**Do not submit Form 8879 to IRS.** EROs must retain Form 8879 in their file for three years from the return due date, or IRS received date, whichever is later.

### **Q 25. How does Federal/State e-file work?**

**A** Federal/State *e-file* allows *e-filing* of both Federal and state income tax returns at the same time. The *e-file* software places your client's Federal and state return data in separate packets. These packets are transmitted to the IRS all at once. The IRS functions as an electronic post office for the participating state, which receives and processes the state electronic return.

Beginning January 2003, most Federal/State *e-file* participants will allow you to file your client's return without the standard Form 1040 attached. You may visit the IRS web site at [www.irs.gov](http://www.irs.gov) for the names of states participating in State Only filing.

### **Q 26. What are the benefits for e-filing my clients' Federal and State tax returns together?**

**A** Federal/State *e-file* allows you to reduce processing costs, provide a more efficient service to your clients, increase your business opportunities and keep current on industry trends.

### **Q 27. What are the sources of information I can choose from to find answers to additional questions?**

**A** The IRS web site is your best source of electronic tax information provided by the IRS. It is located at [www.irs.gov](http://www.irs.gov). Information is also available in Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*; Publication 1345A, *Filing Season Supplement for Authorized IRS e-file Providers*, which will be issued in December 2002, and *Revenue Procedure 2000-31*.

### **Q 28. What form and schedules can self-employed or small business owners use to file their returns electronically?**

**A** You would file a Form 1040, *U.S. Individual Income Tax Return* and as a business owner or self-employed filer you'll probably attach one or more of the following most commonly used forms: Schedule C or Schedule C-EZ, *Profit or Loss From Business*; Schedule E, *Supplemental Income & Loss from Rental Real Estate & Royalties*; Schedule SE, *Self-Employment Tax*; Schedule F, *Profit or Loss from Farming*; or Form 4562, *Depreciation & Amortization*. Visit our web site at [www.irs.gov](http://www.irs.gov) where you'll find a listing of Approved IRS *e-file* Providers in your area, including a listing of software companies that participate in individual and business IRS *e-file* programs.

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**Q 29. What types of business tax returns can I file electronically?**

**A** The IRS *e-file* Program offers several electronic filing options for Employment Tax Returns (Forms 940 & 941). They can be filed through a third party provider, Internet or by phone (Form 941 only). Beginning January 2003, tax professionals will be able to file their client's 940/941 electronically using an approved software provider. See the enclosed Publication 4073, on employment tax or visit [www.irs.gov](http://www.irs.gov) for more details.

Certain Information Returns can be filed electronically using the FIRE (File Information Returns Electronically) System. FIRE is dedicated exclusively to the filing of Forms 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*; 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*; W-2G, *Statement for Recipients of Certain Gambling Winnings*; QWE, *Questionable Forms W-4* as well as the entire series of Forms 1098, 1099 and 5498. For more information on FIRE, visit [www.irs.gov](http://www.irs.gov) or call toll-free at 1-866-455-7438 between the hours of 8:30–4:30 Eastern Standard Time.

Form 1065, *U.S. Return of Partnership Income*, can be filed electronically through a third party provider, or a tax professional. The IRS accepts all related forms and schedules electronically with the exception of Form 8873, *Extraterritorial Income Exclusion* and Form T, *Forest Activities Schedule*.

Visit [www.irs.gov](http://www.irs.gov) for more details.

**Q 30. I understand you can now electronically file Form 1041, U.S. Income Tax Return for Estates and Trusts!**

**A** Yes. The IRS will start accepting Forms 1041 electronically beginning January 2003. Visit our web site at [www.irs.gov](http://www.irs.gov) to find out how to participate.

**Q 31. How do I find out what companies are offering e-file for business software products and/or services?**

**A** Check the listing of Approved IRS *e-file* Business Providers at our web site at [www.irs.gov](http://www.irs.gov). For your added convenience, we have enclosed a listing of approved IRS *e-file* Business Providers identifying their company name, web site, which forms their company electronically files and a phone number where they can be reached.

**Q 32. Do I still need to fill out a Form 9041, Application/Registration for Electronic/Magnetic Media Filing of Business Returns to file business returns electronically? How can I get more information?**

**A** Yes, in most cases. Program participants [with the exception of businesses applying for a personal identification number (PIN) in order to file their return through the 941 On-Line Filing Program], should submit a Form 9041 to the IRS Electronic Filing Help Desk at the Austin Service Center (AUSC). Contact the IRS Electronic Filing Help Desk at:

Internal Revenue Service  
Austin Service Center  
Electronic Filing Help Desk  
P. O. Box 1231, Stop 6380 AUSC  
Austin, TX 78767  
attn: *e-file* Unit Stop 6380 AUSC  
Telephone: (512) 460-8900.

**Q 33. Where can I find more information on electronically filing my business return?**

**A** Check the IRS web site at [www.irs.gov](http://www.irs.gov), and it will provide you with specific fact sheets as well as frequently asked questions relating to business returns.

**Q 34. How can I enroll in the Electronic Tax Payment System (EFTPS) and how will it benefit me?**

**A** There are 5 easy ways that you can make Federal tax payments through EFTPS for your clients. EFTPS is fast, easy to use, convenient, accurate and flexible. With EFTPS you can send payments or enrollments 24 hours a day, seven days a week from office or home and, you can schedule payments up to 120 days in advance of the tax due date. You can make electronic payments through the following options:

**EFTPS-OnLine** — registration is not required for practitioners; however, taxpayers must be enrolled in EFTPS.

**EFTPS-PC Software** — available for any taxpayer or provider who wishes to make debit payments from Windows-based software.

**EFTPS-Phone** — available to anyone who wishes to make debit payments using the telephone.

**EFTPS-Batch Provider** — designed for payroll processors or others who wish to enroll their clients and submit batches of payments using a Windows-based software.

**EFTPS-Bulk Provider** — designed for payroll processors who initiate frequent payments and desire automated enrollment through an Electronic Data Interchange (EDI)-compatible system.

For more information or to receive an EFTPS enrollment form, contact EFTPS Customer Service or visit our web site at [www.eftps.gov](http://www.eftps.gov).

1-800-945-8400 or 1-800-555-4477

1-800-945-8900 1-800-733-4829  
(TDD Hearing-Impaired)

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