IRS e-Services IRS e-file Application Process for Large Corporations Required to e-file

What is e-Services?

- Suite of products designed for tax professionals and taxpayers to do business with IRS electronically
- Includes:
 - Registration
 - IRS *e-file* Application
 - Preparer Tax Identification Number (PTIN)
 Application
 - Tax Identification Number (TIN) Matching Application
 - e-filing "Incentive" Products
- Accessed through a secure environment known as the "Registered User Portal (RUP)"

How do I get started?

- Every person in your corporation who will be identified on your IRS *e- file* Application will be Register with e-Services
- Registration is a one-time, universal process that authenticates you and allows you to do business electronically with IRS
- Follow the instructions in IRS *e-file* for Large
 Taxpayers Filing Their Own Corporate Income Tax

 Return which is an addendum to <u>Publication 4163</u>
 <u>Modernized e-File (MeF) Information for</u>
 <u>Authorized IRS *e-file* Providers for Business</u>

 Returns.

Now that you have successfully registered, you will create the IRS *e-file* Application for your corporation

Why do I have to create an IRS e-file Application?

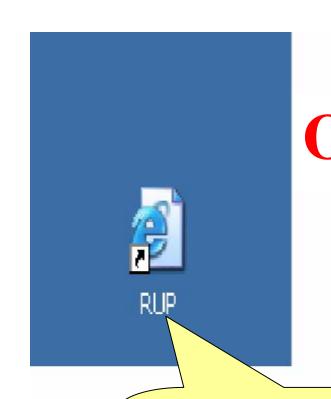
- Provides authorization to e-file your corporation's return
 - –Electronic Filing Identification Number (EFIN)
 - –Electronic Transmitter Identification Number (ETIN)
- Establishes the form type(1120/1120-F/1120S) you will file with IRS
- Establishes the transmission channel

What do I need to determine to create my IRS e-file Application?

You must determine who will perform certain functions for your corporation and gather the necessary information to complete your Application. You will need to decide:

- 1. Who will be your Responsible Official(s) [you can up to five; recommend two for back-up purposes] and what authorities they will have
- 2. Who will be your Delegated User(s) and what authorities the RO will grant
- 3.What form(s) you will *e-file*
- 4. How you will transmit your return (transmission channel)

Start at e-Services Registered User Portal (RUP)

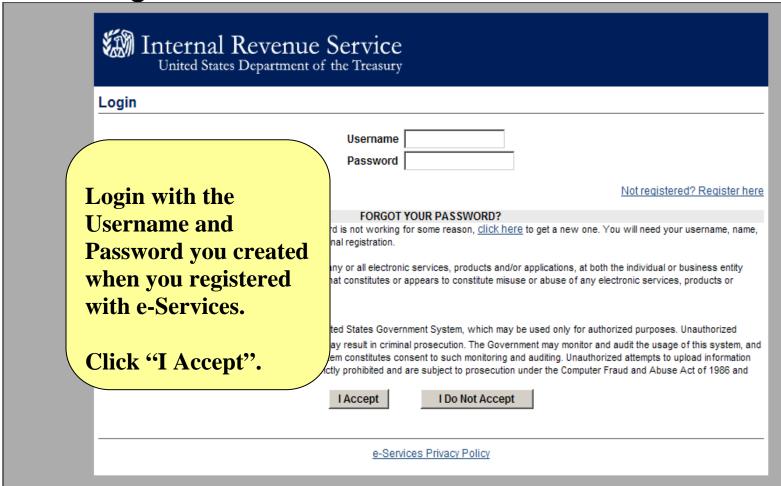


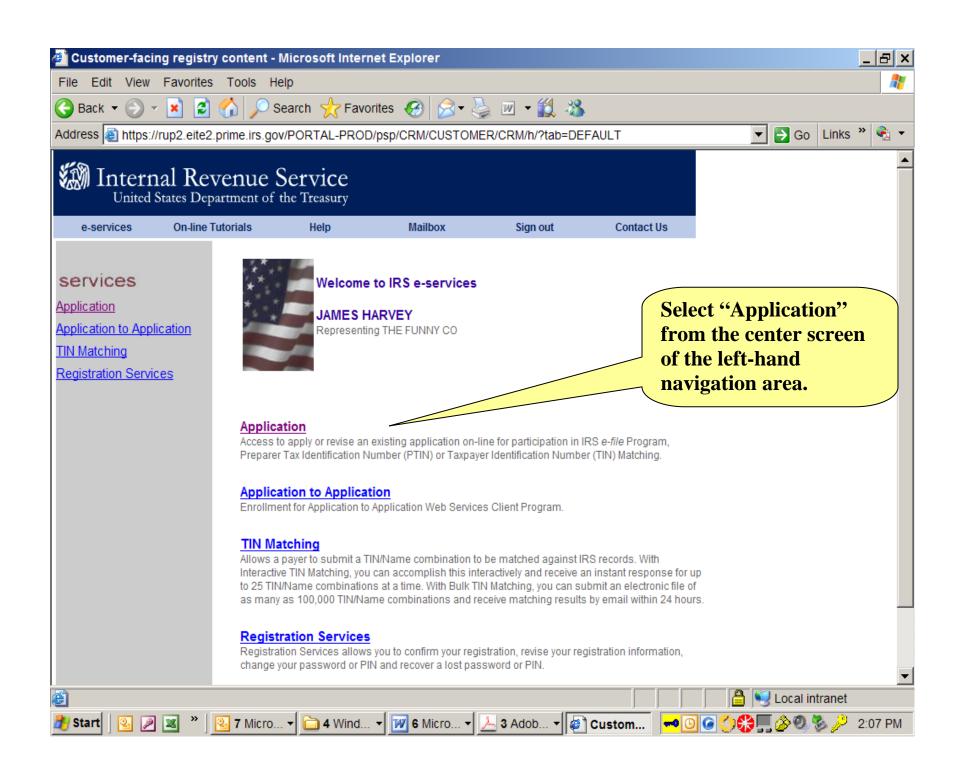
Go to irs.gov

- Click on the "e-Services" link under the Tax Professionals box.
- Click the "Already Registered? Login" Link

Go to your desktop icon that you created when you registered with e-Services

Login Screen





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services

Application
Application to Application
Remove Affiliation
Reporting Agent e-services
Transcript Delivery System

e-File Application

New TIN Matching Application

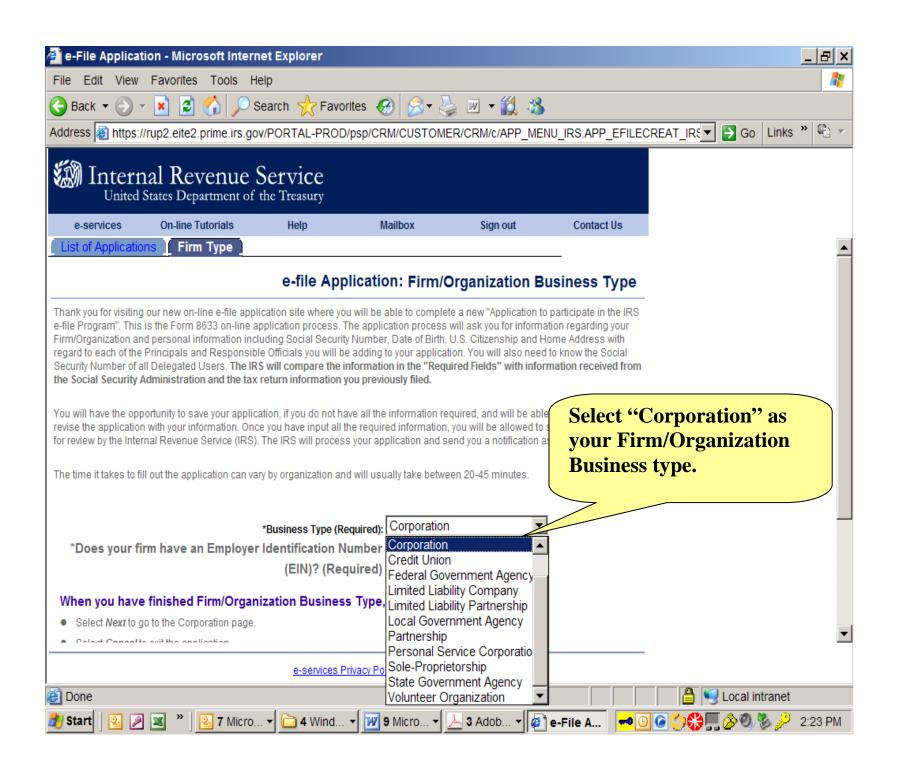
Payers may apply for Taxpayer Identification Number (TIN) Matching, an on-lir you to submit TIN/Name combinations for verification against IRS records.

