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.

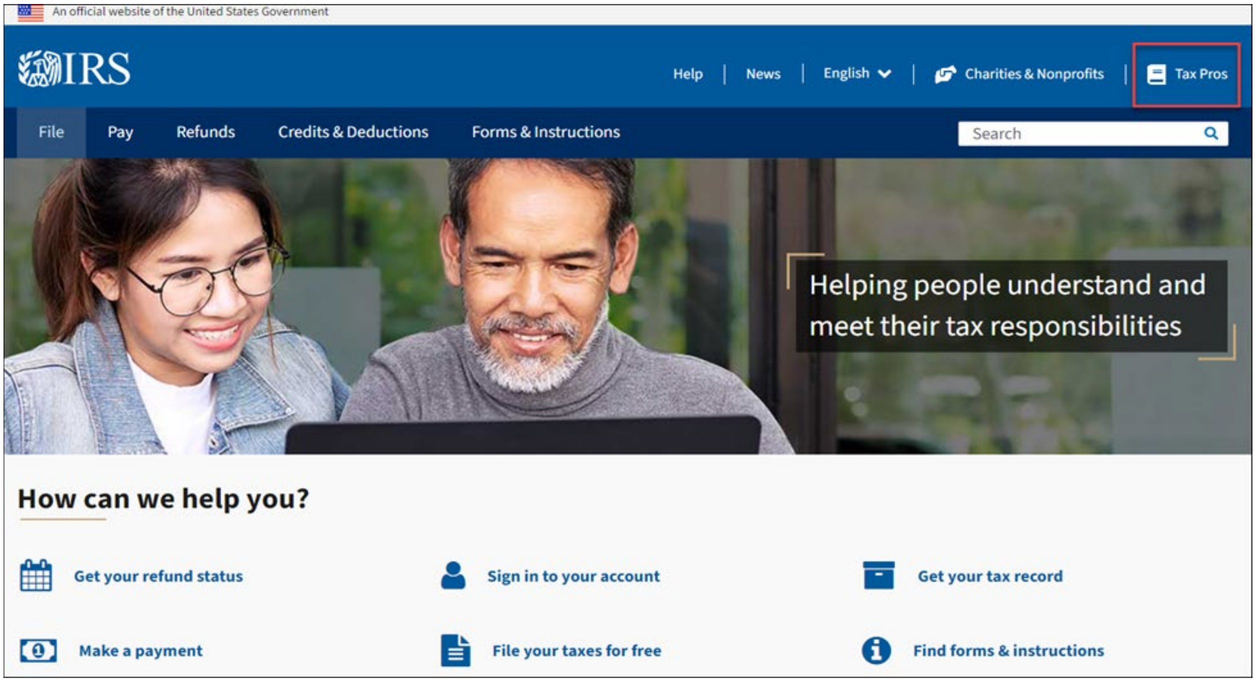
The Provider must submit an IRS *e-file* application for each foreign EFIN it wants to obtain. The Provider must include its address as the mailing address but include the physical address of the firm for which it is obtaining the foreign EFIN. The IRS will issue EFINs to the Provider for each location 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.

