

IRM PROCEDURAL UPDATE

DATE: 02/07/2017

NUMBER: wi-21-0217-0248

SUBJECT: Policy Change to Providing AGI Over the Phone; Table for Preferred Providers; Online Account as Application That Uses Secure Access eAuthentication

AFFECTED IRM(s)/SUBSECTION(s): 21.2.1

CHANGE(s):

IRM 21.2.1.39 - updated section to provide updated procedures for taxpayers requesting their AGI.

1. Taxpayers may file returns through authorized IRS e-file providers, Electronic Return Originators (EROs). EROs transmit returns via a third party. In some cases, the ERO may perform both the ERO function and the transmitter function.
2. The return may be prepared by the taxpayer, a tax professional or an ERO. Tax professionals may also be EROs, depending upon the functions performed.
3. Taxpayers who file electronically using tax preparation software or who file through a tax professional are required to use a Personal Identification Number (PIN) to sign their returns. Taxpayers create their PINs using any five digits except all zeroes. If authorized by the taxpayer, the taxpayer's PIN may be generated by the software or entered by the Electronic Return Originator (ERO). If the return is filed using the Self-Select PIN method, the taxpayer must also provide their Date Of Birth (DOB) and one of the following:
 - a. Prior year adjusted gross income (AGI). The AGI amount may not be from an amended return, a corrected amount from a math error notice, or other changes made during IRS processing.
 - b. Prior year self-selected PIN. The prior year self-selected PIN is the five digit PIN they used to sign their prior year tax return.

See IRM 3.42.5.9.1.1, Self Select PIN Method, and IRM 3.42.5.9.2, Form 1040 Online Filing, for information to answer general PIN questions.

4. The Practitioner PIN method is another signature option for taxpayers who use an IRS e-file provider to prepare their tax returns. This option is used in transmitting Forms 1040, 1040A, and 1040EZ as totally paperless electronic returns. A Form 8879, IRS e-file Signature Authorization, must be completed for all returns filed using the Practitioner PIN method. Form 8878, IRS e-file Signature Authorization for Form 4868 or Form 2350, Application for

Extension of Time To File U.S. Income Tax Return, must be completed for Forms 4868 filed using the Practitioner PIN method of filing when there is an Electronic Funds Withdrawal (EFW). Information on the requirements for using the Practitioner PIN method can be found in IRM 3.42.5.9.1.2, Practitioner PIN Method. In addition, the following web site can be used to answer general PIN questions: <https://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/Practitioner-PIN-Method-for-Forms-1040-and-4868-Modernized-e-File>.

5. The Self-Select PIN is the only IRS e-file signature method available to taxpayers who file a federal individual income tax return using online tax preparation software. This new requirement is to promote a paperless and secure method of signing individual returns electronically. Taxpayers choosing to electronically prepare and file their return using an online software package will be required to use the Self-Select PIN method as their signature. The Taxpayer selects five numbers (except all zeros) to enter as their electronic PIN signature. On a joint return, both spouses are required to enter a PIN as their electronic signature.
6. **Who is eligible to electronically sign using the Self-Select PIN signature method?**
 - o Taxpayers filing form 1040, 1040A, 1040-EZ 1040-SS(PR).
 - o Taxpayers who did not file for Tax Year 2011, but have filed previously.
 - o Taxpayers who are age 16 or older on or before December 31, 2014, who have never filed a tax return.
 - o Primary taxpayers under age 16 who have filed previously.
 - o Secondary taxpayers under age 16 who have filed in the immediate prior year.
 - o Military personnel residing overseas with APO/FPO addresses.
 - o U.S. citizens and resident aliens residing in the U.S. Possession of Puerto Rico or with foreign country addresses.
 - o Taxpayers who are filing on behalf of deceased taxpayers.
7. **Taxpayers required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return:**
 - o Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgement)
 - o Form 2848, Power of Attorney and Declaration of Representative (or POA that states that the agent is granted authority to sign the return.)
 - o Form 3115, Application for Change in Accounting Method
 - o Form 3468, attach a copy of the first page of NPS Form 10-168A, Historic Preservation Certification Application (Part 2 - Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
 - o Form 4136, attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller