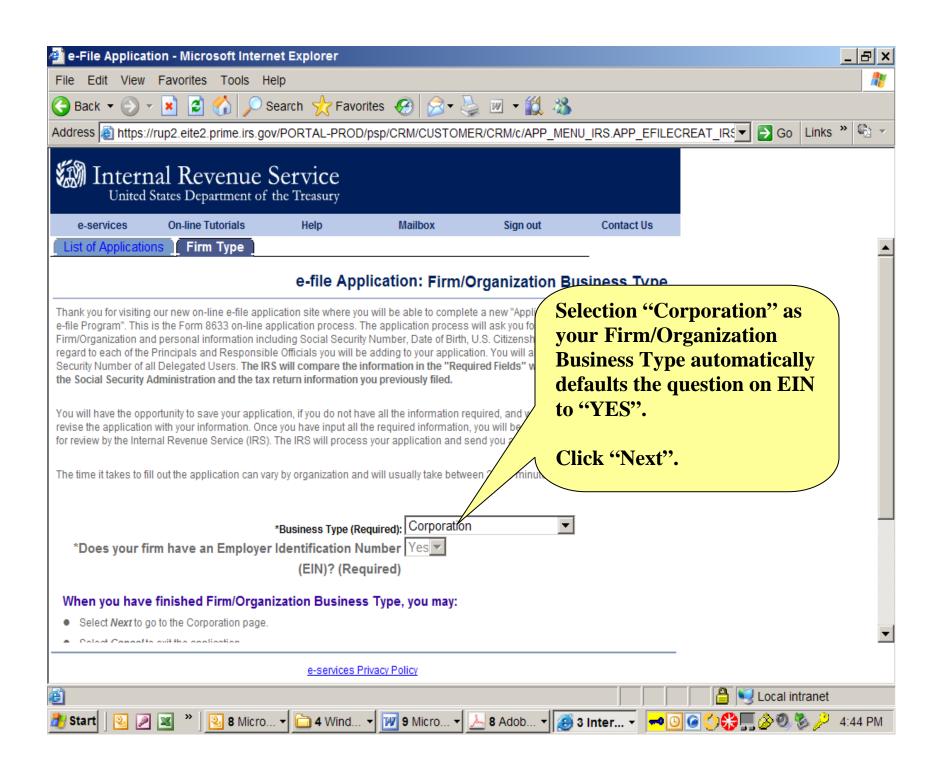
Preparer Tax ID Number (PTIN)

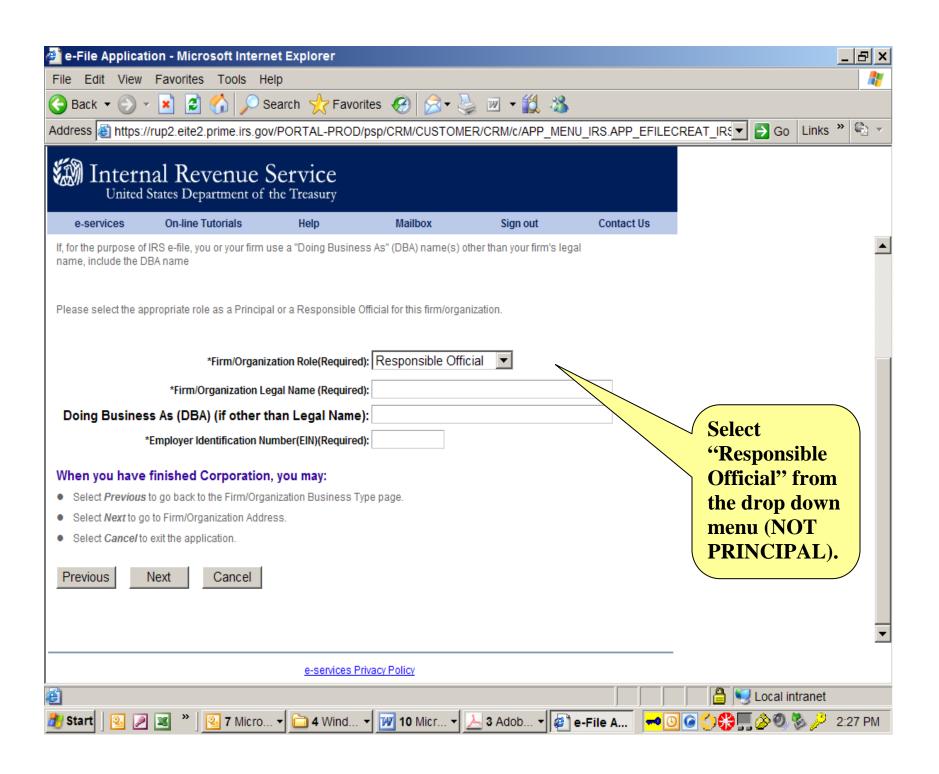
The Preparer Tax Identification Number (PTIN) application can be submitted the Form W-7P. The PTIN Application will enable an individual to receive a PTIN and are when results use this number as an alternative to their Social Security Number when preparing returns for their clients. Applications for PTIN can be accepted year round. You will receive your PTIN number on-line.

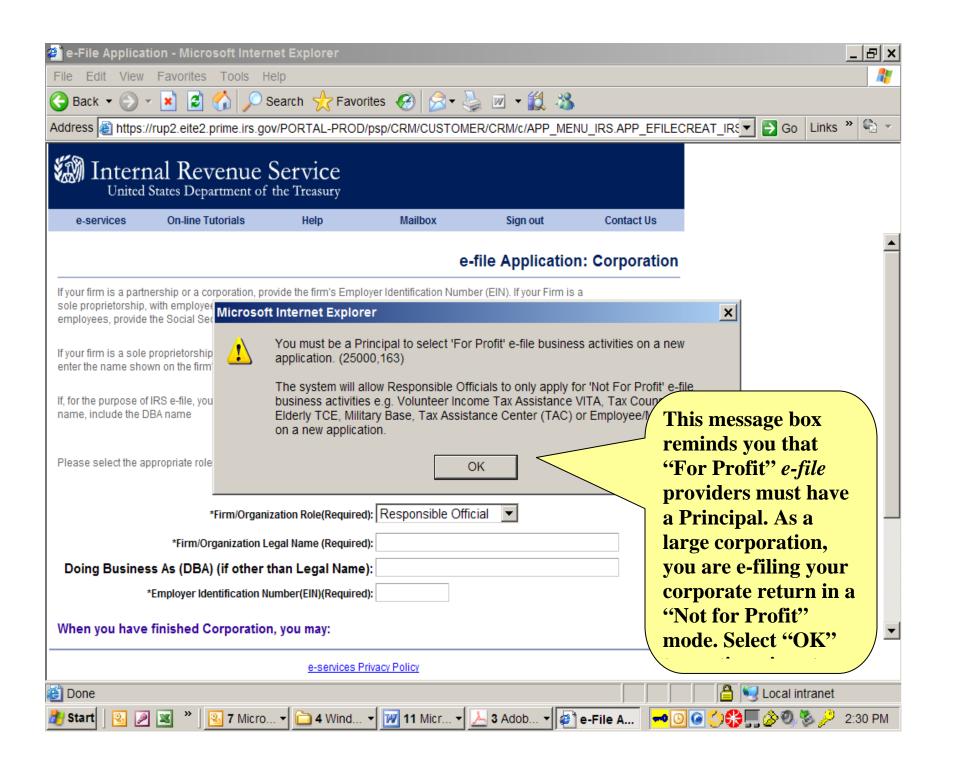
Select "e-File Application" from the center screen or the left-hand navigation area

