



# IRS Federal Tax Updates

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## Stakeholder Liaison: What We Do

Stakeholder Liaison establishes and manages relationships with the tax professional community and partners that serve small businesses, multilingual, rural and underrepresented communities to promote two-way dialogue in helping taxpayers understand and meet their tax responsibilities.





Internal Revenue Service

**The IRS is transforming  
to become more helpful,  
efficient and effective**

**FY 2023-2031**



# The IRS Mission

**“Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all”**





# A cornerstone of our government and economy

By ensuring taxpayers pay what they owe and receive the credits and deductions for which they are eligible, the IRS both collects funds to run the government, and administers economic incentives pursuant to laws enacted by Congress.



**IRS collects about \$4.9 trillion per year, roughly 96% of the nation's gross revenue**

**The tax law includes more than 150 credits, deductions and other tax preferences which the IRS administers**





# Unmet taxpayer needs from underinvestment

**The IRS budget decreased 22% in real terms since 2010<sup>1</sup> and staffing levels are nearly identical to those in 1974.**

For 35 years, IRS staffing increases remained relatively consistent with GDP growth. But since 1995, real GDP has increased by 76% while IRS staffing fell by 32%



**Taxpayers struggle to reach us:** We answered only 19% of calls in FY2022, with a 22-minute average wait time

**Taxpayers struggle to get it right:** We sent 13 million math error notices, and 21% of eligible taxpayers didn't claim the EITC in 2021

## Outdated technology slows down internal processes and makes it hard to meet taxpayer expectations

The IRS has been forced to freeze technology investment while large financial institutions have steadily increased theirs



**Slow processing and inventory backlog:** 4.6 million returns waiting to be processed in January 2022; 3.3 million business paper returns waiting to be processed in January 2022

**Limited digital filing options:** 93% of taxpayers prefer e-filing, but 22% of filings were still submitted on paper in 2021

Taxpayer segments more likely to have opaque sources of income have grown. While total return filings increased by 13% from 2010-2021, filings by passthrough entities increased by 26%



**Minimal enforcement in priority segments:** The IRS audited 4.4% of passthrough entity returns for tax year 2010, but only 0.1% for tax year 2017,<sup>2</sup> and audit rates have continued to decrease

**Growing tax gap:** About \$540 billion in 2017-2019, and is expected to increase if status quo is maintained

1. After accounting for inflationary increases and mandatory pay raises
2. Most recent Tax Year with nearly all audits closed





# Tax administration of the future

**A world class customer service operation** where taxpayers can engage with the IRS in a fully digital manner if they choose, where helpful tools for taxpayers to navigate the complexity of our tax laws are deployed and then refreshed and updated regularly based on taxpayer feedback, and where our customer service workforce is maintained at the right size and with the right resources and training to always be ready to meet the taxpayer demand for assistance.

**New capacities**, including specialized skills, in place to unpack the complex filings of high income taxpayers and large corporations and partnerships so Americans have confidence that all taxpayers, regardless of means, are doing their part to meet their responsibilities under our tax laws.

**An organization and infrastructure rooted in modern technology** that provides taxpayers increased confidence that data is secure and that we are prepared to more rapidly meet new requirements or responsibilities that may emerge in the future.



# The IRS has already made tangible progress

While the IRS plans for the longer term, it is delivering results for taxpayers today. The IRS has recently<sup>1</sup> taken a range of actions to assist taxpayers, including:



## Improved customer service experience

Hired over 5,000 new customer service representatives to process correspondence and answer phone inquiries and provided a customer callback option for 75% of calls to IRS live assistance toll-free telephone lines, with plans to expand coverage to 95% by July 2023



## Increased digital filing options

Launched option giving taxpayers the option to respond and upload documents electronically in response to a range of IRS notices



## Enabled more convenient refund options

Enabled direct-deposit refunds for 1040X (amended) returns in February 2023; previously, these refunds were solely issued as paper checks



## Reduced inventory

Reduced the inventory of original individual returns from 4.6 million waiting to be processed in January 2022 to pre-pandemic levels between 400,000 and 1 million in January 2023



## Began redesigning IRS hiring and onboarding

Created a team to rapidly increase hiring and onboarding speed and capacity

1. Above figures and timeframes accurate as of February 2023





# Five objectives to transform our service to taxpayers

## Objective 1

**Dramatically improve services to help taxpayers meet their obligations and receive the tax incentives for which they are eligible**

## Objective 2

**Quickly resolve taxpayer issues when they arise**

## Objective 3

**Focus expanded enforcement on taxpayers with complex tax filings and high-dollar noncompliance to address the tax gap**

## Objective 4

**Deliver cutting-edge technology, data, and analytics to operate more effectively**

## Objective 5

**Attract, retain, and empower a highly skilled, diverse workforce and develop a culture that is better equipped to deliver results for taxpayers**





# We will reshape the taxpayer experience to make it more convenient and easier to understand

The way taxpayers engage with the IRS of the future will look different.



