

Questions AND Answers FOR

Tax Professionals

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

A The RAL Indicator field description will change from the "Y" and "N" to "0", "1" and "2" required fields.

"0" = No Bank Product

"1" = Pre-Refund Products or a Loan Product similar to RAL

"2" = Post-Refund Products, Non-Loan Products similar to RAC

B Acknowledgement File Record. There has been a change to one of the PIN Presence Indicator values in the Acknowledgement File Record. The value for "No PIN Present" has been changed from "0" to "9".

C Federal/State e-file. The number of Unformatted Records will increase to 25 for the States.

D State Acknowledgement. There will be a new state abbreviation code in the State Acknowledgement Reference File Name extension.

For example: "SSC", the first "S" represents state acknowledgement and the last two letters "SC" represents the state abbreviation code.

E EMS Changes. An additional Form 1040 Drain will be added to the processing schedule. Drains will occur at 11 AM, 6 PM, and 2 AM.

F Electronic Transmitted Document (ETD) Changes. If regulations for Internal Revenue Code 6081 are revised for TY 2005, Form 4868 will be expanded to grant the taxpayers an automatic six-month extension of time to file instead of four months. As a result, Form 2688, *Application for Additional Extension of Time to File U.S. Income Tax Return*, will become obsolete.

G Form Changes. For Tax Year 2005, a new field will be added to the Form 1040/A/EZ electronic record layouts to identify disaster returns filed electronically. Form 4136, *Credit for Federal Tax Paid on Fuels*, format will have significant electronic record layout changes.

H New e-Services eligibility. Authorized e-file Providers who are active participants in the IRS e-file program and who e-file five (5) or more accepted individual or business tax returns in a calendar year can use the incentive e-Services products: Disclosure Authorization (DA), Electronic Account Resolution (EAR), and Transcript Delivery System (TDS). To learn more about the eligibility requirements, go to www.irs.gov and type in the keyword "eservices".

I The following new forms are accepted for e-filing:

Form 8854, Initial and Annual Expatriation Information Statement

Form 8864, Bio-diesel Fuels Credit

Form 8896, Low Sulfur Diesel Fuel Production Credit

Form 8901, Information on Qualifying Children Who Are Not Dependents... (Form Child Tax Credit Only)

Form 8903, Domestic Production Activities Deduction

2. WHAT'S NEW FOR CREDIT CARD PAYMENTS?

Beginning January 1, 2006, businesses filing Form 940 or Form 941 with a balance due can pay the amount owed on the return by credit card over the phone or Internet. A credit card payment can be made for the balance on the current return that is due. Additionally, Form 941 filers can make credit

Tax Year 2005 Important Dates

Begin transmitting live IRS e-file returns	January 13, 2006
Last date for transmitting timely filed returns	April 17, 2006
Last date for transmitting timely filed Forms 4868	April 17, 2006
Last date for retransmitting rejected timely filed returns	April 22, 2006
Last date for retransmitting rejected timely filed Forms 4868	April 22, 2006
Last date IRS will accept test transmissions	No cut-off date
Submitting new IRS e-file Applications	No cut-off date
Transmitting timely filed Forms 4868 or 2350 to meet overseas exception	June 15, 2006
Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception	June 20, 2006
Last date for transmitting returns on extension from Form 4868	October 16, 2006
Last date for retransmitting rejected late or returns on extension from Form 4688	October 20, 2006

card payments for up to three prior quarters. For example, in January 2006, Form 941 balance due payments will be accepted for Tax Year 2005, first, second, third or fourth quarter. **Note: federal tax deposits cannot be paid by credit card.** Also new for 2006, the service providers will accept a Form 1040 advanced payment of a determined deficiency for an audit adjustment or underreporter notice.

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3. 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.

4. 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!

5. 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/image/eflpc.gif.

6. 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.

7. 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. The PTIN internet application enables a paid preparer to request electronically a PTIN, request a new PTIN card, update their PTIN records or look up a forgotten PTIN. Access through www.irs.gov and click on e-services.

8. WHAT DO I DO IF MY CLIENT'S RETURN WAS FILED APRIL 17TH, 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.

9. CAN A NONRESIDENT ALIEN E-FILE FORM 1040 NR-EZ?

No. A paper return must be filed.

10. CAN I E-FILE A PRIOR YEAR RETURN?

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



11. 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.

12. 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 2006 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.

13. WHEN CAN ELECTRONIC FUNDS WITHDRAWAL PAYMENTS BE MADE?

A payment can be scheduled to be withdrawn on a future date beginning January 13, 2006. For a 1040 series payment to be considered timely, the payment should be scheduled for withdrawal on

or before April 17, 2006. One estimated tax payment can be scheduled for April 17, 2006, June 15, 2006 or September 15, 2006.

Businesses can e-file and pay at the same time as new e-file options become available. In addition to the new options listed above, employment, corporate and fiduciary tax return software include an integrated e-file and pay option. Electronic funds withdrawal payments must be initiated at the time the return or form is e-filed.