M Internal	Revenue Servi	ice			
United State	es Department of the Trea	Help	Mailbox	Sign out	
	Firm Type				
Application. New Application	g application to revise or compl			on by clicking on <i>New</i>	
Build Testing, 5000 ELLI		-lotod>		t "New Applicati	on".
Close Office					
Cancel					
st of Applications <u>Firm T</u>	<u>îype</u>				
	<u>e</u> .	-services Privacy Policy			











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On-line Tutorials

Help

Mailbox

Sign out

e-file Application: Corporation

If your firm is a partnership or a corporation, provide the firm's Employer Identification Number (EIN). If your Firm is a sole proprietorship, with employees, provide the business Employer Identification Number (EIN). If you do not have employees, provide the Social Security Number (SSN).

If your firm is a sole proprietorship, enter the name of the sole proprietor. If your firm is a partnership or corporation, enter the name shown on the firm's tax return.

If, for the purpose of IRS e-file, you or your firm use a "Doing Business As" (DBA) name(s) other than your firm's legal name, include the DBA name

Please select the appropriate role as a Principal or a Responsible Official for this firm/organization.



Input your "legal Name", "Doing Business As" (if different from Legal Name) and EIN.

Select "Next."

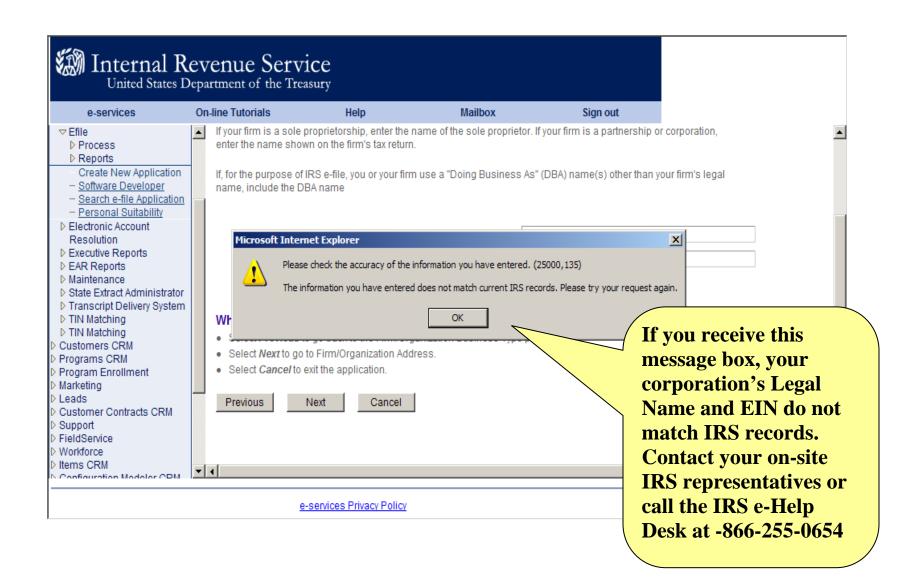
Previous Next

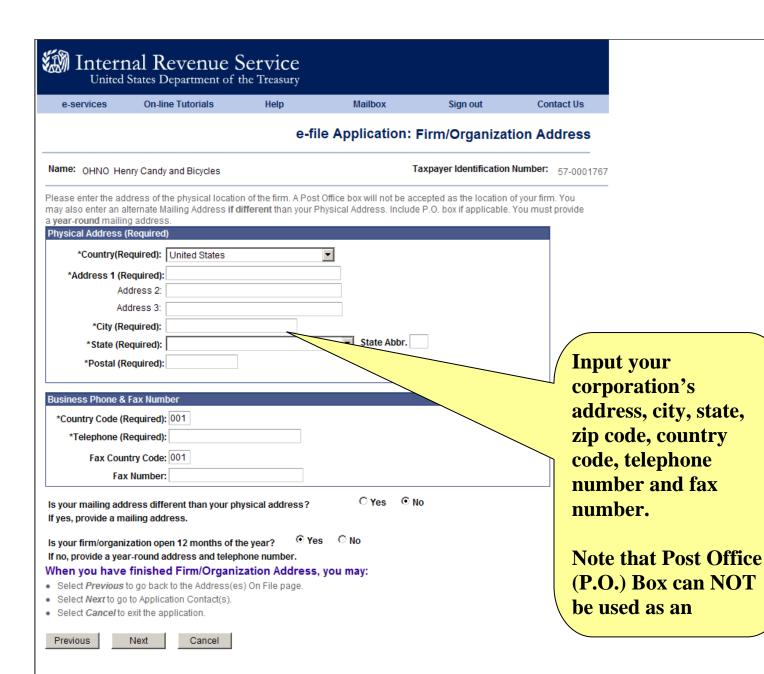
· Select Cancel to exit the application.

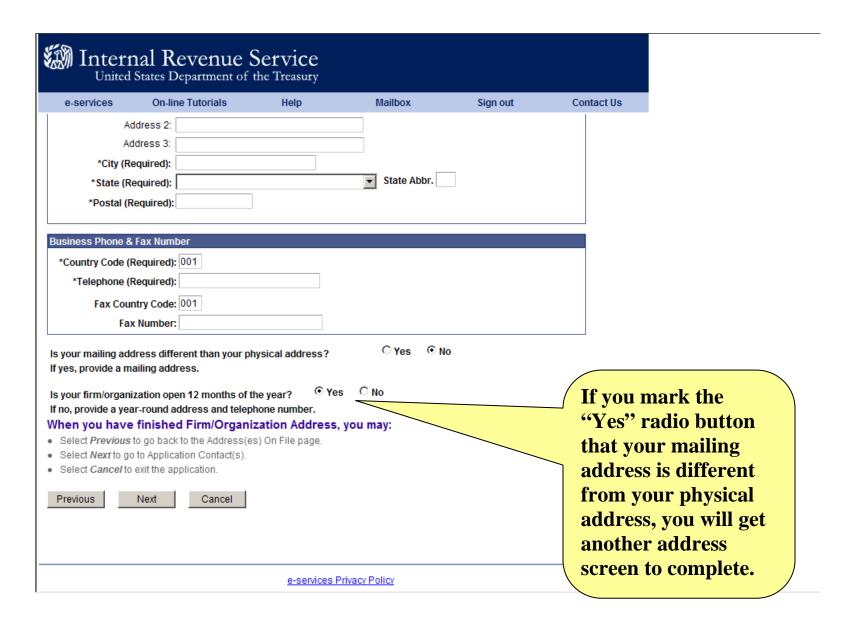
Cancel

What if my Corporation's Legal Name and EIN do not match IRS records?

