

Questions AND Answers FOR

Tax Professionals

1. WHAT'S NEW FOR THE IRS e-file PROGRAM?

1 **IRS e-file has implemented State Only 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 **The Practitioner PIN method is now available** to use with Form 4868 when authorizing an Electronic Funds Withdrawal. New Jurat/Disclosure Code "I" has been created for this new change.

3 **1-866-255-0654 is the new (toll-free) number** to call if you need assistance with your application and/or have questions about the suitability process. You can also visit the IRS web site at www.irs.gov/efile.

4 **The following six new forms are accepted for e-filing:**

Form 8860, Qualified Zone Academy Bond Credit

Form 8873, Extraterritorial Income Exclusion

Form 8874, New Markets Credits

Form 8881, Credit for Small Employer Pension Plan Start-Up Costs

Form 8882, Credit for Employer-Provided Child Care Facilities and Services

Form 8884, NY Liberty Zone Business Employee Credit

5 **In early 2004, business filers will be able to e-file corporation tax (Forms 1120/1120S) returns and, at the same time, pay the balance due electronically by authorizing an electronic funds withdrawal.**

This electronic funds withdrawal payment option will also be available to businesses that e-file Form 8868, *Application for Extension of Time to File an Exempt Organization Return*.

2. DO YOUR CLIENTS WANT TO KNOW THE STATUS OF THEIR REFUND?

Go to www.irs.gov/efile 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.

3. DID YOU KNOW THE "QUICKALERTS" MESSAGING SYSTEM IS FREE?

This online messaging system disseminates mass e-file messages, within seconds, to all **subscribed** Authorized IRS e-file Providers (Software Developers and Transmitters). See the enclosed Publication 4003, *QuickAlerts* brochure, for detailed information, and sign up today!

Tax Year 2003 Important Dates

Begin transmitting live IRS e-file returns	Jan. 16, 2004
Last date for transmitting timely filed returns	April 15, 2004
Last date for transmitting timely filed Forms 4868	April 15, 2004
Last date for retransmitting rejected timely filed returns	April 20, 2004
Last date for retransmitting rejected timely filed Forms 4868	April 20, 2004
Last date IRS will accept test transmissions	Oct. 15, 2004
Submitting new application Forms 8633	Year-round
Transmitting timely filed Forms 4868 or 2350 to meet overseas exception	June 15, 2004
Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception	June 20, 2004
Last date for transmitting returns on extension from Form 4868	Aug. 16, 2004
Last date for transmitting timely filed Form 2688	Aug. 16, 2004
Last date for retransmitting rejected returns on extension from Form 4868	Aug. 20, 2004
Last date for retransmitting rejected timely filed Forms 2688	Aug. 20, 2004
Last date for transmitting late or returns on extension from Form 2688	Oct. 15, 2004
Last date for retransmitting rejected late or returns on extension from Form 2688	Oct. 20, 2004



4. IS THE IRS *e-file* LOGO AVAILABLE ON THE INTERNET FOR DOWNLOAD?

Yes. The IRS *e-file* logo is available for download at the IRS web site, www.irs.gov/efile.

5. WHAT SOFTWARE SHOULD I USE TO PREPARE INDIVIDUAL TAX RETURNS FOR MY CLIENTS?

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.

6. WHAT IS A PREPARER TAXPAYER IDENTIFICATION NUMBER (PTIN)? HOW DO I GET A PTIN?

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—click on “forms and publications.”

7. 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?

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.

8. CAN A NONRESIDENT ALIEN *e-file* FORM 1040 NR-EZ?

No. A paper return must be filed.