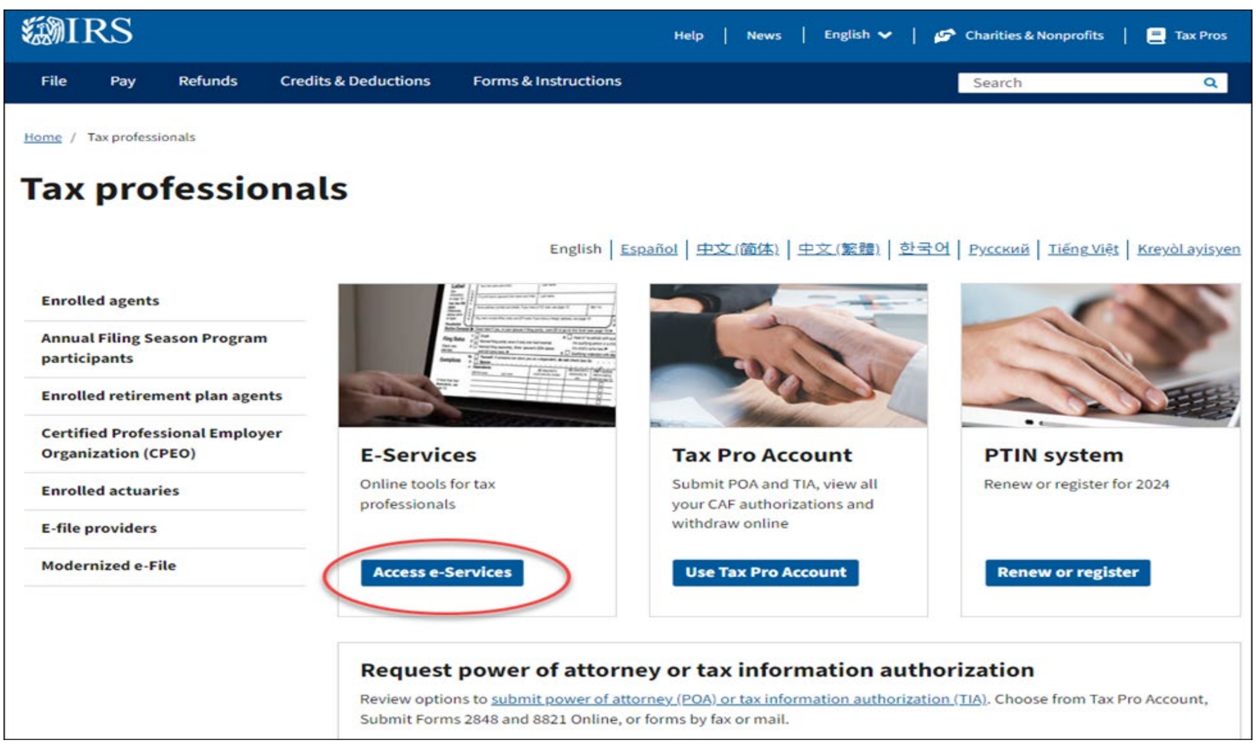
For additional information see New IRS e-file rule for providers to obtain a foreign EFIN Q&As | Internal Revenue Service on IRS.gov.

Below is what the provider will complete for the firm.

