

Obtaining a Foreign EFIN

Providers may obtain an Electronic Filing Identification Number (EFIN) for use by a firm in “its business-related group” if the firm can’t obtain an EFIN because its Principals and/or Responsible Officials are not U. S. citizens or aliens lawfully admitted for permanent residence as described in 8 USC 1101(a)(20). The term “business-related group” applies to brother-sister firms, subsidiaries, franchises, affiliates, etc. “Business-related group” is broad to include any business relationship. The Provider may establish its own policies to determine the firms for which it will obtain an EFIN and how it monitors the use of the EFIN.

The Provider must submit an IRS *e-file* application for each foreign EFIN it wants to obtain. The Provider must include its address as the mailing address but include the physical address of the firm for which it is obtaining the foreign EFIN. The IRS will issue EFINS to the Provider for each location from which the firm in its “business-related group” will originate the electronic submission of returns. The Provider is responsible for the EFINS and may delete the EFIN assigned to any firm location when it determines appropriate.


The Provider is responsible for the business-related firm’s adherence to IRS *e-file* rules but is not responsible for the preparation of returns of the firm in its “business-related group.” The Provider should only obtain EFINS for other firms it knows to be trustworthy. IRS will look to the Principals and the Responsible Officials if necessary to assist the IRS in gathering information to address potential violations of IRS *e-file* rules by the “business-related” firm. The IRS may inactivate the EFIN for a “business-related” firm that is not adhering to IRS *e-file* rules without sanctioning the Provider or affecting its other EFINS.

For additional information see [New IRS e-file rule for providers to obtain a foreign EFIN Q&As | Internal Revenue Service](#) on IRS.gov.

Below is what the provider will complete for the firm.

Select Tax Pros from irs.gov

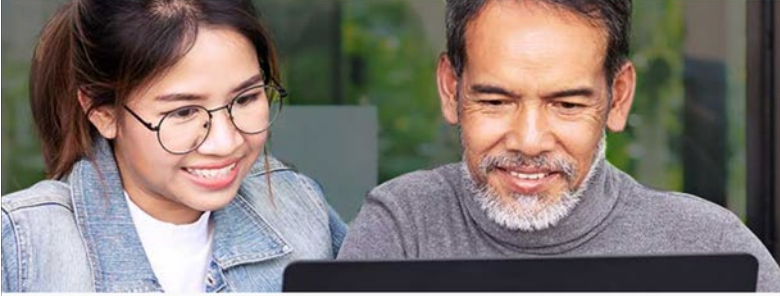
An official website of the United States Government



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Helping people understand and meet their tax responsibilities

How can we help you?

- Get your refund status
- Sign in to your account
- Get your tax record
- Make a payment
- File your taxes for free
- Find forms & instructions

Select Access e-Services



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Tax professionals

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Kreyòl Ayisyen


- Enrolled agents
- Annual Filing Season Program participants
- Enrolled retirement plan agents
- Certified Professional Employer Organization (CPEO)
- Enrolled actuaries
- E-file providers
- Modernized e-File



E-Services

Online tools for tax professionals


Access e-Services



Tax Pro Account

Submit POA and TIA, view all your CAF authorizations and withdraw online

Use Tax Pro Account



PTIN system

Renew or register for 2024

Renew or register

Request power of attorney or tax information authorization

Review options to [submit power of attorney \(POA\) or tax information authorization \(TIA\)](#). Choose from Tax Pro Account, Submit Forms 2848 and 8821 Online, or forms by fax or mail.


Select Access e-file services

The screenshot shows the IRS website's 'E-File Services' page. At the top, there is a blue navigation bar with the IRS logo, 'Help', 'News', 'English', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a secondary navigation bar with 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions', along with a search bar. The main content area has a breadcrumb trail: 'Home / Tax Pros / E-File Services'. The title 'E-File Services' is prominently displayed. Below the title, there are language options: English, Español, 中文(简体), 中文(繁體), 한국어, Русский, Tiếng Việt, and Kreyòl ayisyen. A paragraph explains that E-File Services is a suite of web-based tools for tax professionals, reporting agents, mortgage lenders, and payers. To the left, a sidebar lists various user roles: Enrolled agents, Annual Filing Season Program participants, Enrolled retirement plan agents, Certified Professional Employer Organization (CPEO), Enrolled actuaries, E-file providers, and Modernized e-File. The main content area features three service cards: 'E-file provider services' (with a red circle around the 'Access e-file services' button), 'Affordable Care Act (ACA) services' (with an 'Access ACA services' button), and 'Information Returns Intake System (IRIS)' (with an 'Access IRIS TCC application' button).