9. CAN I *e-file* A PRIOR YEAR RETURN?

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

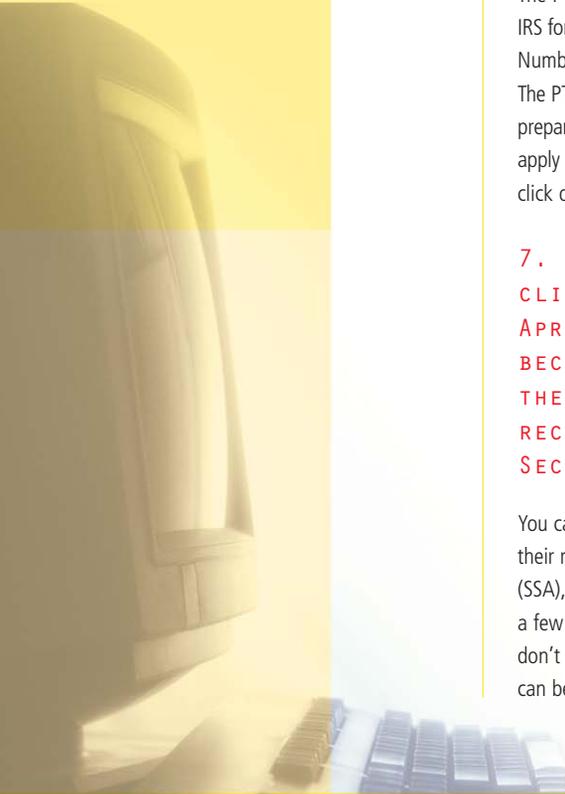
10. WHY SHOULD I ENCOURAGE MY CLIENTS TO *e-file* WHEN THEY ARE NOT GETTING A REFUND?

Your client's return can be *e-filed* any time during the filing season. Individual and business *e-filers* can authorize electronic funds withdrawal payments. Additionally, individual filers may delay out-of-pocket expenses by *e-filing* and electronically 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.

11. WHAT TYPES OF FEDERAL INDIVIDUAL INCOME TAXES CAN BE PAID BY AN ELECTRONIC FUNDS WITHDRAWAL?

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 2004 Form 1040-ES, *Estimated Tax for Individuals*.

Electronic payment 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.



12. WHEN CAN ELECTRONIC FUNDS WITHDRAWAL PAYMENTS BE MADE?

Beginning January 16, 2004, individual balance due return payments can be scheduled for a future effective date up to and including April 15, 2004. An estimated tax payment may be scheduled for an effective date of April 15, 2004, June 15, 2004 or September 15, 2004. Balance due return payments and estimated tax payments must be authorized at the time the return is *e-filed*.

Business filers can authorize an electronic funds withdrawal payment as integrated *e-file* and pay options become available. Payments can be made for employment tax returns beginning January 2, 2004.

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.

13. WHAT TYPES OF FEDERAL INDIVIDUAL INCOME TAXES CAN BE PAID BY CREDIT CARD?

Payments can be made for TY 2002 and 2003 Individual Income Tax Returns (1040 series), including Balance Due Notices, Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, Tax Year 2004 Form 1040-ES, *Estimated Tax for Individuals*, and Installment Agreements for Tax Year 2000 and after.

Check with your software provider regarding the availability of an integrated *e-file* and pay by 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 Discover® Card, MasterCard® cards, Visa® cards, and the American Express® Card. 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.

14. WHEN CAN CREDIT CARD PAYMENTS BE MADE FOR TAX YEAR 2003 BALANCE DUE RETURNS?

Beginning January 2, 2004, Form 1040 balance due payments can be made by credit card.

15. IS THERE A FEE CHARGED FOR USING CREDIT CARDS?

The company that processes the credit card payments charges a convenience fee. Convenience fees may vary between service providers. Taxpayers 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.

16. HOW CAN I GET MORE INFORMATION ON ELECTRONIC PAYMENT OPTIONS?

More information is available on electronic payment options, the types of taxes that can be paid electronically and important dates at www.irs.gov/efile. 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.

17. HOW CAN I USE IRS *e-file* TO FILE MY CLIENT'S TAX YEAR 2003 FORM 4868, APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE U.S. INDIVIDUAL INCOME TAX RETURN?

Form 4868 may be *e-filed* through tax preparation software or through TeleFile by the original return due date (April 15, 2004). 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 2, 2004. Filing an extension electronically is advantageous because

you get a confirmation of receipt of the electronic form. Beginning early January 2004, 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.

18. WHAT ARE MY CLIENT'S OPTIONS IF AN ADDITIONAL EXTENSION IS NEEDED OR THE TOTAL TAX CANNOT BE PAID BY THE RETURN DUE DATE?

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, 2004 or they will be subject to penalties and interest. If your client is unable to pay the total tax owed by April 15, 2004, 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.