- ✓ **Taxpayers will have easy access** to their data and tools to help them use it
- ✓ **They will find it easier to interact with us** via electronic filing and communication options
- ✓ **We will provide more education, outreach, and proactive alerts** to help taxpayers meet obligations and claim appropriate credits and deductions
- ✓ **We will use a holistic approach** to help taxpayers meet their tax obligations and receive credits and tax incentives due
- ✓ **Employees will have the tools and information necessary** to quickly and effectively meet the needs of taxpayers
- ✓ **Taxpayers will be able to interact with us in the ways they prefer**, including expanded online accounts and phone, in-person, and chat assistance





# We're already seeing progress

## *Investment in the IRS is already paying off*

### Level of Service (LoS)

- 85% LoS from January 1 through April 21

### Customer Callback

- Expanded Customer Callback services to 95% of callers seeking live assistance

### Online Account – New Capabilities

- Language expansion to Spanish; income verification; long-term payment plans (certain taxpayers); 2-way messaging through Taxpayer Digital Communication; taxpayers with outstanding balances can access a virtual chatbot or get live assistance, you can now link and save multiple bank accounts and validate bank account information

### Document Upload Tool

- Taxpayers can now respond to more than 61 notices and letters through the Document Upload Tool

### New Taxpayer Assistance Centers (TACs)

- Opened first new TAC in Greenville, MS as part of the Treasury Lifting Communities Up, the first new TAC opened in the continental US in more than 20 years
- Opened four new TACs in Puerto Rico, providing service to taxpayers newly eligible for expanded tax credits
- Staffed 363 TACs to near historic levels, ensuring continued access to services across the country

### Information Returns Intake System (IRIS)

- Free, secure, and accurate electronic filing service that requires no special software
- Available to any business; helpful to small businesses that send paper Forms 1099
- Filers can use the platform to create, upload, edit, and view information, as well as downloading completed copies of Forms 1099-series for distribution and verification



## Revenue Agents

As a Revenue Agent you will be responsible for planning and conducting examinations of individuals and businesses to determine Federal tax liability. These examinations are generally conducted at the taxpayer's residence and/or place of business. You will work with taxpayers, their representatives, certified public accountants, and tax attorneys. Your duties will vary based on the area you are assigned and will cover a broad range of tax matters and business issues. We offer Revenue Agent positions that focus on specific tax matters including employment tax, state and local governments, Indian tribal governments, tax exempt bonds

### We're Hiring!

And we're excited to tell you about it. Learn more by registering to attend one of our recruitment events. Learn more at [jobs.irs.gov/events](https://jobs.irs.gov/events).

### Our Benefits

- Competitive Salaries
- 11 Paid Holidays
- 13 Vacation Days
- 13 Paid Sick Days
- Transportation Benefits
- Health and Life Insurance
- Federal Retirement
- Portable Retirement Savings
- Incentive Awards Program





# Join Our Team

The IRS Large Business & International Division



Have you considered the security of a career with the nationwide team of professionals at the IRS?

## The Large Business & International Division (LB&I)

employs individuals with a diverse set of skills and talents. And you'd be surprised to know we are not just accountants and agents. We're engineers, data scientists, appraisers, economists, analysts, leaders and more.

Can you see yourself learning and working at the forefront of tax administration in a rewarding career? Bring your unique talents to LB&I.

Find out more at [IRS.USAJobs.gov](https://www.irs.gov/usa-jobs), keyword "**large business and international**," [Jobs.IRS.gov/careers](https://www.irs.gov/careers), or by speaking with an IRS recruiter.

Our employees serve this country in a career that offers challenging, interesting work, as well as work-life flexibilities and other top-notch benefits, including:

- Federal health and life insurance
- Pension eligibility and retirement savings plan matching
- Choice of locations across the nation
- Employee Assistance Program (for child and elder care, wellness, etc.)





*Can you feel it in the air?*

It's the time of year  
when Tax Pros  
begin renewing  
their Preparer  
Tax ID Numbers.



*It's PTIN renewal season. Get started at:*



[irs.gov/ptin](https://irs.gov/ptin)



# **Information Return Intake System (IRIS)**



## IRIS allows taxpayers to:

- **Electronically prepare (create, edit, and view) and e-file Forms 1099 series without software or service provider**
- **Download and print the recipient copy of Forms 1099 for distribution to payees**
- **Maintain a record of completed, filed and distributed Forms 1099**



## **IRIS Taxpayer Portal (Continued)**

**IRIS allows taxpayers to:**

- **Perform basic validation of data before submission**
- **Participate in the Combined Federal/State Filing Program**
- **Request automatic extensions; and**
- **File certain corrected information returns**



## IRIS System – Getting Started

**If you would like to use the Taxpayer Portal, you must complete the following steps:**

- **External users will validate their identities using ID.me prior to completing the IRIS Application for Transmitter Control Code (TCC).**
- **Go to [www.irs.gov/iris](http://www.irs.gov/iris)**
- **Click on the *Apply for an IRIS TCC* button**
- **Sign in or create an account to begin the application process (you don't need to create an ID.me account if you already have one)**