We have received many questions from corporations concerned about the IRS "Name Control", that is, a correct match for your corporation's Legal Name and your Employer Identification Number (EIN) to what IRS has in its records. If you are certain that you entered your corporation's information correctly (i.e., you didn't make any "typos") and you receive the message on the next screen, you will need to check with your on-site IRS employees (or call the IRS e-Help Desk toll-free at 1-866-255-0654) to verify your correct name/EIN combination.







e-file Application : Application Contact(s)

Name:	OH NO Another Henry	Employer Identification Number(EIN): 57-	0001767
process		o will be available on a daily basis to answer IRS questions regarding this application and a lear. A Primary Contact is required for all applications. You may also enter an Alternate Conta ry Contact is unavailable.	
Primar	y Contact (Required)		
	*First Name (Required):		
	Middle Initial:		
	*Last Name (Required):		
	Name Suffix:		
	Salutation:	▼	
	Title:		
	*Country Code (Required):		
*[Phone Number (Required):	Extension:	
	Fax Country Code:	001	
	Fax Number:		
	Email Address:		
▼ Alter	nate Contact		
	*First Name (Required):		
	Middle Initial:		
1			
	*Last Name (Required):		
	Name Suffix:		
	Salutation:		
	Title:		
	*Country Code (Required):	001	
	*Phone Number (Required):	Extension:	
	Fax Country Code:	001	
	Fax Number:		
	Email Address:		
	Select Add to add an altern	ato	
•	Select Clear to clear the		
	Add Clear		
		Add Comment(s) Go to Summary Page	
	_		
		plication Contact(s), you may do any of the following:	
	ect <i>Previous</i> to go back to the ect <i>Next</i> to go to the Program	e Responsible Official(s) Page. (s) Applying For page.	
	ct Save to save all changes		
 Sele 	ect Cancel to exit the applicat	ion.	
Previ	ous Next	Save Cancel	
		e-services Privacy Policy	

Your IRS *e-file* Application Contact and Alternate Contact must be individuals in your corporation that can answer questions regarding your Application AND any *e-file* processing issues encountered during the year. Your Application Contact and Alternate Contact can also be designated as your Responsible Official(s) or Delegated User(s).

After completing the fields, click "Add" and a table will appear with your contacts.

When you successfully complete your IRS

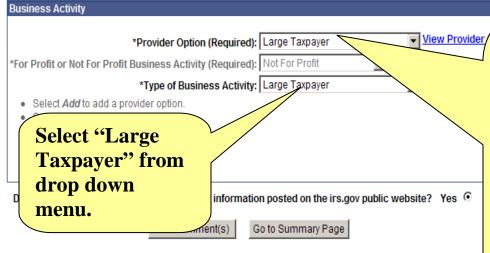
e-file Application, IRS will mail an
acceptance letter to your Application
Contact welcoming you to the e-file
Program. The acceptance letter will be sent
to the mailing address you provided when
you create your IRS e-file Application.



e-file Application : Program(s) Applying For

lame: OH NO Another Henry Employer Identification Number(EIN): 57-0001767

You are required to declare all the business activities that will be performed with electronic filing. Please use this page to declare all the business activities by making appropriate entries and selections below. You may declare multiple business activities by selecting the **Add** button as needed.

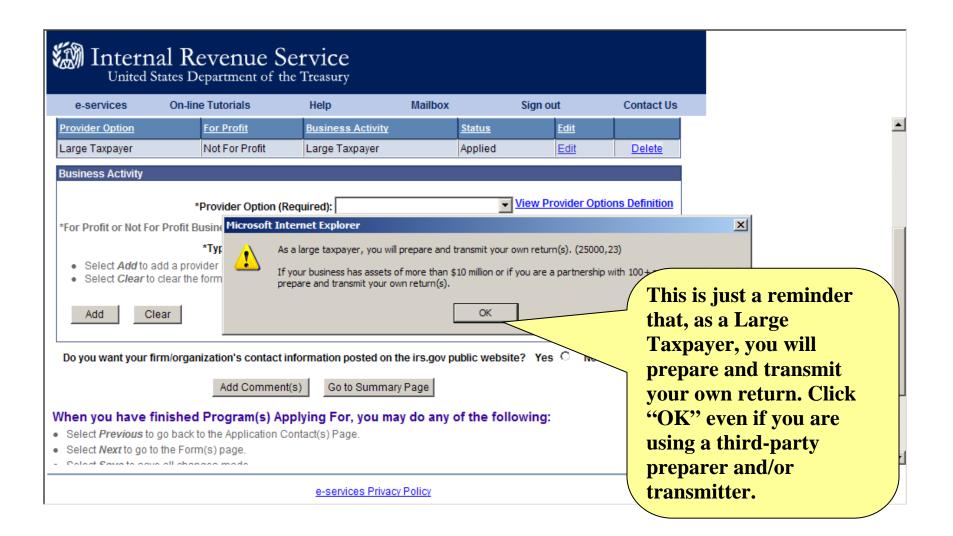


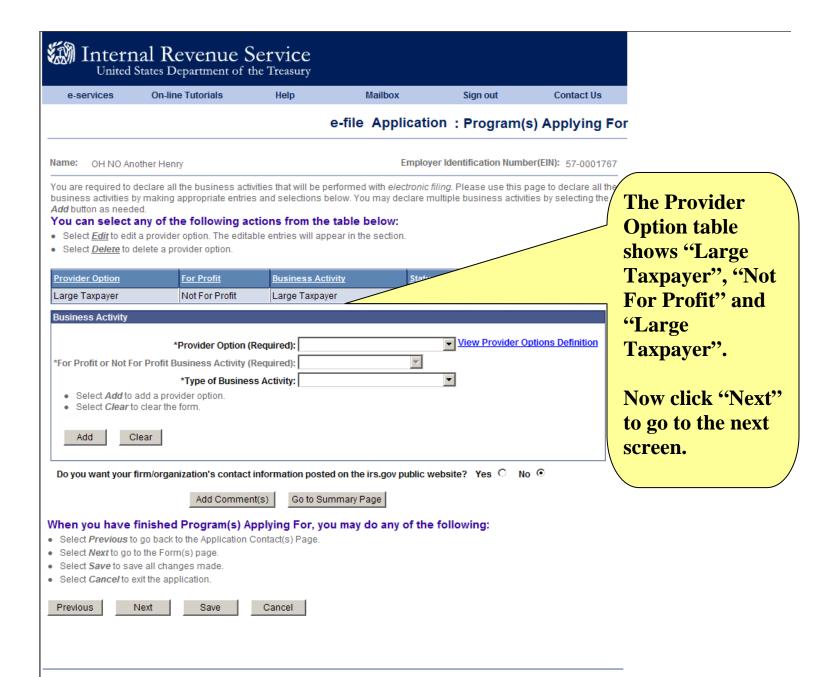
When you have finished Program(s) Applying For, you may do any of the following:

- Select Previous to go back to the Application Contact(s) Page.
- Select Next to go to the Delegated User(s) page.
- · Select Save to save all changes made.
- · Select Cancel to exit the application.