19. DID YOU KNOW IRS HAS TWO ELECTRONIC SIGNATURE METHODS AVAILABLE FOR TAXPAYERS TO SIGN THEIR *e-filed* TAX RETURNS?

Self-Select PIN method and the Practitioner PIN method are the two types of electronic signatures.

20. WHAT IS THE SELF-SELECT PIN METHOD FOR *e-file*?

The Self-Select PIN method for *e-file* is an opportunity that began in filing season 2001. The Self-Select PIN method 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.

21. HOW DO I KNOW IF THE TAXPAYER'S PIN WAS ACCEPTED BY THE IRS?

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.

22. WHO CAN USE THE SELF-SELECT PIN METHOD?

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

The following taxpayers are eligible to use the Self-Select PIN method:

- Taxpayers who filed Form 1040A, 1040EZ, or TeleFile for Tax Year 2002.
- Taxpayers who did not file for Tax Year 2002, but have filed previously.
- First-time filers who were 16 or older on or before December 31, 2003.
- 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 method:

- Name
- Social Security Number
- Date of Birth (D.O.B.) and
- Adjusted Gross Income (AGI) – from the originally filed Tax Year 2002 return.

Note: If your client did not file a tax return in Tax Year 2002, the taxpayer must enter **zero** for the AGI. If taxpayer filed married filing joint for Tax Year 2002, 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.

23. WHO CANNOT USE THE SELF-SELECT PIN METHOD?

The following taxpayers are not eligible to use the Self-Select PIN method:

- Primary taxpayers under age 16 who have never filed.
- Secondary taxpayers (spouse) under age 16 who did not file in the immediate prior year.
- Taxpayers who filed Forms 1040-NR or 1040-SS for Tax Year 2002.
- Taxpayers whose returns require attachments other than W-2, W-2G, or 1099-R.
- Taxpayers required to file the following forms: Form 3115, *Application for Change in Accounting Method*; Form 3468, *Computation of Investment Credit* (if attachments are required); Form 5713, *International Boycott Report*; Form 8283, *Non-Cash Charitable Contributions* (if using Part B); Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents* and/or Form 8885, *Health Coverage Tax Credit*. All of the above listed forms must be submitted with Form 8453, *U.S. Individual Income Tax Declaration for e-file Return*.

24. ARE THERE ANY NEW CHANGES FOR THE SELF-SELECT PIN METHOD BEING IMPLEMENTED FOR FILING SEASON 2004?

No. All the requirements for the Self-Select PIN method for Filing Season 2003 will remain the same for Filing Season 2004.

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.

25. WHAT SHOULD I DO IF MY CLIENT IS UNABLE TO RETURN TO MY OFFICE TO INPUT HIS/HER SELF-SELECT PIN?

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.

26. DID YOU KNOW THAT THE PRACTITIONER PIN METHOD IS AVAILABLE TO ALL AUTHORIZED IRS e-file PROVIDERS?

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

- 1 Do I need any specific forms to use the Practitioner PIN method?** Taxpayers must complete Form 8879, *IRS e-file Signature Authorization*, for returns using the Practitioner PIN method. Taxpayers can either enter their own PIN or authorize the ERO to enter their (taxpayer's) PIN for them when completing Form 8879.
- 2 Who is eligible to use the Practitioner PIN method?** Taxpayers who are eligible to file Forms 1040, 1040A, 1040EZ, or TeleFile are eligible to use the Practitioner PIN method. There is no age limit on who can use the Practitioner PIN method.
- 3 Who is ineligible to use the Practitioner PIN method?** Taxpayers who are required to attach Form 3115, *Application for Change in Accounting Method*; Form 3468, *Computation of Investment Credit* (if attachments are required); Form 5713, *International Boycott Report*; Form 8283, *Non-Cash Charitable Contribution (Section B)*; Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents*, and/or Form 8885, *Health Coverage Tax Credit* to their return are ineligible to use the Practitioner PIN method.

- 4 How does the Practitioner PIN method benefit the ERO?** The Practitioner PIN method 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 method returns.

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

- 6 What is my responsibility as an ERO using the Practitioner PIN method?** EROs are required to sign Form 8879, Part III, and input their ERO EFIN/PIN for all returns using the Practitioner PIN method. 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.