Select Access e-file application

The screenshot shows the IRS website's 'E-file provider services' page. The navigation bar is identical to the previous page. The breadcrumb trail is 'Home / Tax Pros / E-file provider services'. The title 'E-file provider services' is displayed. Language options are the same as in the previous page. A paragraph explains that users can use the online e-file application to become an authorized e-file provider or view and update existing applications. It notes that access is only through an approved e-file application for tax professionals, including electronic return originators (EROs), Circular 230 practitioners, or reporting agents (RAs). A red circle highlights the 'Access e-file application' button. A note at the bottom states '*requires login credentials'.

Sign In or Create a New Account



Sign In or Create a New Account

i You only need one ID.me account
If you already have an account, don't create a new one. You can use the same ID.me account to sign in to different IRS online services.

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.
ID.me is an account created, maintained, and secured by a technology provider.
If you don't have an ID.me account, you must create a new account.

Sign in with an existing account


Sign in with **ID.me**

OR

Create a new account

ID.me Create an account

To create a new IRS e-file Application choose **Individual**.



Kurt F. | Short ID: VPC

Select Your Organization

Select the organization you will represent in this session. Each item below represents an organization for which you are authorized to perform work. By selecting an organization, you are logging in as an authorized user of that organization and will be able to perform work for only that organization. You may represent yourself by selecting Individual. You may filter organizations to narrow down the choices based on matching text.

Individual
Select "Individual" to represent yourself as an individual. No organization-specific authorizations will be granted.

Individual

Select **e-File Application** from the drop-down.

e-services	Online Tutorials	Mailbox	Modify PIN	Profile	Contact Us
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External Services Authorization Management

Welcome to the External Services Authorization Management Web Application. Please select an existing application or create a new application. The application will ask you for information regarding your Firm/Organization and personal information of the users on the application.

New Application

You will have the opportunity to save your application if you do not have all the required information. Once the application is saved, you may come back and revise the application at your convenience. When all of the information is entered, you will be allowed to submit the application for review by the Internal Revenue Service. The IRS will process your application and send you a notification of the application status.

NEW APPLICATION ▾

Search

Since your are associated with more than 20 applications, please select "Search" find the application(s) you are looking for.

- ACA Application for TCC (Forms 1094/1095-B and/or 1094/1095-C)
- API Client ID Application
- e-File Application**
- IR Application for TCC (Filing Information Returns Electronically (FIRE))
- PBBA Application for TCC (Audited Partnership and Partners)
- TIN Match Application

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R-esam-webapp (version 22.7.0+20)

Firm Information

Firm Information is the initial screen displayed when you select 'e-File Application'. All information indicated with an asterisk is required. Only 'Volunteer Organizations' can choose 'None Required' for the 'Tax ID' selection.

The question, 'Do you want your firm/organization contact information posted on the IRS.gov public website?' (ERO Locator), defaults to 'Yes'. If you do not want this posted, select 'No'.

Firm Information | Application Details | Authorized Users | Application Summary | Application Comments | Application Submission

Firm: | EIN: | Application Type: e-File Application | **Application Status: New Application**

Firm Information

Thank you for taking the time to apply for eServices. The application process will ask you for information regarding your Firm/Organization and personal information with regard to the Principals, Responsible Officials and/or Delegates you will be adding to your application. The IRS will compare the information in the "Required Field" with information received from the Social Security Administration and the tax return information you previously filed. Information that you may need will include Taxpayer Identification Number, Legal Names for the Principals, Responsible Officials and the Firm/Organization, Date of Birth, Home Addresses and Enrolled Agent Id numbers.

You will have the opportunity to save your application, if you do not have all the information required, and will be able to come back and revise the application with your information. Once you have input all the required information you will be allowed to submit the application for your review by the Internal Revenue Service (IRS). The IRS will process your application and send you a notification as to the results.

The time it takes to fill out the application can vary by organization and will usually take between 20-45 minutes.

What Tax ID does this firm operate under*
 EIN SSN Not Required

Business Structure*
Select

Employer Identification Number (EIN)*
- -

Firm/Organization Legal Name*

Doing Business As (Trade/Company Name)

Business Phone
Phone Country Code*
[001-United States/Canada] Phone Number* _____

Business Fax
Fax Country Code
[001-United States/Canada] Fax Number _____

Business Address (Physical Location)
Country*
[United States]
Address Line 1*

Address Line 2

Address Line 3

City*

Province/State/U. S. Territory*
[Select] **Postal Code***

Do you want your firm/organization contact information posted on the IRS.gov public website?
 Yes No

Do you own or operate Web site(s) through which taxpayer information is collected, transmitted, stored or processed?*
[Select]

If you own or operate Web site(s) through which taxpayer information is collected, transmitted, stored, or processed, you are required to register your URLs with us.