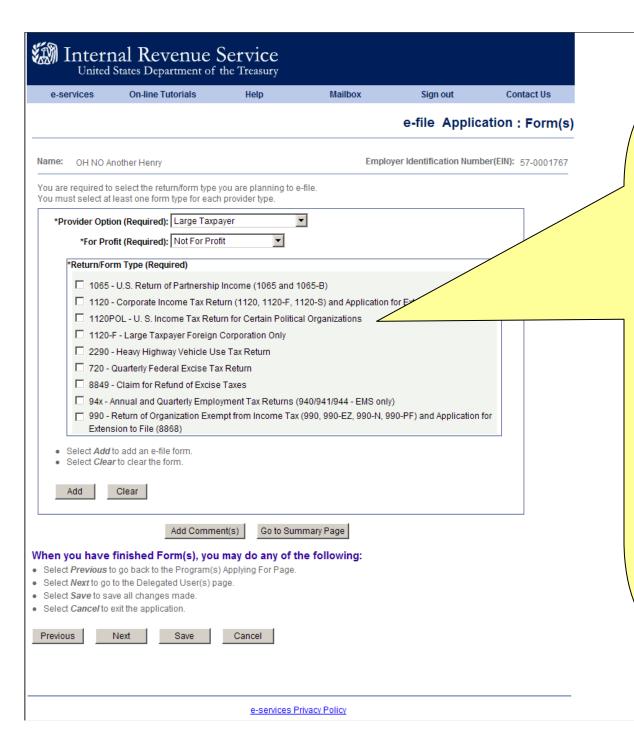
Previous Next Save Cancel

Selecting "Large Taxpayer" as your Provider Option will default the next field to "Not For Profit". This DOES NOT mean that your corporation is Not For Profit-it means you are e filing your corporate return in a Not For Profit manner. As a Large Taxpayer, you are originating and/or transmitting your own return and do not originate or transmit for profit.





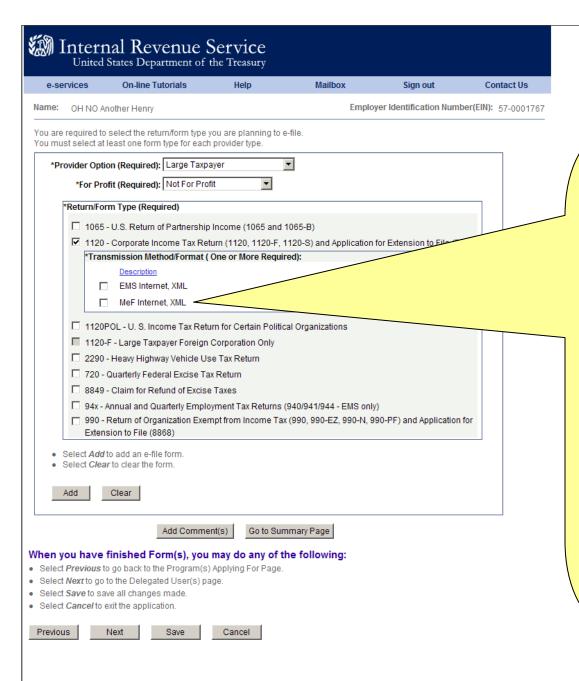
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If your Responsible Official has an SSN and you will be filing Forms 1120, 1120S or 1120-F, check the "1120" box.

If your Responsible Official is using an ITIN and you will be filing Form 1120-F, check the "1120-F" box.

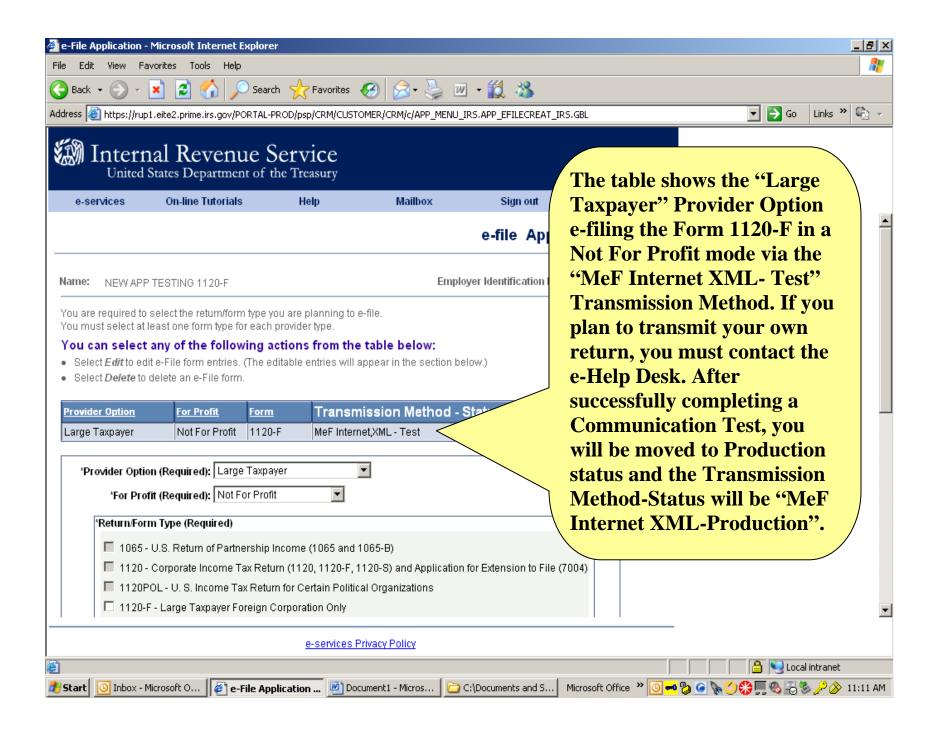
The 1120-F box may only be used when the Responsible Official has an ITIN.



Select "MeF Internet XML" to e-file large corporate returns via MeF Internet Filing Application (IFA).

NOTE: Applicationto-Application (A2A) is not shown as a selection on the IRS efile Application at present. See Publication 4164 for instructions-A2A requires a separate system enrollment.

Click "Add" after you



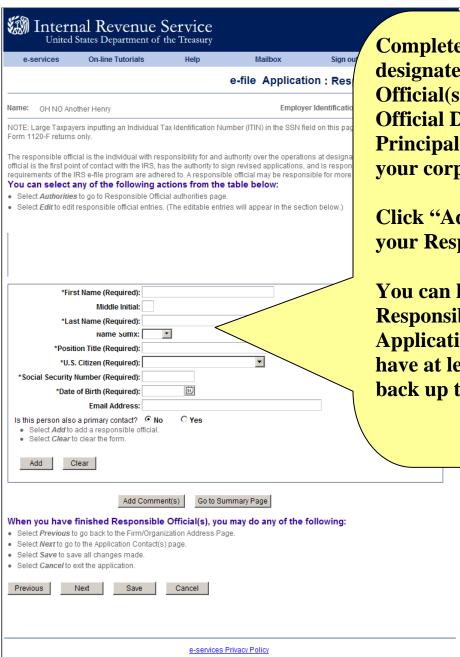
What is a Responsible Official?

A Responsible Official is:

- An individual with responsibility for and authority over your *e-file* operation
- An individual who is the first point of contact with the IRS and has the authority to create, revise and sign your IRS *e-file* Application
- An individual who is responsible for ensuring that your corporation adheres to the provisions of all publications and notices governing IRS *e-file*. (If one individual cannot fulfill these responsibilities, up to four additional Responsible Officials maybe identified [for a total of five]. It is a good idea to identify at least two persons to act as back-up for each other.)
- An individual who is a U.S. citizen or legal resident alien (lawful permanent resident) and has attained the age of 21 as of the date of the application

Note: The Responsible Official is not required to be a Corporate Officer or a Principal of the Firm.