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

Payments can be made for current year (1) Form 1040 series tax returns including balance due notices, (2) Form 4868, *Application for Extension of Time to File U.S. Individual Tax Return*, (3) TY 2006 Form 1040-ES, *Estimated Tax for Individuals*, (4) past due taxes including Installment Agreement and prior tax years payments, (5) TY 2003 - 2005 Form 1040 advanced payment of a determined deficiency, (6) TY 2005 Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return* balance due, and (7) Form 941, *Employer's Quarterly Federal Tax Return*, balance due including current quarter plus three prior quarters.

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 Visa® cards, American Express® Card, Discover® Card, and MasterCard® 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.

15. WHEN CAN CREDIT CARD PAYMENTS BE MADE FOR TAX YEAR 2005 BALANCE DUE RETURNS?

Beginning January 1, 2006, Form 1040 balance due payments can be made by credit card via phone or Internet. Integrated e-file and pay options begin on January 13, 2006.

16. 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.

17. 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 keyword: e-pay. You may visit the IRS e-file Electronic Payment Options page for details. Also, you may refer to Publication 3611, *Electronic Payments* brochure.

18. HOW CAN I USE IRS e-file TO FILE MY CLIENT'S TAX YEAR 2005 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 by the original due date of the return, April 17, 2006. 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 this e-file option.

Filing an extension electronically is advantageous because you get a confirmation of receipt of the electronic form. Beginning January 2006, taxpayers can e-file a Form 4868. If there is a balance due, an electronic funds withdrawal payment can be authorized. Credit card payments can be made by phone or Internet beginning January 1, 2006. 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.

19. WHAT ARE MY CLIENT'S OPTIONS IF THE TOTAL TAX CANNOT BE PAID BY THE RETURN DUE DATE?

Taxpayers are responsible for paying the tax due by April 17, 2006 or they will be subject to penalties and interest. If your client is unable to pay the total tax owed by April 17, 2006, you can electronically file Form 9465, *Installment Agreement Request*. An approved installment agreement allows your client to make a pre-determined series of partial payments after the return due date.

20. DID YOU KNOW IRS HAS TWO ELECTRONIC SIGNATURE METHODS AVAILABLE FOR TAXPAYERS TO SIGN THEIR E-FILED TAX RETURNS?

The Self-Select PIN method and the Practitioner PIN method are the two types of electronic signatures. Both methods allow taxpayers to use a Personal Identification Number (PIN) to sign the return and the Declaration of Taxpayer. The Self-Select PIN method requires taxpayers to provide their prior year original Adjusted Gross Income (AGI) amount for use by the IRS to authenticate the taxpayers. However, the Practitioner PIN does not require the taxpayer to provide their prior year AGI amount. A signature authorization form must be completed when using the Practitioner PIN method.

Regardless of the method of electronic signature used, taxpayers may enter their PIN in the electronic return; however, the ERO may select the PIN, or the software may generate the taxpayer's PIN, if the taxpayer agrees by signing an IRS *e-file* signature authorization containing the PIN.

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 File Key (ACK) 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?

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.

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

- Taxpayers who filed Form 1040A, 1040EZ, or TeleFile for Tax Year 2004.
- Taxpayers who did not file for Tax Year 2004, but have filed previously.
- First-time filers who were 16 or older on or before December 31, 2005.
- Primary taxpayers under age 16 who filed previously.
- Secondary Taxpayers under age 16 who have filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American possessions (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) 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 2004 return. [This amount is not the amount from an amended tax return (Form 1040X), or a math error correction made by IRS.]

Note: If your client did not file a tax return in Tax Year 2004, the taxpayer must enter **zero** for the AGI. If taxpayer filed married filing joint for Tax Year 2004, they should both enter the same amount for AGI.

For more detailed information on qualifications and required taxpayer information, refer to www.irs.gov 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 2004.
- Taxpayers whose returns require attachments other than W-2, W-2G, or 1099-R.
- Taxpayers required to file the following forms, which must be attached to Form 8453, *U.S. Individual Income Tax Declaration* for an IRS *e-file Return*: Form 3115, *Application for Change in Accounting Method*; Form 3468, *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*; Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded Entities*, and/or Form 8885, *Health Coverage Tax Credit*.

24. ARE THERE ANY NEW CHANGES FOR THE SELF-SELECT PIN METHOD BEING IMPLEMENTED FOR FILING SEASON 2006?

There has been a change to one of the PIN Presence Indicator values in the Acknowledgement File Record. The value for “No PIN Present” has been change from “0” to “9”.

IRS would like to encourage Tax Professionals to ensure that their clients are aware of the AGI requirements for using the Self-Select PIN method. Taxpayers are required to enter their originally filed TY 2004 AGI amount. This amount is **not** the amount from an amended tax return (Form 1040X), or a math error correction made by IRS. If filing a Married Filing Joint (MFJ) return, the same AGI amount from the prior year return should be entered for both taxpayers. The amount should not be divided between the taxpayers. The primary and spouse fields should contain the same figure. If the taxpayers are filing MFJ for the first time, they should both use the AGI amounts from each of their TY 2004 returns; in a situation like this the AGI fields may not contain the same amount.