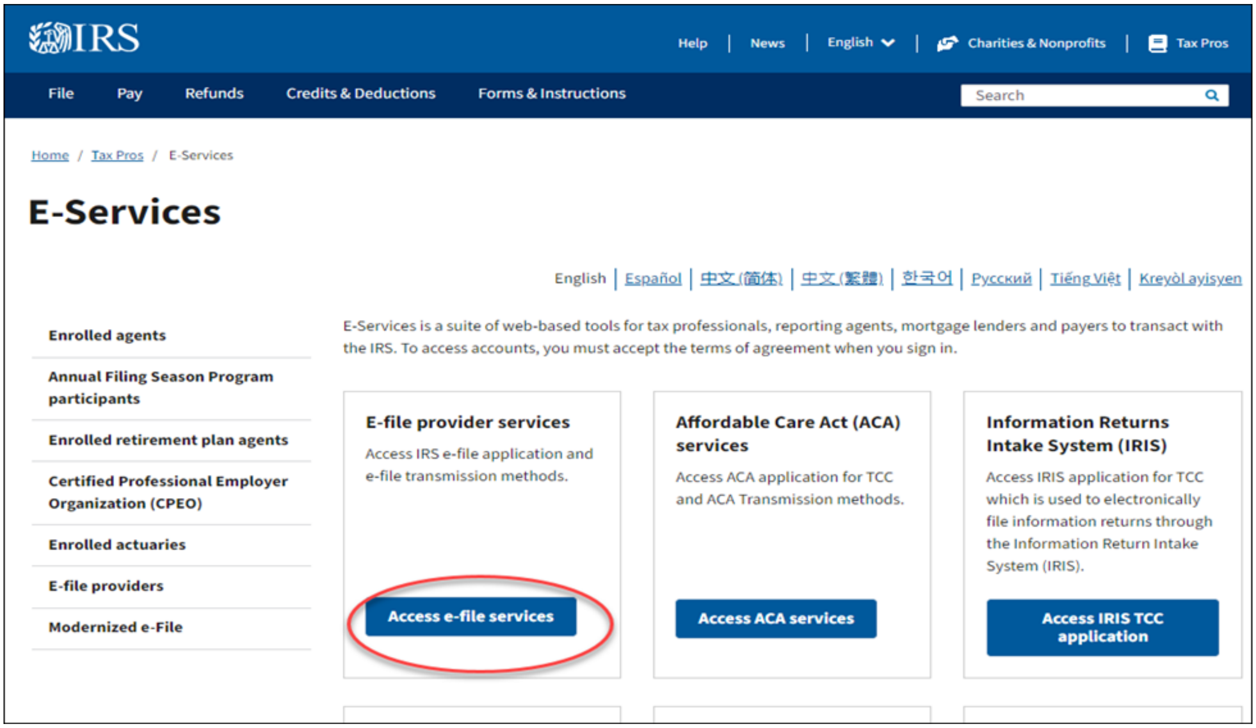
Select **Tax Pros** from irs.gov



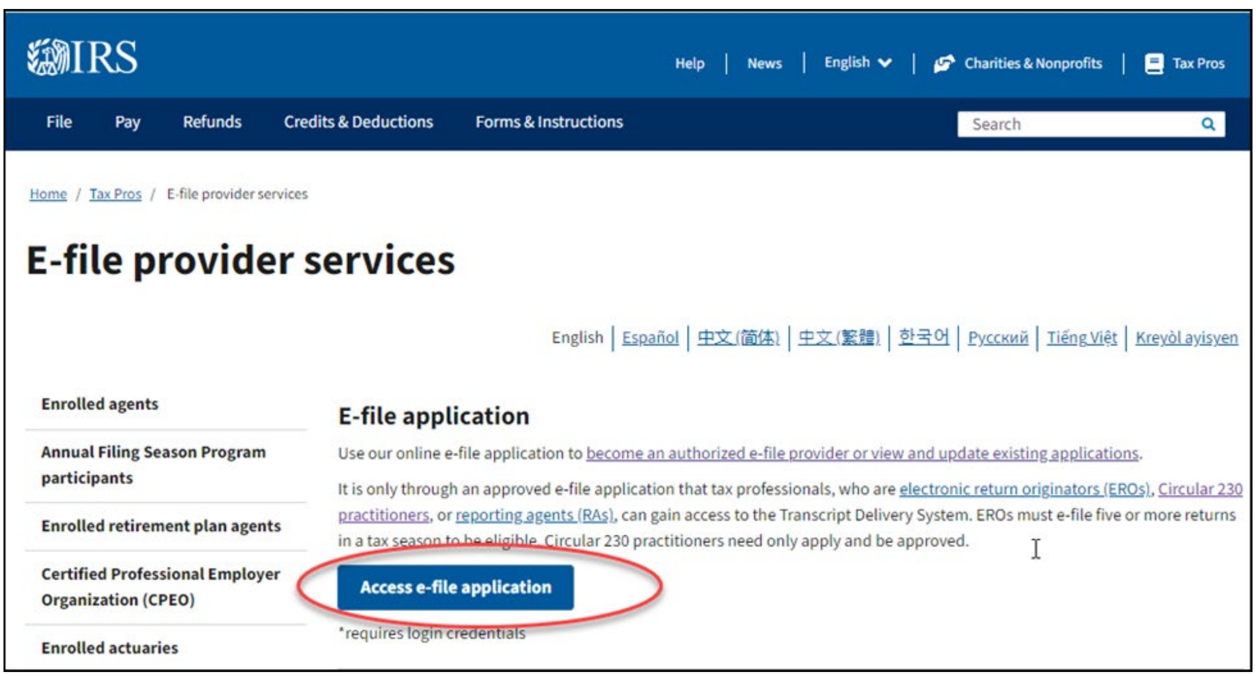
Select **Access e-Services**