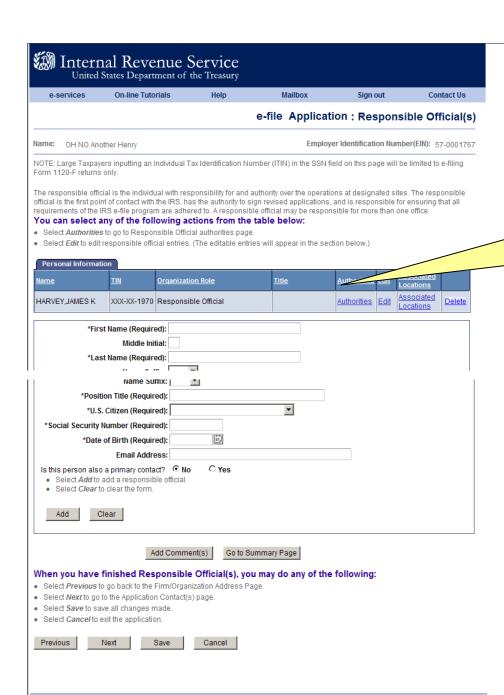
You will need the following information for each Responsible Official you want to add to your corporation's IRS *e-file* Application: Name, Position Title, U.S. Citizen Status, Social Security Number, Date of Birth and E-mail Address.



Complete the input fields to designate your Responsible Official(s). Your Responsible Official DOES NOT have to be a Principal or Corporate Officer of your corporation.

Click "Add" to create a table of your Responsible Officials.

You can have up to five (5) Responsible Officials on your Application-it is a good idea to have at least two to serve as a back up to each other.



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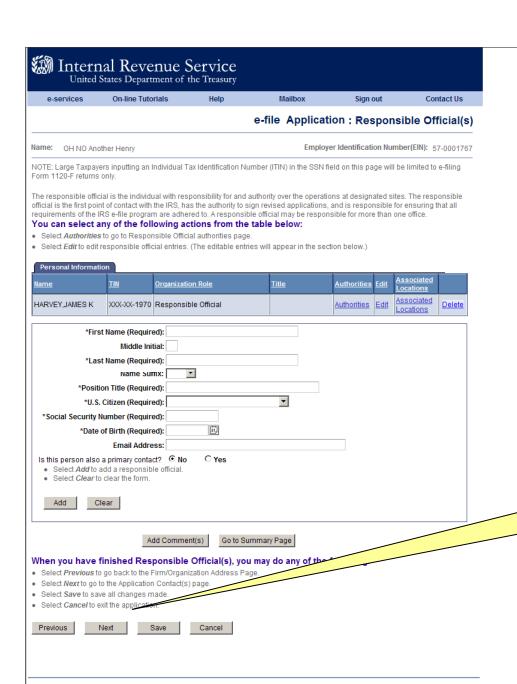
Click on the "Authorities" link for each Responsible Official to review their individual permissions.



Responsible Officials are automatically assigned each of these four permissions. You must deselect the box on any activity you do not want assigned to a Responsible Official.

Click "OK" when you are finished.

Note: Instructions on designating a Responsible Official as your corporation's "MeF Internet XML Transmitter" will be shown later.



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Click "Next" to designate your Delegated Users.

What is a Delegated User?

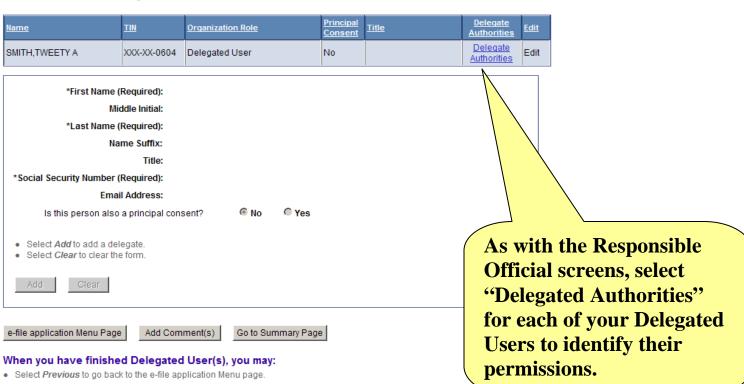
A **Delegated User** is an individual within your Firm/Organization, other than a Responsible Official. This user is an employee, partner, or other member of the Firm/Organization. This user may also be someone who has a business relationship with the Firm/Organization and whom you want to perform activities for your organization. You will need the following information for each Delegated User you want to add to your corporation's IRS *e-file* Application: Name, Social Security Number, Title and E-mail Address.

	al Revenue S					
e-services	On-line Tutorials	Help	Mailbox	Sign out	Contact Us	
			e-file Ap	plication : De	elegated User(s)	
Name: OH NO Anot	ther Henry		Emplo	yer Identification Nur	mber(EIN): 57-0001767	
ou may add users to application.	your application that you	wish to delegate a	uthorities to. Delegated u	isers are <mark>not require</mark> d	d to submit the	
*First I	Name (Required):					
	Middle Initial:					
*Last I	Name (Required):					
	Name Suffix:	<u> </u>			As with the	Responsible
	Title:					_
*Social Security Nu						eens, comple
Select Add to add	Email Address: d a delegate.				the informa	· · · · · · · · · · · · · · · · · · ·
Select Clear to co						a table will b
Add Clea	ar				created wit Delegated I	th a list of you User(s).
	Add Commo	Go to Su	ımmary Page			
Select Previous to g	-	age.	y do any of the follo	wing:		
Previous No	ext Save	Cancel				
			Privacy Policy			

You may add users to your application that you wish to delegate authorities to. Delegated users are **not required** to submit the application.

You can select any of the following actions from the table below:

- · Select Authorities to go to Delegate authorities page.
- . Select Edit to edit delegated user entries. (The editable entries will appear in the section below.)
- . Select Delete to delete a delegated user.



- Select Next to go to Application Status.
- . Select Cancel to exit the application.

Previous Next Cancel

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Delegate Authorities

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

SMITH, TWEETY B

Please select one or more of the following..

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

When you have finished your editing, you may:

- Select OK to apply all changes and return to Responsible Official(s).
- . Select Cancel to discard all changes and return to the Responsible Official(s) page.

OK

Cancel

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Unlike Responsible Officials, Delegated Users are not automatically assigned all permissions. You must click on the box for any authority you want to assign your Delegated User.

Click "OK" when you are finished.

Note: Instructions on designating a Delegated User as your corporation's "MeF Internet XML" transmitter will be shown later.



e-file Application : Application Status

Name: MARY RAN Employer Identification Number(EIN): 57-0300095

Begin Date/Time	Application Status
10/16/2006 1:58:43PM	Completed
10/16/2006 1:58:24PM	Submitted New
09/20/2006 12:42:07PM	Submitted Pending Docum
06/07/2006 9:32:26AM	Saved

e-file application Menu Page

Add Comment(s)

Go to Summary Page

When you have finished Application Status, you may do any of the following:

- · Select Previous to go back to the e-file application Menu Page.
- . Select Next to go to the Service(s) Authorized For page.
- · Select Save to save all changes made.
- . Select Cancel to exit the application.

Previous Next Save Cancel

Application Status shows activity on your IRS *e-file* Application with the time and date of that activity. This is for your information.



It is important that Responsible Officials and/or Delegated Users and their authorities be deleted from the IRS e-file Application when they are no longer associated with the Large Taxpayer or when their position within the firm no longer warrants one or more authorities.

e-file Application: Application Submission & Completion

Name: MARY RAN Employer Identification Number(EIN): 57-0300095

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.