Mailing Address
Is your mailing address different from your business address
 Yes No

Year-round Address
Is your firm/organization open 12 months of the year
 Yes No

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Add Provider Option Information

Add Provider Option Information

Required fields are marked with an asterisk (*) and must be completed to submit the form.

Provider Option*

Electronic Return Originator

Service Type*

For Profit

The following list of Return/Form Types are provided for this Provider Option

Available Forms

1040 - U.S. Individual Income Tax Return

1040NR - U.S. Nonresident Alien Income Tax Return

1041 - U.S. Income Tax Return for Estates & Trusts

1042 - Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

1065 - U.S. Return of Partnership Income (1065 and 1065-B)

1120 - Corporate Income Tax Return (1120, 1120-F, 1120-S)

1120POL - U.S. Income Tax Return for Certain Political Organizations

2290 - Heavy Highway Vehicle Use Tax Return

2350 - Application for Extension of Time to File U.S. Income Tax Return

4720 - Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code

4868 - Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

5227 - Split-Interest Trust Information Return

5330 - Return of Excise Taxes Related to Employee Benefit Plans

56 - Application for Extension to File 56, Notice Concerning Fiduciary Relationship

7004 - Application for Extension to File (7004)

720 - Quarterly Federal Excise Tax Return

8038CP - Return for Credit Payments to Issuers of Qualified Bonds

8849 - Claim for Refund of Excise Taxes

9465 - Installment Agreement Request

94x Annual - 94x Annual Employment Tax Returns

94x Qtrly - 94x Quarterly Employment Tax Returns

94xPINReg - 94x On-Line Signature PIN Registration (94xPINReg)

990 - Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File (8868)

990T - Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

SAVE



Cancel

Authorized Users

This screen displays the Authorized Users. To add select the ADD button.

[Firm Information](#) | [Application Details](#) | [Authorized Users](#) | [Application Summary](#) | [Application Comments](#) | [Application Submission](#)

EFIN Status

Firm: [REDACTED] | EIN: [REDACTED]
Application Type: e-File Application | Tracking Number: [REDACTED] Application Status: Saved

Authorized Users

Firms that have selected/will be selecting only "Not For Profit"/"Covered Entity" service type DO NOT NEED "to add" the "Principal" or "Principal Consent" role.

Authorized User(s)

< Prev Page 1 Next >

Role Id	Organization Role	Name	TIN	Position/ Title	Phone/Extension	Notify of Changes	View	Edit	Delete
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< Prev Page 1 Next >

ADD

- Principal
- Principal Consent
- Responsible Official
- Delegated User
- Primary Contact
- Alternate Contact

CONTINUE > Cancel

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Principals

Principals are the individuals within your firm held legally responsible by the IRS for the activities of the firm.

Add Principal

Complete the fields below for each "Principal" listed on the application. Corporations must include the President, Vice-President, Secretary and Treasurer. Partnerships must include each partner who has a five percent (5%) or more interest. Sole-proprietors ONLY include the owner of the business. For partnerships in which no partner has at least a 5% interest or an entity that is not a sole proprietorship, partnership or corporation, include at least one individual authorized to act for the firm in legal and/or tax matters.

A large firm (other than a sole proprietor) with multilayered management may include "Key Persons" who "participate substantially" in the firm's IRS electronic filing operations as Principals on the firm IRS e-file Application.

All persons included here must complete their personal information page, agree to the terms of agreement and sign under penalty of perjury.

Required fields are marked with an asterisk (*) and must be completed to submit the form.

First Name*	Middle Initial
<input type="text"/>	<input type="text"/>
Last Name*	Suffix
<input type="text"/>	<input type="text"/>
Social Security Number (SSN)*	
<input type="text"/> - <input type="text"/> - <input type="text"/>	
Date of Birth (mm/dd/yyyy)*	
<input type="text"/>	
Position or Title*	
<input type="text"/>	
U.S. Citizen*	
<input type="text" value="Select"/>	
Email Address*	
<input type="text"/>	

Notify this person of changes to all Efile applications for this firm/organization

Add this person as a Responsible Official

Add this person as a Primary Contact

Responsible Official

A Responsible Official is an individual with responsibility for and authority over the IRS e-file operation at designated locations. The Responsible Official is the first point of contact with the IRS and has default authorities to view and update the application and add, delete, and change Responsible Officials.