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:

- A 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.
- B Who is eligible to use the Practitioner PIN method?** Taxpayers who are eligible to file Forms 1040, 1040A, or 1040EZ are eligible to use the Practitioner PIN method. There is no age limit on who can use the Practitioner PIN method.
- C Who is ineligible to use the Practitioner PIN method?** Taxpayers who are required to file the following forms, which must be attached to Form 8453, *U.S. Individual Income Tax Declaration* for an IRS e-file Return: Form 3115, *Application for Change in Accounting Method*; Form 3468, *Investment Credit* (if attachments are required); Form 5713, *International Boycott Report*; Form 8283, *Non-Cash Charitable Contribution* (if using Part B); Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents*; Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded Entities* and/or Form 8885, *Health Coverage Tax Credit*.
- D 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 and Adjusted Gross Income amount are not needed for the Practitioner PIN method.

- E 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.
- F 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.
- G 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.
- H 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.
- I 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*.

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J Where can I find the file specifications for the Practitioner PIN method? The file specifications can be found in Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns for TY 2005*.

27. DID YOU KNOW THAT YOU MAY FILE YOUR CLIENTS' STATE AND FEDERAL RETURN TOGETHER?

A Federal and state return can be filed at the same time, it's called Federal/State filing. The e-file software places your client's Federal and State return data in separate packets. These packets are transmitted to the IRS simultaneously. The IRS functions as an electronic post office for the participating state, which receives, and processes, for states to retrieve.

State Only filing is also available. A State return may be filed with a "dummy" State Only Form 1040 attached. A State Only return may be filed in the following instances; if a state return was previously rejected, a 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 return.

28. HOW DOES E-FILING MY CLIENTS' FEDERAL AND STATE RETURNS BENEFIT ME?

Filing you clients' Federal and state returns at the same time will reduce processing costs, expand your business opportunities and increase strong client relationships. At the same time, your clients will receive efficient service that includes a faster refund, an accurate return and taxpayer confidentially.

29. WHAT ELECTRONIC PAYMENT OPTIONS ARE AVAILABLE?

There are 3 electronic payment methods available:

- Electronic Funds Withdrawal
- Credit Card

■ EFTPS (Electronic Federal Tax Payment System) Each method offers distinct benefits depending upon the taxpayer and their payment situation.

A What types of federal individual taxes can be paid by EFTPS? All individual federal tax payments for any year can be paid using EFTPS. This includes the 1040 series, extensions, estimated payments, past due payments, penalties, and installment agreement payments. EFTPS is ideal for those individual taxpayers who make multiple payments throughout the year. In addition, all federal business taxes can be paid using EFTPS.

B What's new for EFTPS? By the end of 2005, EFTPS will launch a new and improved version of the popular Batch Provider Software for tax professionals. With this new Windows® software and an Internet connection, you can make up to 5,000 payments in one transaction for both business and individual clients, with payments made from their bank accounts or a Master Account that you maintain. It's an easy to install and use software that allows for registration through the software. You can have multiple users, receive real-time payment synchronization with the EFTPS database, and download payment information to other programs. The free software will be available for download from www.eftps.gov as of 11/17/05, or by calling EFTPS Customer Service at 1-800-945-0966 after 11/17/05.

C What are the benefits of becoming an EFTPS Batch Provider? When you become an EFTPS Batch Provider, you can easily maintain control over your clients' federal tax payments so you know exactly what has been paid and when. In addition, you receive an immediate acknowledgement of each payment; you can schedule payments in advance to avoid missing deadlines, and access clients' payment history real-time. As a Batch Provider, you can make it easier on your clients when it comes to making tax payments, and offer them another service that is secure, fast and convenient.

D What are the benefits of recommending EFTPS to my clients? If you choose not to become an EFTPS Batch Provider, you should recommend EFTPS to your clients for their use.

Taxpayers can make secure payments by Internet or phone 24 hours a day, 7 days a week. For each payment, they receive an immediate acknowledgement number that is their receipt; they have access to 16 months of their payment history online or by phone, and they can safely schedule payments in advance to avoid missing deadlines. A live Customer Service representative is available 24/7 for any questions or assistance. Taxpayers can enroll online at www.eftps.gov, or call EFTPS Customer Service at 1-800-555-4477 for an enrollment form.

30. 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.

31. WHERE CAN I FIND MORE INFORMATION ON EITC AND DUE DILIGENCE?

Tax professionals play an important role in helping taxpayers understand and appropriately claim the Earned Income Tax Credit (EITC). Now, practically everything you need to know about EITC is available right on your own computer – 24 hours a day, 7 days a week.

- Visit the EITC Electronic Toolkit for Tax Preparers at www.eitcfortaxpreparers.com for user-friendly listings on EITC eligibility requirements and full compliance information.
- Use the EITC Assistant, an interactive tool that lets you show your clients whether or not they qualify, and why. It's available in English and Spanish.
- Get current downloadable forms, publications, and information at www.irs.gov/eitc.

Note: The information contained in this publication is subject to change.



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