## IRIS System – Forms

- Form 1099-A
- Form 1099-B
- Form 1099-C
- Form 1099-CAP
- Form 1099-DIV
- Form 1099-G
- Form 1099-H
- Form 1099-INT
- Form 1099-K
- Form 1099-LS
- Form 1099-LTC
- Form 1099-MISC
- Form 1099-NEC
- Form 1099-OID
- Form 1099-PATR
- Form 1099-Q
- Form 1099-QA
- Form 1099-R,
- Form 1099-S,
- Form 1099-SA
- Form 1099-SB



## IRS Publication 5717



# Information Returns Intake System (IRIS) Taxpayer Portal User Guide



# IRS Publication 5717

Dashboard | Help | Account ▾ | Sign Out

## Dashboard Notifications 03

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[+ Privacy Act and Paperwork Reduction Act Notice](#)

**Welcome, John Finch**  
Please select one of the following options to get started.

 <b>Start New Form</b> <small>Complete any type of form, including a 1099-MISC, 1099-NEC and 1099-INT.</small>	 <b>View Unsubmitted Forms</b> <small>View forms you are working on or are ready to submit.</small>	 <b>Upload CSV with Form Data</b> <small>Upload a CSV with form data to the portal and download CSV templates.</small>
 <b>View Submitted Forms</b> <small>View history for your submitted forms.</small>	 <b>Request Automatic Extensions</b> <small>Request an extension to file your forms for Tax Year 2022.</small>	 <b>Help</b> <small>Access form instructions and commonly asked questions.</small>



# IRIS Resources

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Publications    Publication 5717 Information Returns Intake System (IRIS) Taxpayer Portal User Guide  
<https://www.irs.gov/pub/irs-pdf/p5717.pdf>

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Publication 5718 Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications

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Publication 5719 Information Returns Intake System (IRIS) Test Package for Information Returns

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Website        [www.irs.gov/inforeturn](http://www.irs.gov/inforeturn) - a website that provides an overview of the three different intake channels (FIRE, AIR and IRIS)

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[www.irs.gov/iris](http://www.irs.gov/iris) - a website that provides general information about IRIS

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[www.irs.gov/iris-ats](http://www.irs.gov/iris-ats) and [www.irs.gov/iris-schema](http://www.irs.gov/iris-schema) - websites that provide information about Assurance Testing Scenarios (ATS) for the Application to Application (A2A) filer for IRIS

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Digital Day  
by  
IRS' Online Services





# Communications & Liaison STAKEHOLDER LIAISON

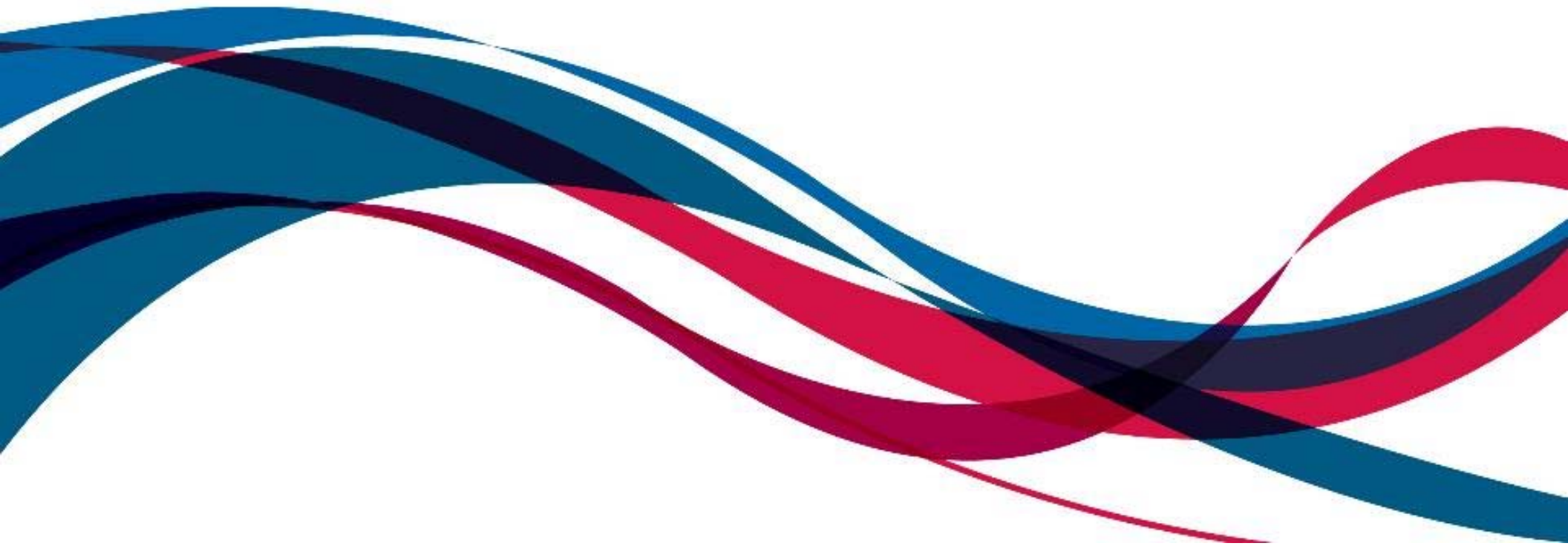
- **Tax Pro Account Overview**
- **Online Account Overview**