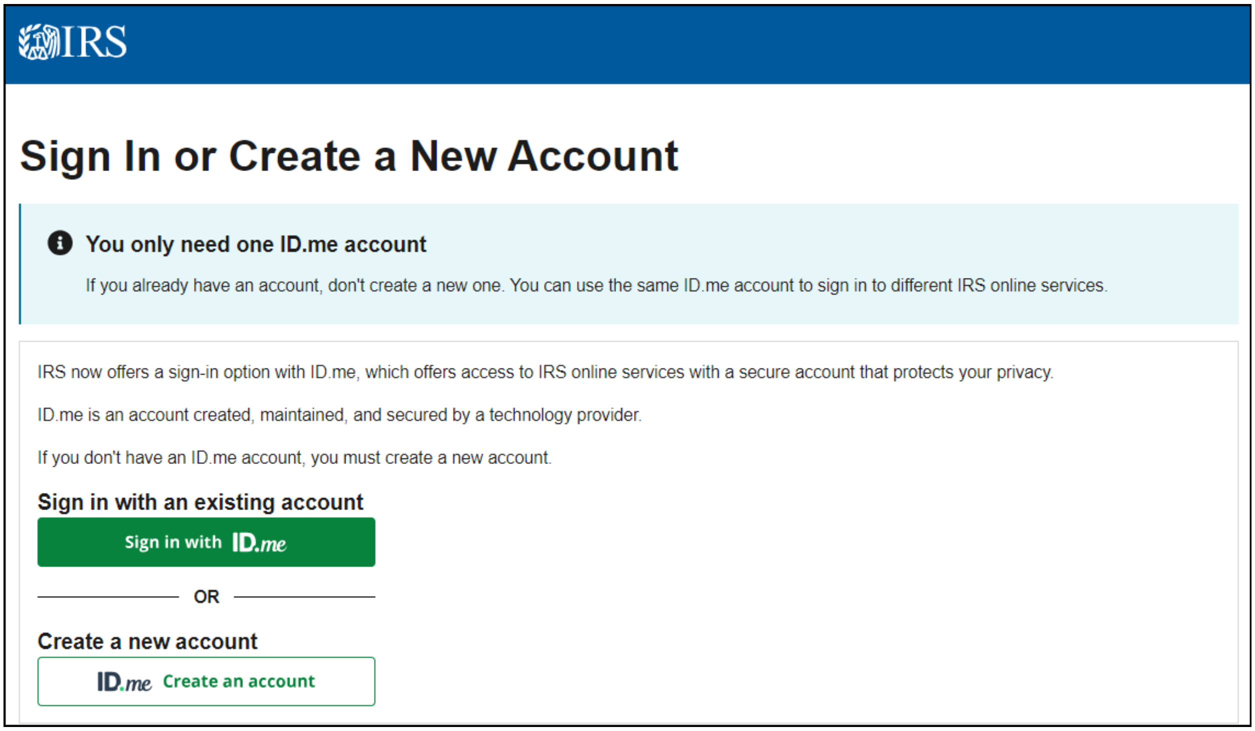
Select **Access e-file services**



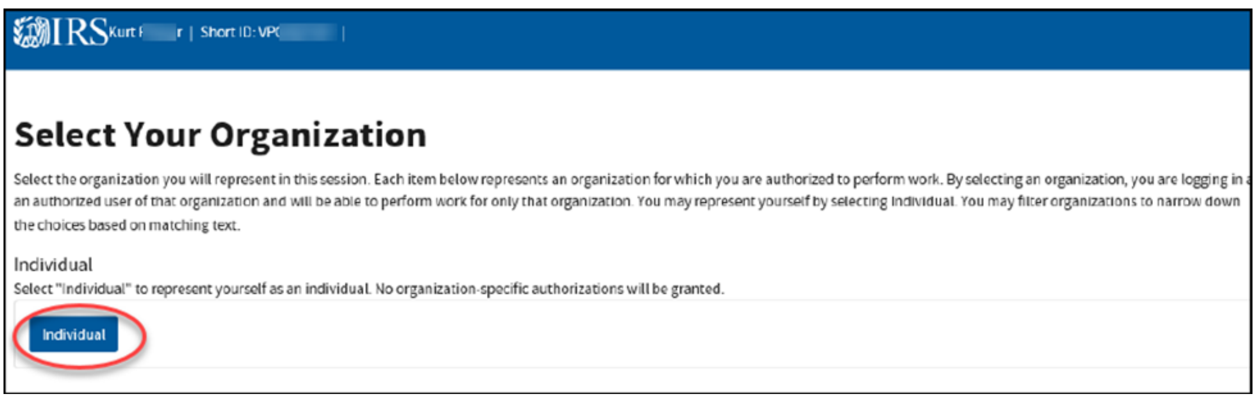