This firm and employees will comply with all of the provisions of the Revenue Procedure for Elec Returns and Business Tax Returns, and related publications, for each year of our participation transferable. I understand that if this firm is sold or its organizational structure changes, a understand that noncompliance will result in the firms and/or the individuals listed on this participation in the IRS e-file program. I am authorized to make and sign this statement of

Please enter your PIN to accept the terms for this application. Your PIN is your electronic selected when you registered.

*PIN (Required):

e-file application Menu Page

Add Comment(s)

GO to

When you have finished Application Submission, you may do any or

- · Select Previous to go back to the e-file application Menu page.
- Select Submit to this application.
- Select Cancel to exit the application.

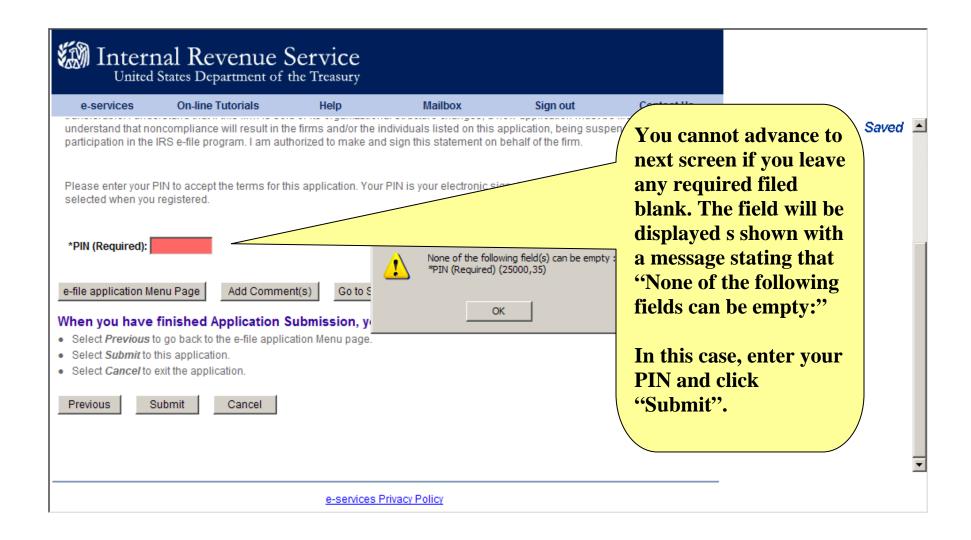
Previous

Submit

Cancel

You cannot advance to the next screen if you leave any required field blank. The field will be displayed as shown with a message stating that "None of the following fields can be empty:"

In this case, enter your PIN and click "Submit".



The IRS will validate your IRS *e-file* Application. This may take several days to complete. You will not be able to change/modify your IRS *e-file* Application until this validation is completed.

After completing the validation, the IRS will assign you an EFIN (Electronic Filing Identification Number) and an ETIN (Electronic Transmitter Identification Number).

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e-file Application : Submission Complete

Name:

Social Security Number(S

Thank you for submitting your e-file application to the IRS. If a Principal/Responsible Official listed on the e-file applies required to submit Fingerprint Card(s) or Proof of Professional Status, then they must forward this information to following address within thirty (30) days of the submission of this application:

Andover Submission Processing Center 310 Lowell Street Stop 983 Andover MA. 01812

Please include the tracking number below with your Fingerprint Card(s) and/or Proof of Professional status. This information must be received in order for your e-file application to be processed.

For additional information regarding Fingerprint Cards or Proof of Professional Status, please click this link. <u>To Be an Authorized IRS e-file Provider.</u>

If you have any questions, please call the e~help desk at 1-866-255-0654.

Tracking Number 2004042709382831

OΚ

Record your 20-digit tracking number. If you have any questions about your IRS *e-file* Application and need to call the e-Help Desk (1-866-255-0654), you will need to provide this number to obtain assistance. They can research your Application using this tracking number.

Select 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. You will be able to perform work for only that organization.

- Individual
- C D & J ACCESSORY
- C SON TEST MATCH ON DBA, 4567 CIRCUS TOWN, ST CHARLES, IL, 60175
- Dick Holden
- C Suit #11, SUITE #11, ANY, UT, 84401
- ANTHEA TEST
- C anthea test 4, 329 MAIN ST, LINCOLN, NE, 23984
- C Anthea test, 7878 MAIN ST, FAIRFAX, VA, 76545
- Anthea 100, 3894 MAIN ST, FAIRFAX, VA, 28435
- O FISH, 123 ANY, ANY, UT, 84401

Submit Selected Organization

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Once you are associated with an IRS *e-file*Application, you will select that organization to view/modify your corporation's Application.

🎒 Done





e-file Application

Name: OH NO Another Henry

Employer Identification Number(EIN): 57-0001767

You are about to revise the application for your Firm/Organization. If your application has been submitted and been accepted by the IRS you may have to re-submit your application for review based on your revisions. Not all changes will require you to re-submit the application for review.

Select the area of the application you want to enter, revise or view information about:

Firm Name & Business Type

Firm/Organization Address

Responsible Official(s)

Application Contact(s)

Program(s) Applying For

Form(s)

EFIN Status

Delegated User(s)

Application Status

Application Summary

Personal Information

Application Comments

Application Submission

This Menu allows you to go directly to various areas of your IRS *e-file* Application.

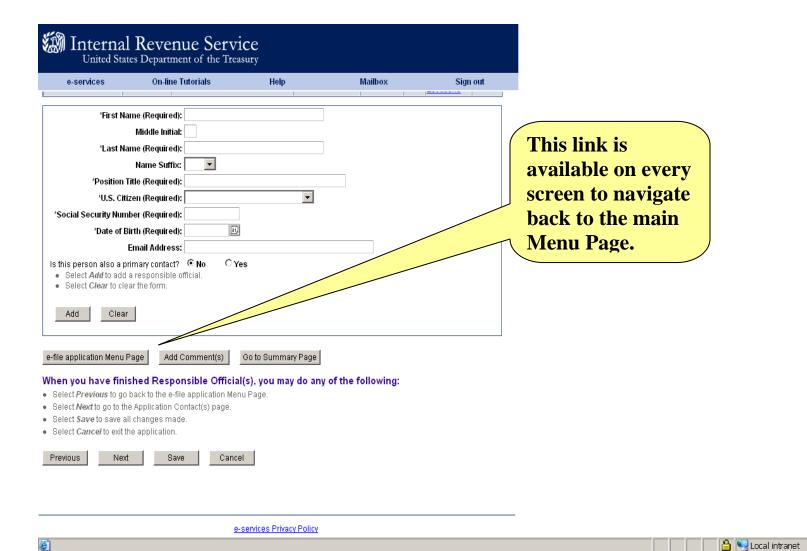
Click on any of the links to view/modify that area of your Application

When you have finished, you may do any of the following:

- · Select Cancel to exit the application.
- · Select Return to Search to return to Search e-file Application.

Cancel

Return to Search





e-file Application : EFIN

Status

Name: New Suit #3 Social Security Number (SSN): XXX-1591

Listed below are the EFIN(s) Electronic Filing Indentification Number(s) and their statuses that have been assigned to this application.

<u>EFIN</u>	EFIN Status	Begin Date/Time	
1 872709	Valid/Active	11/07/2008 11:39:43PM	+

Electronic Return Originator (ERO) Activity by EFIN/Return

The activity shown below by EFIN and Return Type represents the total YTD counts for reselectronically to the IRS.

e-file application Menu Page Add Comment(s) Go to Summary Page

When you have finished EFIN Status, you may do any of the following:

- . Select Previous to go back to the e-file application Menu Page.
- . Select Next to go to the Firm Suitability Information page.
- . Select Save to save all changes made.
- . Select Cancel to exit the application.