Communications & Liaison  
STAKEHOLDER LIAISON

# Tax Pro Account





# Tax Pro Account: Options for Submit POAs and TIAs

[Help](#) | [News](#) | [English](#) | [Charities & Nonprofits](#) | [Tax Pros](#)

[File](#) | [Pay](#) | [Refunds](#) | [Credits & Deductions](#) | [Forms & Instructions](#)

Search

[Home](#) / [Tax Pros](#) / [Submit Power of Attorney and Tax Information Authorizations](#)

## Submit Power of Attorney and Tax Information Authorizations

**Enrolled Agents**

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**Annual Filing Season Program Participants**

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**Enrolled Retirement Plan Agents**

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**Certified Professional Employer Organization (CPEO)**

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**Enrolled Actuaries**

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**E-File Providers**

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**Modernized e-File**

You have these options to submit Power of Attorney (POA) and Tax Information Authorization (TIA).  
 Find more about [Power of Attorney and other authorizations](#).

### Use Tax Pro Account

Submit authorization request to taxpayer's online account.

- ✓ All-digital submission
- ✓ Electronic signature
- ✓ Real-time processing

Use for:

- Individual taxpayer with online account
- Limited tax matters and periods
- Prior authorizations revoked for same tax matters or periods

Use Tax Pro Account

### Submit Forms Online

Submit Forms 2848 and 8821 online to the IRS.

- ✓ Secure form upload
- ✓ Electronic or handwritten signature
- ✓ First-in, first-out processing

Use for:

- Individual or business taxpayer
- Any tax matter or period
- Prior authorizations retained or revoked

Submit Forms Online

### Fax or Mail Forms 2848 and 8821

If you can't use an online option, you can fax or mail authorization forms to us.

- ✓ Paper forms by fax or mail
- ✓ Handwritten signature only
- ✓ First-in, first-out processing



# Expanding Services for Taxpayers

## Expansion of Taxpayer Options for 3<sup>rd</sup> Party Authorizations launched in the summer of 2021

- Added “authorization” feature to individual Online Accounts.
- Launched Tax Pro Account on IRS.gov to allow tax professionals to initiate online POA or TIA requests.
  - Tax professional initiates a POA or TIA, uses checkbox as electronic signature for POAs.
  - POA or TIA requests automatically transfers to individual taxpayer’s Online Account.
  - Taxpayer accesses their Online Account and under the “Authorization” tab they can approve the request and use a checkbox as signature.
  - Upon approval, authorization is posted immediately to CAF.



# Registering to Access the Tax Pro Account

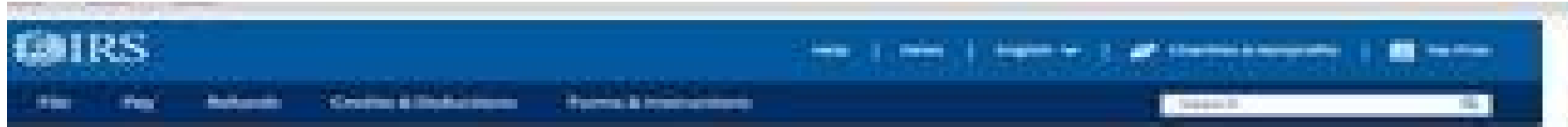
**To use Tax Pro Account, individuals must create an account and verify their identity.**

- Individuals already registered for Secure Access (e.g., Get Transcript, e-Services) can use the Tax Pro Account to initiate POAs and TIAs.
- New users will need to create an account with ID.me.
- To verify your identity with ID.me, you will need a photo ID and a device with a camera.
- Frequently asked questions with help links are available right on the sign-in page for Tax Pro Account & Online Account in case you or your clients have any questions.





# Tax Pro Account: Tax Professionals Page



Home > Tax Professionals

## Tax Professionals

Home | About | 800-829-1040 | 800-829-1040 | 800-829-1040 | 800-829-1040 | 800-829-1040

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Enrolled Professional Employer Organization (PEO)

Enrolled Accountants

E-file Providers

Authorized e-file



### E-Service

Get the tools for your professionals

[Access E-Service](#)



### PTM System

Simple. So Online

Review or request for 2011

[Review or Request](#)

### Request Power of Attorney or Tax Information Authorization

Review options for adding a power of attorney, PTM, or tax information authorization. See [Checklist for the Power of Attorney, Tax Information Authorization \(PTM\) System](#) for more information.