Select **Access e-file application**



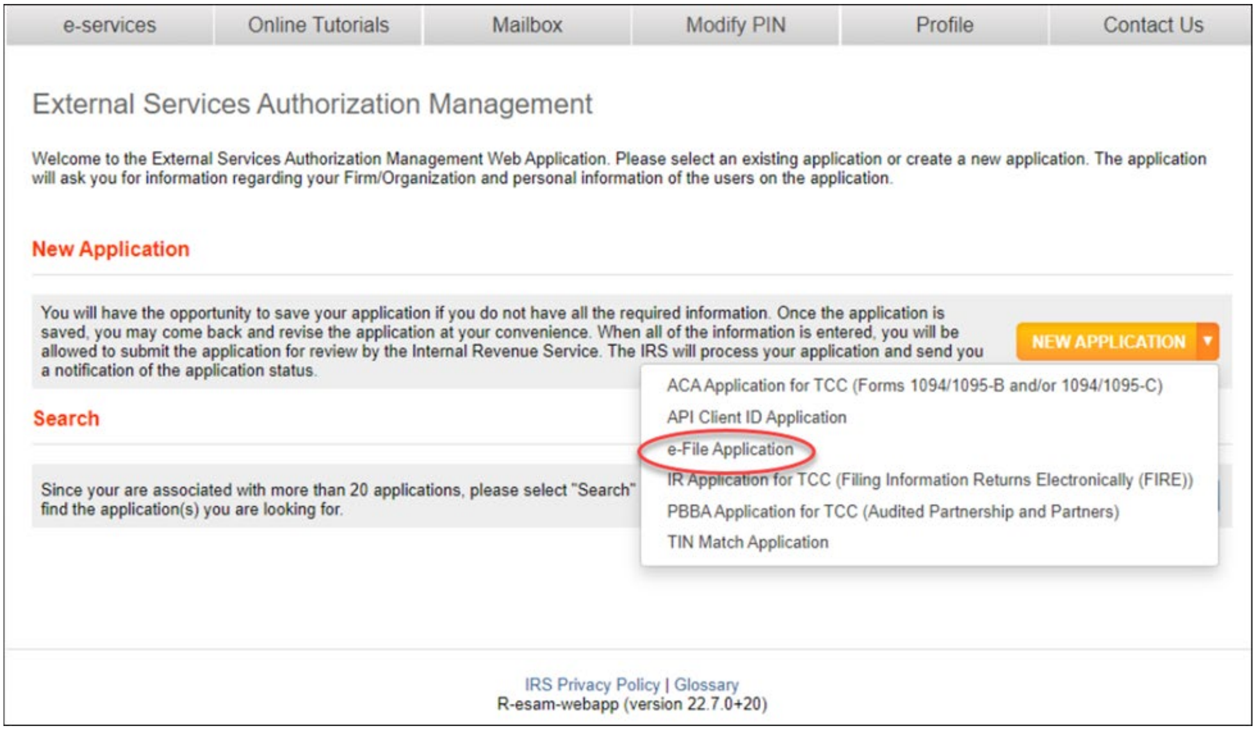
Sign In or **Create a New Account**