- 7 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 method must retain Forms 8879 for three years from the return due date or IRS received date, whichever is later.

- 8 Will I receive an Acknowledgment that the Practitioner PIN method 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 method is used. Please be sure to check the Acknowledgment File for the PIN Presence Indicator on all returns transmitted using a PIN signature.

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

- 10 Where can I find the file specifications for the Practitioner PIN method?** The file specifications for software developers and transmitters used to program the Practitioner PIN method can be found in Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns for TY 2003*.

27. HOW DOES FEDERAL/STATE e-file WORK?

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.

Most Federal/State e-file participants will allow you to file your client's return with a "dummy" State Only Form 1040 attached. You may visit the IRS Web site for the names of the states participating in State Only filing.

28. WHAT ARE THE BENEFITS OF e-filing MY CLIENTS' FEDERAL AND STATE TAX RETURNS TOGETHER?

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.

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29. WHAT FORM AND SCHEDULES CAN SELF-EMPLOYED OR SMALL BUSINESS OWNERS USE TO FILE THEIR RETURNS ELECTRONICALLY?

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 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.

30. WHAT TYPES OF BUSINESS TAX RETURNS CAN I FILE ELECTRONICALLY?

The New Employment Tax *e-file* System, launched in January 2003, offers an improved way to file Forms 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return* and 941, *Employer's Quarterly Federal Tax Return*, for current *e-file* and on-line filers. Tax professionals will now be able to file their client's 940/941 electronically using an approved software provider.

Certain information returns can be filed electronically using the FIRE (Filing 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*, QWF (Questionable Forms W-4), as well as the entire series of Forms 1098, 1099 and 5498. These information returns are processed at the Martinsburg Computing Center. Their toll free number is 1-866-455-7438 between the hours of 8:30 and 4:30 EST.

The 1041 *e-file* program allows electronic filing of Form 1041, *U.S. Income Tax Return for Estates and Trusts*, including 31 forms and schedules.

The 1065 *e-file* program allows the electronic filing of Form 1065, *U. S. Return of Partnership Income*, including 57 forms and schedules. Both the 1041 and 1065 returns can be submitted by an approved third party software developer, preparer or transmitter.

The 1120/1120S *e-file* program will include Form 1120, *U. S. Corporation Income Tax Return*, and Form 1120S, *U. S. Income Tax Return for an S Corporation*, and is scheduled to be launched in early 2004. Release 1 will contain 53 forms and schedules and Release 2, scheduled for later in the year, will contain the remaining 44 forms.

The 990 *e-file* program will include the following forms and is scheduled to be launched in early 2004: Forms 990, *Return of Organization Exempt from Income Tax*, 990EZ, *Short Form Return of Organization Exempt from Income Tax*, 1120 POL, *U. S. Income Tax Return for Certain Political Organizations*, and 8868, *Application for Extension of Time to File an Exempt Organization*. The other Forms 990 will be released in the near future.

Visit www.irs.gov/efile for details.

31. HOW DO I FIND OUT WHICH COMPANIES ARE OFFERING e-file FOR BUSINESS SOFTWARE PRODUCTS AND/OR SERVICES?

There are a number of Approved IRS *e-file* Providers that can help you file business returns electronically. Check our web site at www.irs.gov/efile. For your convenience, we have enclosed a copy of this listing which identifies the company name, web site, which forms the company electronically files and a phone number where they can be reached. You may want to check this site periodically since it's updated frequently as new providers are added.

32. HOW CAN I ENROLL IN THE ELECTRONIC TAX PAYMENT SYSTEM (EFTPS) AND HOW WILL IT BENEFIT ME?

There are four 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 365 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-Phone — available to anyone who elects 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 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.

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

1-800-945-8900 1-800-733-4829

(TDD Hearing-Impaired)

1-800-945-8600 or 1-800-244-4829 (Español)

33. WHERE CAN I FIND MORE INFORMATION ON ELECTRONICALLY FILING MY BUSINESS RETURN?

Visit the IRS web site at www.irs.gov/efile. Access technical publications, fact sheets, and frequently asked questions relating to IRS *e-file*. Also, plan to attend the IRS Nationwide Tax Forums held annually during the summer. Go to www.irs.gov and type in IRS Keyword: **tax forum** for further details.