#### Learn More About

E-Service, Tax Information Authorization, and other tools for your professionals, including the new e-file provider.

#### Get Information

Learn about PTM requirements, how to use the system, and more.

#### Get Continuing Education

Attend, participate in, or present at seminars, webinars, and other events.

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# Tax Pro Account: Landing Page

Home | Log In | Account | Account & Information | Forms & Publications | Search

[Getting started for Professionals](#)

## Use Tax Pro Account

**Enrolled Agents**

**Accounting Income Program Participants**

**Enrolled Retirement Plan Agents**

**Enrolled Professional Employer Organization (PEO)**

**Enrolled Attorneys**

**Self-Employed**

**Unauthorized PEs**

Request proof of authority (POA) or Tax Information Authorization (TIA) using your Tax Pro account

### How it Works

Tax Pro account lets you submit an authorization request to an individual employer's  [payroll account](#).

- Submitting requests in 25 minutes or less
- Transfer informationally right
- Real-time processing

[Get your Secure desktop address to log in. Don't have an account? Click the log in button to sign up.](#)

[Log in to Tax Pro Account](#)

[Need to see how? Contact our customer support team at 1-800-829-1040.](#)

### Hours of Service

Tax Pro account is available:

- Monday, 9 a.m. ET to Sunday, 5 p.m. ET
- Sunday, 5 p.m. to midnight ET (occasionally down for additional hours for maintenance)

### Who Can Use This Service

Using Tax Pro account, you must have:

- For Tax Information Authorization
  - A centralized authorization file (CAF) number or good standing assigned to you as an individual
  - A CAF address in the 50 United States or the District of Columbia
- For Power of Attorney
  - A centralized authorization file (CAF) number or good standing assigned to you as an individual
  - A CAF address in the 50 United States or the District of Columbia
  - Authority to practice before the IRS as an attorney, certified public accountant, enrolled agent, enrolled actuary or enrolled retirement plan agent
  - A current address in the 50 United States or the District of Columbia as an attorney or certified public accountant

### Before You Start

Make sure this service is right for your request.





# Tax Pro Account: Help Topics

## Help Topics

- [+ Online Account Access](#)
- [+ Display of Request Status](#)
- [+ Display of Authorization History](#)
- [+ CAF Address](#)
- [+ Taxpayer Address](#)
- [+ Multiple Representatives](#)
- [+ Overlapping Tax Periods](#)
- [+ Tax Year and Tax Matter Limitations](#)
- [+ Copy of Authorization Request](#)
- [+ If You Don't Have a CAF Number](#)
- [+ Tax Pro Account vs. Submit Forms 2848 and 8821 Online](#)





# Sign In with ID.me or an IRS username

An official website of the United States Government [Here's how you know](#) ✓



## Sign In or Create a New Account

### **i** Already logged in to e-Services?

To use Tax Pro Account with an existing IRS username, [log out](#) and return here to log in again.

If you have an existing IRS username, please create a new ID.me account as soon as possible. We're bringing you an improved sign-in experience.

If you're a new user, please create an account with ID.me.

ID.me is our trusted technology provider in helping to keep your personal information safe.

### Create a new account

**ID.me** Create an account

OR

### Sign in with an existing account

Sign in with **ID.me**

Sign in with an existing IRS username





# Online Account

**A self-service tool for individual taxpayers to view their account information**





# IRS.gov home page takes you to Online Account

Help | News | English | Charities & Nonprofits | Tax Pros

File | Pay | Refunds | Credits & Deductions | Forms & Instructions | Search

Helping people understand and meet their tax responsibilities

### How can we help you?

- Get Your Refund Status
- Sign in to Your Account
- Find Your Child Tax Credit Payment Information
- File Your Taxes for Free
- Get Your Tax Record
- Make a Payment
- Get Answers to Your Tax Questions
- Apply for an Employer ID Number (EIN)
- Get Economic Impact Payment Information

## Access Online Account

Taxpayers can access their online account from the IRS.gov home page





# Online Account landing page describes the features and takes you to sign in

IRS | Help | News | English | Charities & Nonprofits | Tax Pros

File | Pay | Refunds | Credits & Deductions | Forms & Instructions | Search

Home / File / Individuals / Your Information / Your Online Account

## Your Online Account

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

### Individuals

Who Should File

How to File

When to File

Where to File

Your Information

Tax Record (Transcript)

Third Party Authorization

Students

Employees

Parents

Military

Seniors & Retirees

Businesses and Self-Employed

Access your individual account information including balance, payments, tax records and more.

[Sign In to your Online Account](#)

If you don't have an existing IRS username or ID.me account, have your photo identification ready. More information about identity verification is available on the sign in page.