To change the default or add additional authorities of a Responsible Official, select the 'Authorities' at the bottom of the page.

Add Responsible Official

The responsible official is the individual with responsibility and authority over the operations at designated sites. The responsible official is the first point of contact with the IRS, has the authority to sign revised applications, and is responsible for ensuring that all requirements of the IRS e-file program are adhered to. A responsible official may be responsible for more than one office.

You may delegate authorities to individuals, however, by delegating these responsibilities you will still be responsible for this person's actions and activities.

Required fields are marked with an asterisk (*) and must be completed to submit the form.

First Name* **Middle Initial**

Last Name* **Suffix**

TIN Type*
 SSN ITIN

Social Security Number (SSN)*
 - -

Date of Birth (mm/dd/yyyy)*

Position or Title*

U.S. Citizen*

Email Address*

Phone Country Code* **Phone Number*** **Extension**

Add this person as a Primary Contact

Authorities

You may delegate authorities to individual, however, by delegating these responsibilities you will still be responsible for this person's action and activities.

Please select one or more of the following...

- Forms
- View Application Information
- Update Application Information
- Sign & Submit Revised Applications
- Add, Delete & Change Principals
- Add, Delete & Change Responsible Officials

SAVE

Primary Contact

A Primary Contact is required for the application. Complete the Primary Contact section with the required information unless you selected 'Add this person as a Primary Contact' on the Principal or Responsible Official page. A Primary Contact is a person who will be available daily to answer IRS questions regarding this application and any processing issues throughout the year. Complete the required information and click 'SAVE'.

Add Primary Contact ✕

Please enter a Primary Contact who will be available on a daily basis to answer IRS questions regarding this application and any processing issues throughout the year. A Primary Contact is required for all applications.

Required fields are marked with an asterisk (*) and must be completed to submit the form.

First Name*	<input type="text"/>	Middle Initial	<input type="text"/>
Last Name*	<input type="text"/>	Suffix	<input type="text" value="v"/>
Position or Title*	<input type="text"/>		
Email Address*	<input type="text"/>		
Phone Country Code*	<input type="text" value="001-United States/Canada"/>	Phone Number*	<input type="text"/>
Fax Country Code	<input type="text" value="001-United States/Canada"/>	Fax Number	<input type="text"/>

SAVE ➤ Cancel

Application Submission

When you have completed the application process and all required information has been entered, you must **SUBMIT** the application for review and approval by the IRS.

Enter your five-digit Personal Identification Number (PIN) from the initial registration, check the Terms of Agreement (TOA) box, and select 'SUBMIT'. Only a Principal or designated Responsible Official can submit the application.

The screenshot shows the 'Application Submission' page in the e-services portal. At the top, there are navigation tabs: e-services, Online Tutorials, Mailbox, Modify PIN, Profile, and Contact Us. Below these are sub-tabs: Firm Information, Application Details, Authorized Users, Application Summary, Application Comments, and Application Submission (which is highlighted). The page displays the following information:

- EFIN Status**
- Doing Business as Name: GEORGE JETSONS E-SERVICE SPECIAL | EIN: 20- [REDACTED]
- Application Type: e-File Application | Tracking Number: 2022052609 [REDACTED]
- Application Status: Saved**

The main heading is 'Application Submission'. Below it, a message states: 'You have completed the application process and all required information has been entered. You are now able to submit this application for review and approval by the IRS.' A paragraph of terms follows, and a note says: 'Please enter your PIN to accept the terms for this application. Your PIN is your electronic signature that you selected when you registered.'

There is a 'PIN*' input field and a checkbox labeled 'I accept the Terms of Agreement'. At the bottom, there are buttons for 'PREVIOUS', 'SUBMIT', and 'Cancel'.

Modify PIN

To modify an existing e-Services Personal Identification Number (PIN), select the Modify PIN tab located at the top of the screen. Create a five-digit PIN and submit. This PIN can then be used to sign the e-file application.

The screenshot shows the 'Modify PIN' page in the e-services portal. At the top, there are navigation tabs: e-services, Online Tutorials, Mailbox, Modify PIN, Profile, and Contact Us. The main heading is 'e-services PIN'. Below it, a message states: 'e-services requires each user to have a Personal Identification Number (PIN) to be used to sign your e-file, TIN Matching, IVES and ACA applications. Please enter a five digit PIN (cannot be all the same digits) in the field below and click the submit button.' A note says: 'Required fields are marked with an asterisk (*) and must be completed to submit the form.'

There are two input fields: 'PIN*' and 'Confirm PIN*'. At the bottom, there is a 'SUBMIT' button and a 'Cancel' link.