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



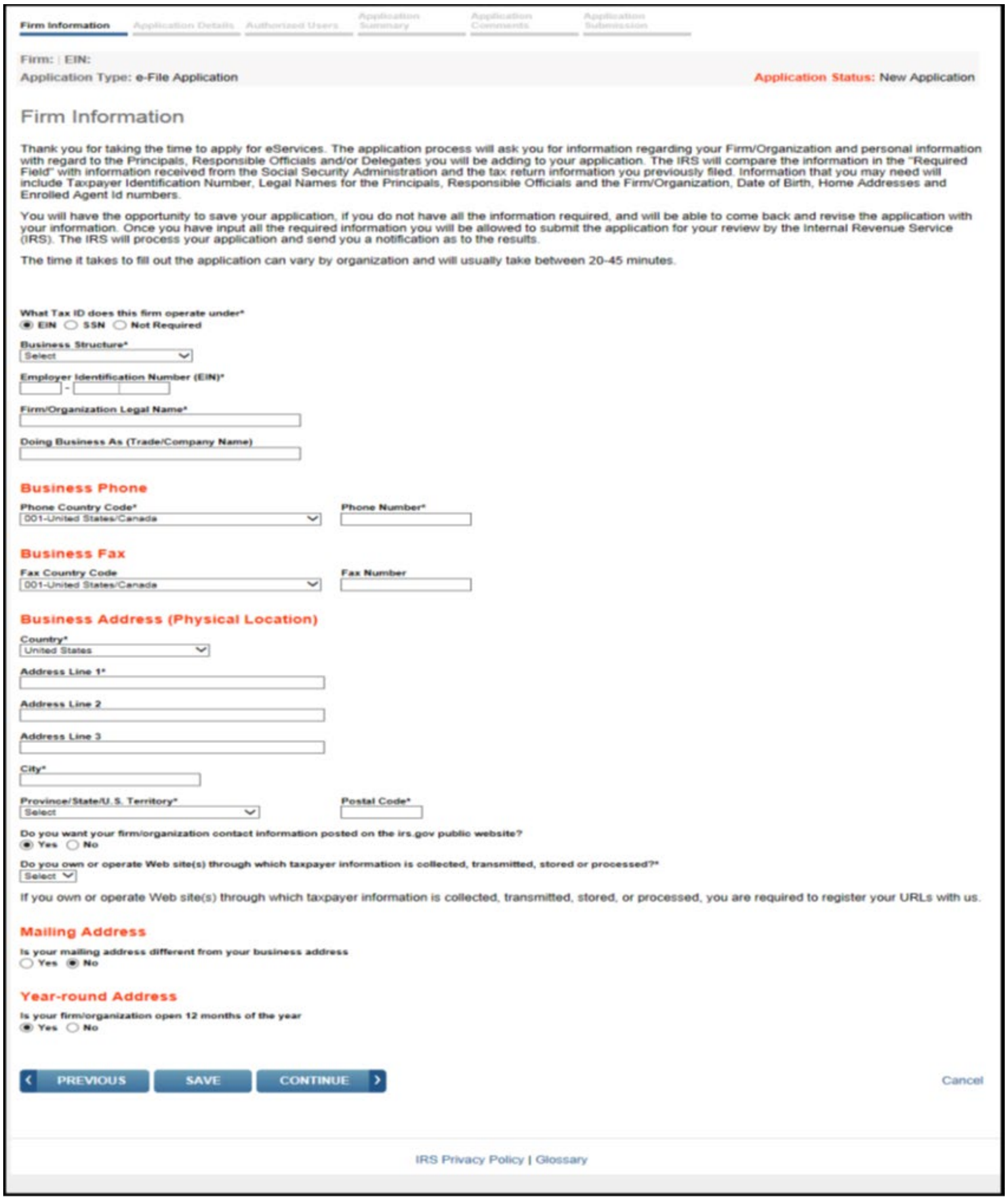
Select **e-File Application** from the drop-down.