### Access Tax Records

- View key data from your most recently filed tax return, including your adjusted gross income, and access transcripts
- View information about your Economic Impact Payments
- View information about your advance Child Tax Credit payments
- View digital copies of certain notices from the IRS

### Make and View Payments

- Make a payment from your bank account or by debit/credit card
  - You can also [make a guest payment](#) without logging in
- View 5 years of payment history, including your estimated tax payments
- View any pending or scheduled payments

### Manage Communication Preferences

- Go paperless for certain notices
- Get email notifications for new notices

### Related Information

- [Appeals](#)
- [Topic No. 653 IRS Notices and Bills, Penalties, and Interest Charges](#)

### Need to Pay?

See your [payment options](#).

### View Your Balance

- View the amount you owe and a breakdown by tax year

### View or Create Payment Plans

- Learn about payment plan options and apply for a new payment plan
- View details of your payment plan if you have one

### View Tax Pro Authorizations

- View any authorization requests from tax professionals
- Approve and electronically sign Power of Attorney and Tax Information Authorization from your tax professional



# **Correspondence Audits and Secure Messaging**



## Correspondence Audits

- **70% of IRS audits**
- **Conducted by mail for a single tax year**
- **No more than a few issues**



- **Document Upload Tool reduces the need for taxpayers to mail or fax responses to notices and letters**
- **Secure Messaging**



## Secure Messaging

- **Identity authentication required**
- **Two-way communication via TDC Secure Messaging Portal**
- **Upload documents using IRS Secure Messaging Portal**
- **All messages are saved as a digital record of taxpayer's communications with IRS**



## Secure Messaging

- **Records encrypted; all attachments virus scanned**
- **Create Account**
- **Consent or application form for terms of use**
- **POA can register with their SSN, complete access verification and have access to Secure Messaging mailbox**
- **Opt out process**



## **The Identity Protection PIN (IP PIN)**

**Proactively protect your federal tax account from ID theft**



# What is the IP PIN?

- An Identity Protection PIN (IP PIN), is a six-digit number that prevents someone else from filing a tax return using your Social Security number or Individual Taxpayer Identification Number
- The IP PIN helps the IRS to verify your identity when you file your electronic or paper tax return
- Even though you may not have a filing requirement, an **IP PIN still protects your account from fraudulent filings**
- An electronically filed return filed without your IP PIN, or an incorrect IP PIN, will reject, including your return and any fraudulent returns using your Social Security Number.
- Any paper returns filed without your correct IP PIN will undergo additional scrutiny and any fraudulent returns will be removed from your account. If the return verifies to be yours, we will continue to process it.



## Who can participate in the IP PIN Program?

- Anyone who has a Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN) and can verify his/her identity is eligible to enroll into the IP PIN program (**Voluntary Enrollment**)
- Victims of federal tax related identity theft are automatically enrolled into the IP PIN program (**Automatic Enrollment**)



## How can a taxpayer voluntarily enroll into the IP PIN Program?

### **Get An Identity Protection PIN (IP PIN) Online Application**

- Fastest and most secure method to enroll
- Protection begins right after enrollment
- IP PIN is immediately available for filing

### **Form 15227, Application for an IP PIN**

- For taxpayers who cannot verify their identity through the Online Application
- Process can take up to 180 days to complete enrollment
- Taxpayer must include a telephone number for call back verification
- Limited to taxpayers under a certain adjusted gross income level

### **In-Person Meeting at a local Taxpayer Assistance Office, (TAC)**

- For taxpayers who cannot verify their identity through the Online Application or the Form 15227 process or are ineligible to file a Form 15227
- Appointments may be limited due to availability



## Get An Identity Protection PIN (IP PIN) Online Application

- Fastest and most secure way to enroll into the program
- IP PIN is displayed online after verification, and it can be retrieved at anytime by logging back into the application
- Located on IRS.gov at [www.irs.gov/ippin](http://www.irs.gov/ippin)
- The IP PIN online application is generally available starting in mid-January through mid-November
- Taxpayers who have an existing IRS Online Account may be able to use their log in information to access the Get An IP PIN Application
- Some taxpayers with an existing IRS Online Account may have to revalidate their identity through a Credentialling Service Provider
- Taxpayers without an existing IRS Online Account will have to validate their identity through a Credentialling Service Provider



# Form 15227, Application for an IP PIN

**Form 15227 was designed for taxpayers who cannot verify their identity through the Online Application and meet certain conditions:**

- Adjusted Gross Income (AGI) on last filed return is below:
  - \$73,000 for Individuals
  - \$146,000 for Married Filing Joint
- Access to a telephone
  - The telephone number provided will be used to call you and validate your identity

## **Processing Form 15227**

- A completed Form 15227 can be mailed or faxed into the IRS
- A call to validate your identity may take up to 180 days to occur
- Once your identity is verified you will receive a notice by mail containing your IP PIN within 4 to 6 weeks



## **In-Person Meeting at a local Taxpayer Assistance Office, (TAC)**

### **In-Person Meeting at the TAC is for taxpayers who:**

- Cannot verify their identity online or
- Cannot verify their identity with the Form 15227 process or
- Are ineligible to file Form 15227

Taxpayers must make an appointment for an in-person meeting at a local TAC (Call 844-545-5640)

Note : Appointments may be limited due to availability.