- o Form 5713, International Boycott Report
 - o Form 8283, NonCash Charitable Contributions, Section A (if any statement or qualified appraisal is required) or Section B., Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
 - o Form 8332, Release / Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009) (see instructions)
 - o Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities
 - o Form 8864, Biodiesel and Renewable Diesel Fuels Credit, attach the certificate for Biodiesel and, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
 - o Form 8949, Sales and Other Dispositions of Capital Assets, (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949
8. **Who is not eligible to electronically sign using the Self-Select PIN method?**
- o Taxpayers under age 16 who have never filed.
 - o Secondary Taxpayers (spouse) under age 16 who did not file in the immediate prior year.
 - o Taxpayers that file Form 1040-NR.

NOTE: The Form 8453, U.S. Individual Tax Transmittal for an IRS e-file Return, will now be used to submit all required attachments to both online and practitioner prepared individual income tax returns.

9. If the taxpayer does not have their tax return information available, the taxpayer may use online self-help applications on IRS.gov (e.g., Get Transcripts Online, etc.) or may call the Interactive Voice Response (IVR) toll-free number, 1-800-908-9946, to request the transcript. Taxpayers who use Self-Select PIN are not required to complete or mail Form 8453-OL to the IRS.

NOTE: Do **not** provide the AGI over the phone.

- o Command Code (CC) RTVUE and/or CC TRDBV or the Return Review Display (RRD) system on the Employee User Portal (EUP) must be used to provide tax information, as original filing information is available regardless of subsequent adjustments or math errors.

CAUTION: If there are multiple returns for a tax year, CC RTVUE will show multiple tax returns for that year. The returns are in DLN order and the TC 150 may not be the first return shown. Input 00X where X is the number of returns, e.g., If the TC 150 has a higher DLN than the TC 976, the TC 976 will be on CC RTVUE first as 001 and the 150

would be 002.

CAUTION: CC TXMOD and CC IMFOL will show the AGI as adjusted or corrected, NOT as filed

- o **Special Circumstances:** If the taxpayer filed their prior year's tax return after Cycle 50, using the ECC-MTB posting cycle, they should enter zero (0.00) for their prior year AGI. If the taxpayer's last year AGI was negative, they must enter the amount as a **negative** number. See IRM 3.42.5.9.1.1(3), Self-Select PIN Method. If the taxpayer has not filed their prior year return, they should enter zero (0.00) for their prior year AGI.
10. Use the RRD system on EUP to assist taxpayers with rejected returns and other e-file inquiries.

IRM 21.2.1.40 - updated section to provide updated procedures for taxpayers requesting their AGI.

1. The taxpayer may use tax preparation software bought off-the-shelf or available by electronic transmission to create an electronic income tax return using a personal computer Internet connection. A taxpayer may file up to five returns electronically with one software package.
2. The online company will transmit online returns from the taxpayers to the appropriate Submission Processing Campus within 24 hours; retrieve the taxpayer acknowledgement and provide the acceptance or rejection notification to the taxpayer.
3. Each taxpayer is required to use a Self-Select Personal Identification Number (SSP) or the Adjusted Gross Income (AGI) from the prior year return (see paragraph 7 below) to sign his/her e-file online return.
4. Taxpayers who choose to electronically prepare and file their return using an online software package will be required to use the Self-Select PIN method as their signature. The taxpayer selects five numbers (except all zeros) to enter as their electronic signature. As part of the authentication process, the taxpayer may choose between two "shared secrets."
5. The shared secrets are the original prior year Adjusted Gross Income (AGI) or prior year self-selected PIN. The prior year self-selected PIN is the five digit PIN the taxpayer used to electronically sign their previous tax year e-file return. The online filer has to enter their date of birth and one of the following:
 - o Prior year AGI or
 - o Prior year SSP.

The taxpayer may enter both, but only one has to match for successful authentication.

6. The taxpayer cannot use the AGI from an amended return, a corrected amount from a math error notice or other changes made during IRS

processing. If the taxpayer does not have the original AGI, the taxpayer may receive the AGI through the Get Transcript Online self-help application on IRS.gov or by calling the Interactive Voice Response (IVR) toll-free number, 1-800-908-9946. See IRM 3.42.5.9.1.1(3), Self-Select PIN Method, for further instructions if the AGI is a negative amount.