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’.



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

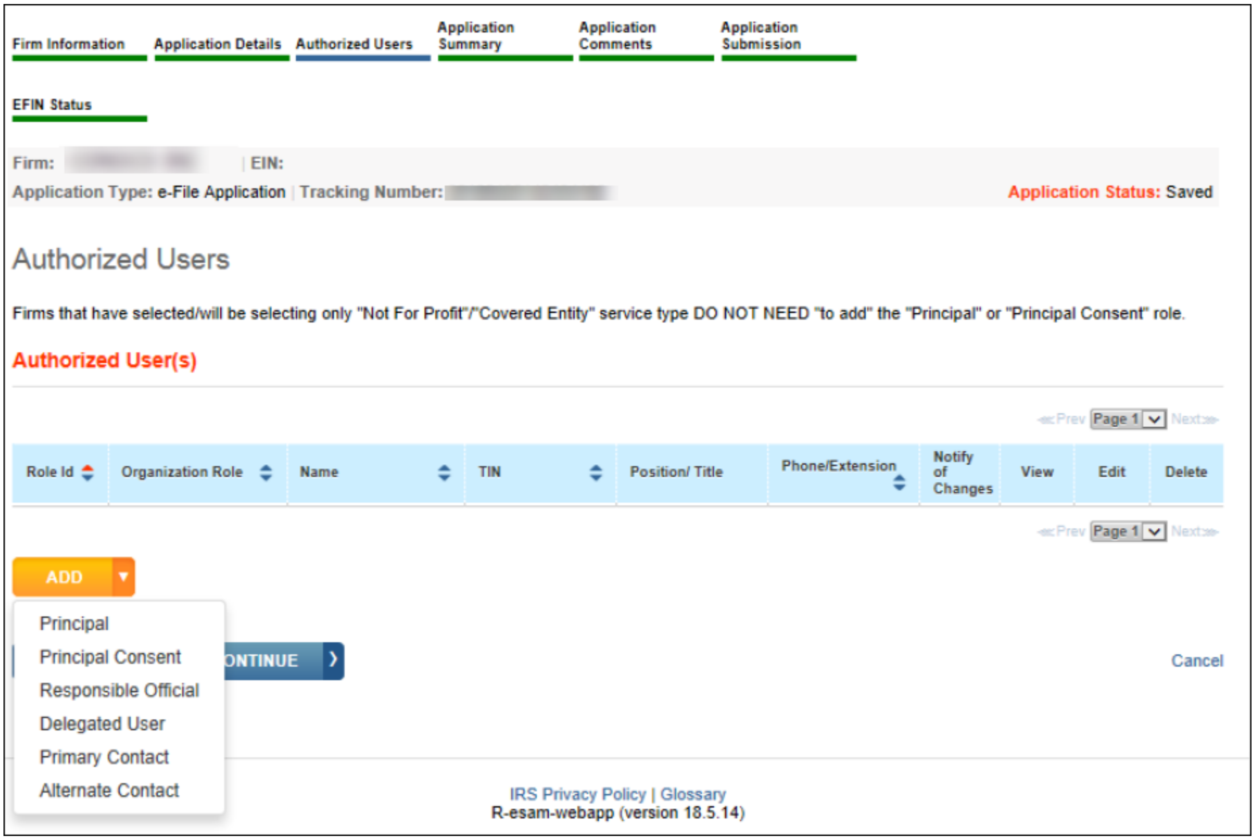
Available Forms
1040 - U.S. Individual Income Tax Return
1040NR - U.S. Nonresident Alien Income Tax Return
1041 - U.S. Income Tax Return for Estates & Trusts
1042 - Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
1065 - U.S. Return of Partnership Income (1065 and 1065-B)
1120 - 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.