Taxpayers must bring the following to verify their identity:

- One current government-issued picture identification document and
- Another identification document

Once your identity is verified you will receive a notice by mail containing your IP PIN within 4 to 6 weeks



## How does a Taxpayer receive their IP PIN?

- Each December, new IP PINs are generated for the upcoming filing season for current enrollees
- CP 01A notices containing the new IP PIN are mailed from mid-December to mid-January
- The following taxpayers will receive a CP 01A notice each year:
  - Form 15227 applicants
  - In-person TAC applicants
  - Identity theft victims who did not enroll online after January 2019
    - (If a valid address cannot be confirmed then the CP 01A notice is suppressed)\*
  - Taxpayers who enrolled online prior to January 2019
- Taxpayers who enrolled voluntarily online after January 2019, must log back into the Get an IP PIN application to retrieve their current IP PIN (These taxpayers will not receive a CP 01A notice)
- The Get an IP PIN application is available from late January to mid-November



# How to use the IP PIN when filing

## E-filed Return

- Your tax software or practitioner will tell you where to enter the IP PIN. If you can't find where to enter your IP PIN, search within your software for Identity Protection PIN or IP PIN or contact the software provider's help desk
- Each taxpayer claimed on a tax return who receives an IP PIN must have their IP PIN(s) entered on the tax return. This includes the IP PIN of any dependent(s) included in the tax return
- If a dependent has an IP PIN, it must be entered on the 'Form 1040 series' as well as 'Form 2441' and 'Schedule Earned Income Tax Credit'

## Paper Return

- Enter your IP PIN(s) as applicable in the boxes marked "Identity Protection PIN" in signature area of the tax return
- Each taxpayer who has an IP PIN must enter it on their tax return
- You don't need to enter an IP PIN for your dependent(s) when filing a paper tax return



# What if a Taxpayer Lost or Doesn't Receive an IP PIN Notice?

**Taxpayers may receive their current year IP PIN by:**

- **Accessing the Get An IP PIN Application (Fastest Method)**
  - Retrieve their IP PIN by logging into their account on IRS.gov
  - If the taxpayer does not have an account, they can create an account and retrieve their IP PIN
- **Calling the IRS help line at 800-908-4490**
  - Taxpayer will need to verify their identity and current mailing address
  - After verification is completed, a 4869C notice containing their IP PIN will be mailed to the taxpayer within 21 days

Note: If the taxpayer cannot obtain their IP PIN through either option, then the best alternative is to file a paper return without their IP PIN.



# Important Reminders about the IP PIN

- IP PIN protects your federal tax account from Identity Theft
- An IP PIN is valid for one calendar year, each year a new IP PIN is generated for your account
- An IP PIN must be used when filing any federal tax returns during the year including prior year returns
- **Never share your IP PIN with anyone** other than your tax preparer at the time of filing
- If unable to enroll online there are alternatives
  - Form 15227, Application for an IP PIN
  - In-Person Meeting at a local Taxpayer Assistance Office, (TAC)
- IP PIN participants must keep their address current including dependents
  - By filing Form 8822, Change of Address



## IP PIN Issues when filing electronically

- IP PIN was not entered, entered incorrectly or a prior year IP PIN was entered
- IP PIN is entered under the wrong taxpayer/dependent
- Not using or incorrectly using your IP PIN when electronically filing will cause your return to reject



# Get An Identity Protection PIN (IP PIN) IRS.gov/ippin

## Get An Identity Protection PIN (IP PIN)

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

### Individuals

Who Should File

How to File

When to File

Where to File

Your Information

Students

Employees

Parents

An Identity Protection PIN (IP PIN) is a six-digit number that prevents someone else from filing a tax return using your Social Security number or Individual Taxpayer Identification Number. The IP PIN is known only to you and the IRS. It helps us verify your identity when you file your electronic or paper tax return. Even though you may not have a filing requirement, an IP PIN still protects your account.

If you are a confirmed victim of tax-related identity theft and we have resolved your tax account issues, we'll mail you a [CP01A Notice](#) with your new IP PIN each year.

If you don't already have an IP PIN, you may get an IP PIN as a proactive step to protect yourself from tax-related identity theft.

If you want to request an IP PIN, please note:

- You must pass an identity verification process.
- Spouses and dependents are eligible for an IP PIN if they can pass the identity verification process.



Get an Identity Protection PIN YouTube video

**An Identity Protection PIN helps you lock your tax account from identity thieves**

IRS [www.irs.gov/ippin](http://www.irs.gov/ippin)

**Help your loved ones stay safe and secure.**

Tell them about the IP PIN program as a proactive way to protect themselves from tax-related identity theft.