Previous Next Save Cancel

This table will contain your 6-digit EFIN. An EFIN is required in order for you to e-file your corporation's return with the IRS.







e-file Application : ETIN Status

Name: CASTCB Employer Identification Number (EIN): 58-0000168

Electronic Transmitter Identification Number(s)

	For Profit	Provider Option	<u>ETIN</u>	ETIN Type	<u>Status</u>	<u>Date/Time</u>	EMS Loni	
1	Not For Profit	Transmitter	10397	Test	Active	091250		
2	Not For Profit	Transmitter	10420	Production	Active	4:00:07PM	· · · · · · · · · · · · · · · · · · ·	
e-file	application Men	ıu Page Add Co	mment(s)	Go to Summa	ary Page			

When you have finished ETIN Status, you may do any of the following:

- . Select Previous to go back to the e-file application Menu Page.
- . Select Next to go to the EFIN Status page.
- · Select Save to save all changes made.
- . Select Cancel to exit the application.

Previous Next Save Cancel

This table will contain your 5-digit ETIN for the Form you will be filing. The ETIN is required if you plan to transmit your own return to the IRS. If you are using a third-party transmitter, then you will not be using your ETIN.





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Responsible Official Authorities

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

Wallace, Lawrence K

Please select one or more of the following... View Application Information Update Application Information Sign & Submit Revised Applications Add, Delete & Change Principals Add, Delete & Change Responsible Officials View Software Package Information MeF Internet Transmitter MeF System Enroller Transcript Delivery System Disclosure Authorization Electronic Account Resolution

When you have finished your editing, you may:

- . Select OK to apply all changes and return to Responsible Official(s).
- . Select Cancel to discard all changes and return to the Responsible Official(s) page

OK

Cancel

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Once your ETIN has been assigned, you must designate your MeF Internet Transmitter. This may be a Responsible Official, a Delegated User or both.

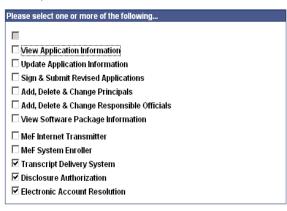
Select "Responsible Officials" or "Delegated Users" from your e-file main menu. Click on the "Authorities" link for the person you want to designate as your MeF Internet Transmitter.

Click "OK" when completed.

Delegate Authorities

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

wallace,brian K



Delegate Authorities page

When you have finished your editing, you may:

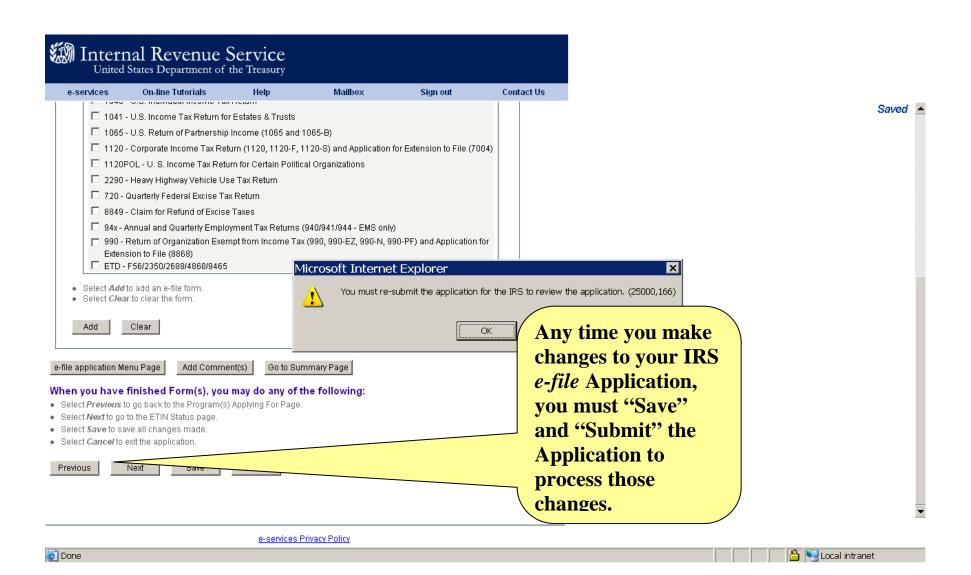
- Select OK to apply all changes and return to Responsible Official(s).
- . Select Cancel to discard all changes and return to the Responsible Official(s) page.

Cancel

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Done

🔓 🥞 Local intranet



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e-file Application: Application Submission & Completion

Name: lawrence wallace Social Security Number (SSN): XXX-1591

Help

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.

This firm and employees will comply with all of the provisions of the Revenue Procedure for Electronic Filing of Individual Income Tax Returns and Business Tax Returns, and related publications, for each year of our participation. Acceptance for participation is not transferable. I understand that if this firm is sold or its organizational structure changes, a new application must be filed. I further understand that noncompliance will result in the firms and/or the individuals listed on this application, being suspended from participation in the IRS e-file program. I am authorized to make and sign this statement on behalf of the firm.

Please enter your PIN to accept the terms for this application. Your PIN is your electronic signature that you selected when you registered.

'PIN (Required):

e-file application Menu Page

Add Comment(s)

Go to Summary Page

When you have finished Application Submission, you may do any of the following:

- . Select Previous to go back to the e-file application Menu page.
- . Select Submit to this application.
- · Select Cancel to exit the application.

Previous

Submit

Cancel

Sign with your 5-digit PIN and click "Submit" to process the changes or modifications to your IRS *e-file* Application.

e-services Privacy Policy

Done

🔓 🐫 Local intranet

What about changes to my IRS *e-file* Application?

- If there are any changes that would affect your corporation's IRS *e-file* Application, it must be revised online within thirty days. This is important for several reasons. If the IRS does not have current addresses, any communication from the IRS (letters, publications, or other materials) may not be received. If any of these items are returned to the IRS indicating that the address has changed, you will be temporarily removed from participation in IRS *e-file*. **This means that all returns submitted after that time will be rejected until the address information is updated**. The same is true for telephone numbers. If the IRS tries to call a number that has changed or has been disconnected, you will be temporarily removed from participation in IRS *e-file* until new telephone numbers are provided. Keep in mind that changes submitted on an IRS *e-file* Application will not change the address of record for the tax records nor will a change to tax records automatically update information associated with your EFIN.
- EFINs, logins and/or passwords may **not** be sold or transferred.
- You must adhere to all applicable IRS *e-file* rules and requirements regardless of where published. The list below, while not all-inclusive, applies to Large Taxpayers:
 - Ensure against the unauthorized use of its EFIN and/or ETIN;
 - Notify the IRS of changes as described in this document in a timely manner; and
 - Cooperate with the IRS efforts to monitor electronic filing fraud and abuse.

IRS e-file Application Summary

- Identify your Business Type as Corporation
- Identify your Firm/Organization Role as Responsible Official
- Identify your office locations
- Designate Application Contacts, Responsible Officialsand Delegated Users
- Identify your Provider Option as Large Taxpayer
- Identify your Business Activity as Large Taxpayer
- Identify the formsyou will file
- Identify the transmission channelyou will use (even if you are using a third-party transmitter)
- After the IRS check, record your EFIN and ETIN and identify who will serve as your Internet Transmitter
- Electronically sign your IRS e-fileApplication every time you make changes to it.

The IRS e-Help Desk can assist you with any questions on the e-Services IRS e-file Application Process.

1-866-255-0654