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

Last Name*

Suffix

Social Security Number (SSN)*

\- -

Date of Birth (mm/dd/yyyy)*

Position or Title*

U.S. Citizen*

Select

Email Address*

☐ 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

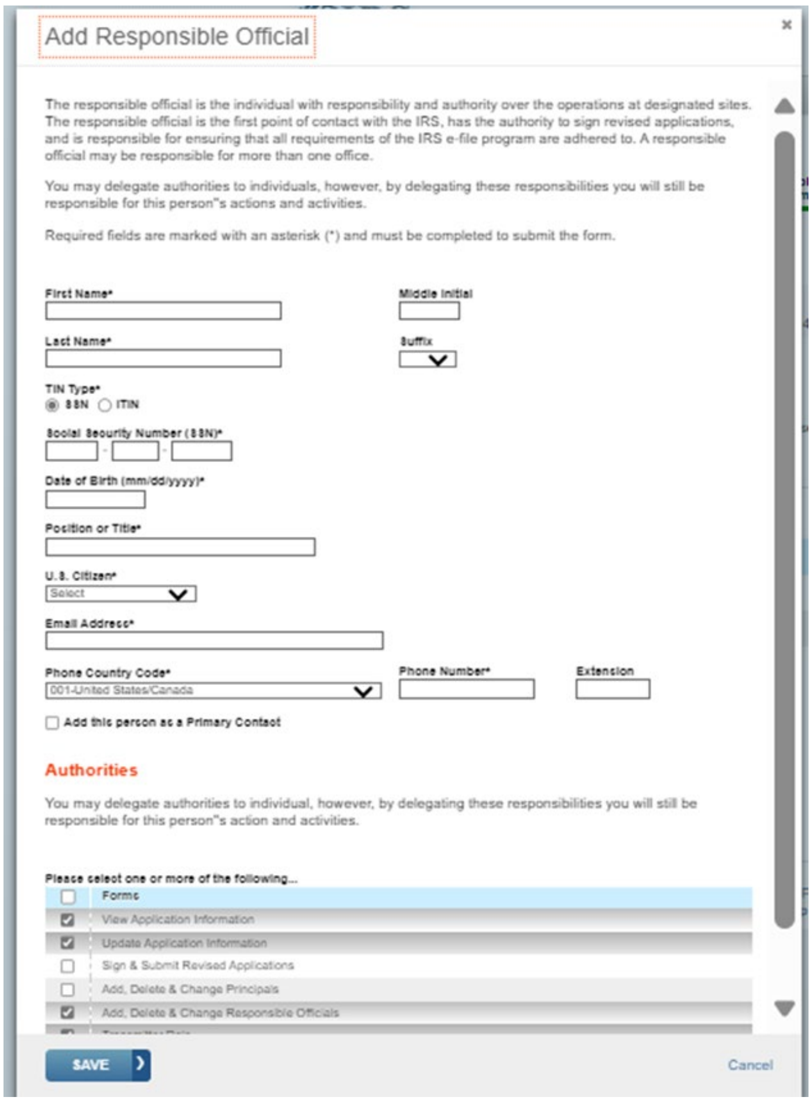
SAVE

Cancel

Responsible Official

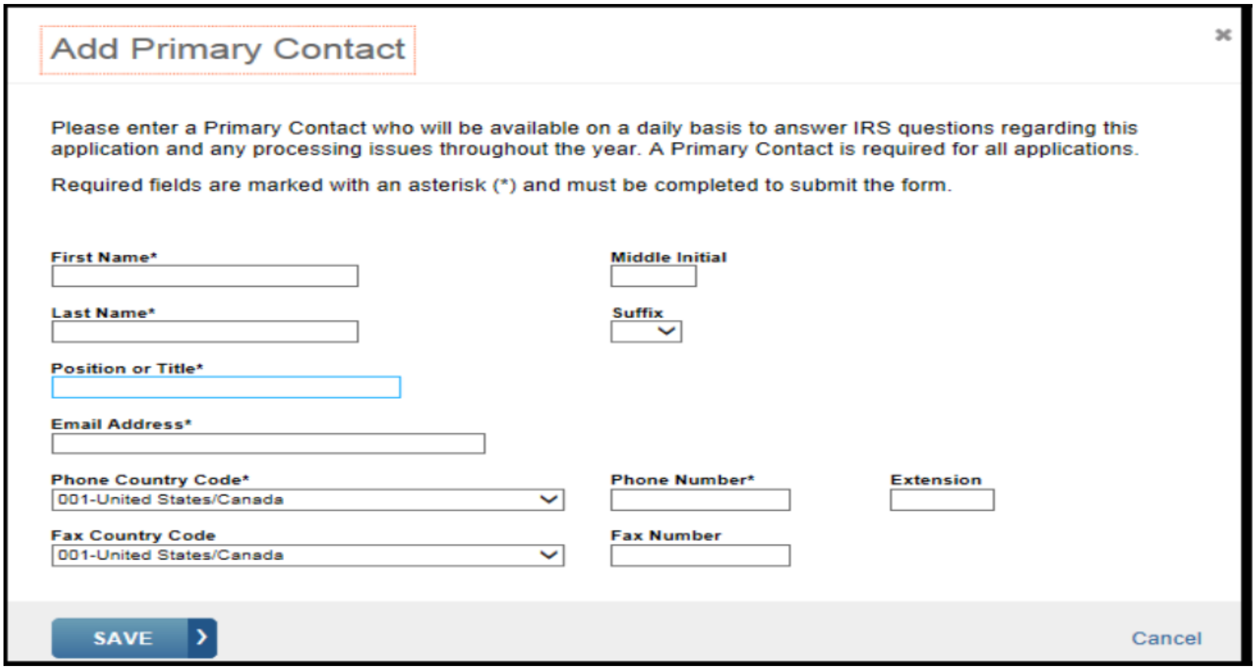
A Responsible Official is an individual with responsibility for and authority over the IRS e-file operation at designated locations. The Responsible Official is the first point of contact with the IRS and has default authorities to view and update the application and add, delete, and change Responsible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

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



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*

Middle Initial

Last Name*

Suffix

Position or Title*

Email Address*

Phone Country Code*: 001-United States/Canada

Phone Number*

Extension

Fax Country Code: 001-United States/Canada

Fax Number

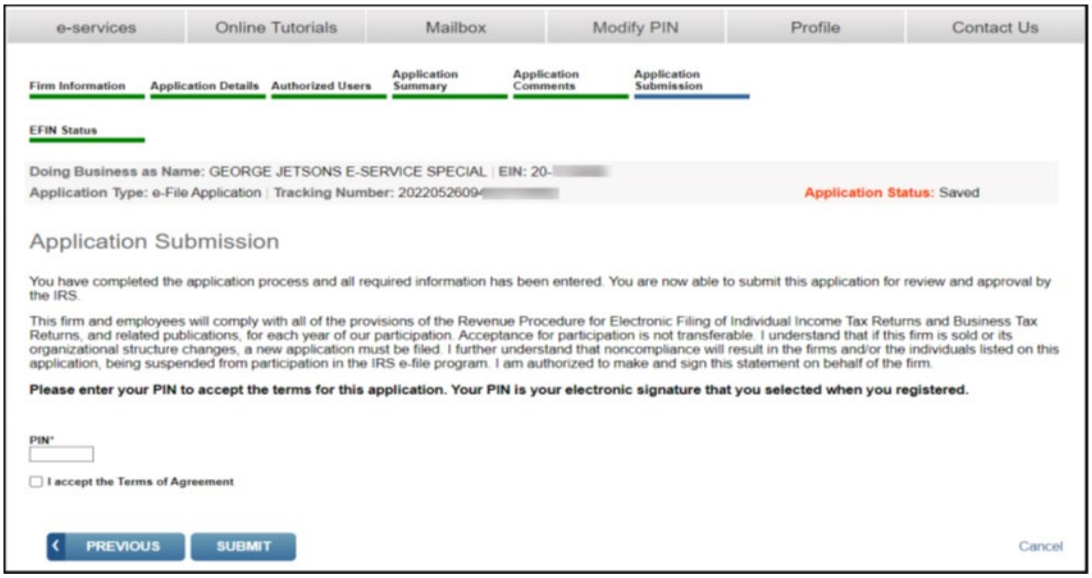
SAVE

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.



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.