7. If the taxpayer calls to request the prior year AGI or SSP in order to e-file, do **not** provide the taxpayer with the AGI. Direct the taxpayer to the self-help application Get Transcript Online on IRS.gov, see IRM 21.2.1.52, Get Transcript Online, for additional information. You may also direct the taxpayer to the toll-free IVR number, 1-800-908-9946, where the taxpayer may request account or tax returns for previous years, see IRM 21.2.3.3.3, Interactive Voice Response, for additional information. If the taxpayer is unable to acquire their transcript through these processes, you may send a transcript to the taxpayer's address of record. Alternatively, you may instruct the taxpayer to file the tax return by paper or seek electronic return originator (ERO) support.

EXCEPTION: If the caller has an active Identity Theft indicator on the tax year requested they will not be able to order a transcript. Additionally, if the caller has a TC 971 AC 505 on their account, this will block access to all online accounts, see IRM 25.23.2.22, Get Transcript Incident, for additional information. Instead, direct the taxpayer to file the tax return by paper.

IRM 21.2.1.40.1 - removed obsoleted subsection due to updated procedures on AGI requests.

IRM 21.2.1.40.2 - removed obsoleted subsection due to updated procedures on AGI requests.

IRM 21.2.1.48.5 - updated table in (7) to match the current listed preferred providers.

7. The IRS has established a policy determining the Preferred Provider and the order of which the service providers are listed each filing season and they rotate the list of the companies via the IRM, IRS.gov, and the publications. The Preferred Provider is listed below first and the two other providers listed in subsequent order. The IRM will be updated every December to show the next year filing season's Preferred Provider.

Credit or Debit Card Service Providers
PayUSAtax (WorldPay US, Inc.) https://payusatax.com/ 844-729-8298 Payment by Telephone (Toll-Free)

855-508-0159 Live Operator (Toll-Free) (Automated phone system may identify the service as Value Payment Systems, a partner of WorldPay US, Inc), 844-825-8729 Customer Service (Toll-Free) International Service (Non Toll-Free) 1-615-550-1491 Payment 1-615-942-1141 Live Operator 1-615-550-1492 Customer Service
Pay1040.com (Link2GovCorporation) https://www.pay1040.com/ 888-729-1040 Payment by Telephone (Toll-Free) 888-658-5465 Customer Service (Toll-Free) 1-501-748-8507 International Service (Non Toll-Free)
Official Payments (Official Payments Corporation) https://www.officialpayments.com/fed 888-872-9829 Payment by Telephone (Toll-Free) 877-754-4420 Live Operator (Toll-Free) 877-754-4413 Customer Service (Toll-Free) 1-334-521-3842 International Service (Non Toll-Free)

IRM 21.2.1.58 - added Online Account to (2) as an application that uses Secure Access eAuthentication, corrected (12) to refer to the proper paragraph.

1. Secure Access eAuthentication is a rigorous identity-verification process that helps protect taxpayer data and IRS systems from automated cyberattacks. Before accessing certain IRS online self-help tools, users must first register through Secure Access and authenticate their identities. Thereafter, each time registered users return to the tool, they must enter both their credentials (username and password) plus a security code sent via mobile phone text.
2. Secure Access eAuthentication is accessed automatically when individuals visit any of the IRS self-help tools protected by the authentication process. Individuals can learn more about this process at Secure Access: How to Register for Certain Online Self-Help Tools, which can be found at

www.irs.gov/secureaccess. Currently, it is utilized by the following applications:

1. Get Transcript ONLINE - See IRM 21.2.1.52, Get Transcript, for more information.
 2. IP PIN - See IRM 25.23.2.20, Identity Protection Personal Identification Number (IP PIN), for more information.
 3. Online Payment Agreement - See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, and IRM 21.2.1.57.1, Online Payment Agreement for Certain BMF Debts, for more information.
 4. Online Account - See IRM 21.2.1.62, Online Account, for more information.
3. To successfully authenticate their identities, first time users will need the following:
- o A readily available email address;
 - o Social Security Number, secondary taxpayers on a joint account should use their own SSN and financial information;
 - o Date of Birth;
 - o The filing status and address from the last-filed tax return; and/or
 - o Personal account number from a:
credit card, or
home mortgage loan, or
home equity (second mortgage) loan, or
home equity line of credit (HELOC), or
car loan
 - o A readily available mobile phone. Only U.S.-based mobile phones may be used. The user's name must be associated with the mobile phone account. Landlines, Skype, Google Voice or similar virtual phones as well as phones associated with pay-as-you-go plans cannot be used.
 - o Users who placed a security credit freeze with Equifax should contact Equifax and ask to temporarily remove the credit freeze. Once successfully registered, users should request Equifax to restore the freeze.

NOTE: The three applications vary slightly in what is requested of users, such as the amount of financial information to provide, and accepting an ITIN or SSN compared to only accepting an SSN.

4. Part 1 of the registration process: user submits their name plus an email address. A confirmation code is sent immediately to the email address and must be entered into the Secure Access prompt by the user. The user must successfully pass each part of the verification process in order to advance to the next stage.
5. Part 2: user submits identity proofing information such as name, Social Security Number, date of birth, as well as filing status and address as listed on last filed tax return.
6. Part 3: user submits financial information for verification such as the last eight digits of a personal credit card or account numbers for a car loan, home mortgage, home equity loan or home equity line of credit. The IRS only uses

the financial information to verify identity. The taxpayer is not charged a fee, and the companies do not provide the IRS with information regarding account balances. This action creates a "soft inquiry" with the date of the request. Soft inquiries do not affect the taxpayer's credit score and are displayed in the version of the credit profile viewable only to consumers and not reported to lenders. No additional soft inquiries are generated once the taxpayer has completed registration.

7. Part 4: user submits telephone number for a text-enabled mobile phone associated with their name. An activation code is immediately sent to the mobile phone and must be entered at the prompt. After authentication, the user will create a username and password, plus select a site image and site phrase.

NOTE: Alternatively, the user may request an Activation Code by Mail, which will be delivered via U.S. Postal Service within five to ten calendar days. Users will still need a text-enabled mobile phone. Upon receipt of the Activation Code by Mail, users should return to Secure Access and enter the activation code at the prompt. Users will be prompted to enter a mobile phone number (this path does not require the phone to be associated with the user's name) and a security code text will immediately be sent to the mobile phone to verify its number. After verification, the user will be directed to create a username and password, plus select a site image and site phrase.

8. Taxpayers using Secure Access eAuthentication when registering for Get Transcript ONLINE may call the toll-free line requesting assistance. Follow IRM 21.2.3.5.9.2, IMF Transcript Ordering.

NOTE: AM Toll-free employees should not address questions related to Secure Access eAuthentication. Advise the caller to follow guidance provided by the application.

9. After successfully authenticating their identities, taxpayers will receive a CP 301, Online Services eAuthentication Notice, in the mail confirming account creation. Returning users can only access the online tools if they provide their username and password PLUS a six-digit security code that will be sent to the mobile phone number entered as part of the registration process. This two-step process (credentials and security code) allows Secure Access to add an extra layer of protection to selected IRS.gov self-help tools. The process makes it more difficult for automated cyberattacks or account-takeover attempts to be successful.
10. The EPSS Help Desk will assist callers **who have already established an online account** with certain account maintenance issues. EPSS supports the following types of Secure Access eAuthentication calls:
 - o Login issues (password, User ID, locked out)
 - o Customer believes they did not create account
 - o Customer needs account disabled/enabled
 - o Customer is experiencing problems with accessibility software (Dragon, Zoomtext, etc.)

11. CSRs speaking with taxpayers should encourage taxpayers encountering problems to use the self-help methods available on IRS.gov and within the applications by accessing the **frequently asked questions** and hyperlinks.
12. If the caller is experiencing an issue as stated in (10) refer the caller to the toll free number provided in the system message.

NOTE: The EPSS Help Desk does not provide technical support for other issues involving Secure Access eAuthentication, Get Transcript, Online Payment Agreements (OPA) or the IP PIN application.