IRS [www.irs.gov/ippin](http://www.irs.gov/ippin)



# **Tax Professional Data Breaches and How Tax Pros Can Protect Themselves**



# **Spear-phishing Scams Targeting Tax Professionals**



## Current Data Breach Statistics

**The recent Verizon Data Breach Investigations Report (DBIR) found:**

**“82% of breaches involved a human element” (e.g.,**

**Phishing, Misuse, or Error)**

**Phishing was one of the four main entry points into an organization**

**The recent Internet Crime Complaint Center (IC3) report Phishing/Vishing/Smishing/Pharming was listed as a Top 5 Crime Type reported over the last five (5) years**



## Common Schemes

**The most common schemes that target tax professionals are:**

**spear phishing**

**ransomware**

**unauthorized access**



# Phishing Lifecycle

**A Lure: enticing email content**

**A Hook: an email-based exploit (e.g., a phishing URL or malicious attachment)**

**A Catch: a transaction conducted by an actor following a successful attempt**



## “New Client” Scam 1<sup>st</sup> Email

***From: [REMOVED]***

***To: [TAX PREPARER]***

***Sent: Thu, Apr 21, 2022 3:06 pm***

***Subject: Extension Client Intake***

***Good Morning,***

***I am [REMOVED], married, father of three teenage boys and a business owner. My family and I have lagged behind in filing our taxes and I am hoping you are not at capacity and willing to take on a new client? I have all by books and forms in place, don't owe taxes and usually make estimated tax payments.***

***Please write back if you are open to new tax clients and how to proceed. Regards[REMOVED]***



## “New Client” Scam 2<sup>nd</sup> Email

***From: [REMOVED]***

***To: [TAX PREPARER]***

***Sent: Wed, May 4, 2022 6:14 am***

***Subject: Re: Extension Client Intake***

***Hi [TAX PREPARER], Sorry for the late response, things haven't been going as planned lately. I won't want to bore you with personal issues. As for my taxes, I usually don't owe taxes, applied my prior year refund and also made estimated tax payments to cushion effects of situations like these.***

***\*[REMOVED]\_1040\_ScanCopy.pdf***


***<hxxps://example[.]example/file/[REMOVED]>\****

***Above is a secure and SSL excerpted copy of my prior year returns for your perusal. Kindly review and advise on way forward... I look forward to talking with you.Regards[REMOVED]***



# IRS-themed Phishing Email

**From:** IRSOffice <noreply.mailadmin@prwire360.com>  
**Date:** November 23, 2021 at 6:29:11 AM CST  
**To:**  
**Subject:** Re: You are eligible to receive a tax status on Nov 23, 12:29:02 pm.



**Third Round of Economic Impact Payments Status Available.**

After the last annual calculations of your fiscal activity we have determined that you are eligible to receive a payment of \$532.00

We understand the challenges your business is facing due to the massive disruption caused by the Coronavirus (COVID-19) pandemic and want to provide you with funds to help you weather these difficult times.

Please click below to submit your application.

[Get Started](#)

Questions? We're here to help. Call us at 1-800-659-2955 | TTY/TDD: 1-800-877-8339 Office of Disaster Assistance U.S. Small Business Administration



Case-  
Custo...120.txt



## **Spear Phishing**

**Targets a specific audience**

**Appears as a familiar or trusted contact**

**Fellow tax practitioner**

**Tax software provider**

**Potential or current client**

**The goal is to convince you to open a URL or download an attachment**



# Account Takeover (cont.)

An official website of the United States Government



Help | News | English | Charities & Nonprofits | Tax Pros

File | Pay | Refunds | Credits & Deductions | Forms & Instructions

Search

Home / News / News Releases / Latest spearphishing scams target tax professionals

## Latest spearphishing scams target tax professionals

English | [Español](#) | [中文\(简体\)](#)

### Topics in the News

#### News Releases

News Releases for Frequently Asked Questions

#### Multimedia Center

#### Tax Relief in Disaster Situations

IR-2022-36, February 16, 2022

WASHINGTON — With tax season in full swing, the Internal Revenue Service, state tax agencies and tax industry today warned tax professionals of new email scams that attempt to steal their tax software preparation credentials.

The Security Summit partners warned these scams serve as a reminder that [tax professionals](#) remain prime targets for thieves. These thieves try to steal client data and tax preparers' identities in an attempt to file fraudulent tax returns for refunds.

The latest phishing email uses the IRS logo and a variety of subject lines such as "Action Required: Your account has now been put on hold." The IRS has observed similar bogus emails that claim to be from a "tax preparation application provider." One such variation offers an "unusual activity report" and a solution link for the recipient to restore their account.

"Scams continue to evolve, and this one is especially sinister since it threatens tax professional's accounts," said IRS



# “Account on hold” Phishing Email

Subject: Action Required: Your account is on hold (TXP099497)  
From: "IRS.gov" <[notification\\_taxpro.irs.gov@spoe-essling.at](mailto:notification_taxpro.irs.gov@spoe-essling.at)>  
Date: Thu, February 03, 2022 7:16 pm  
To:



## Your account has been put on hold

ALL tax preparers are required to apply a security feature to their Tax Pro account towards **2021 Tax Returns** processing.

- You have not updated your account

**It is mandatory that you update your account immediately.**

Please click <https://www.irs.gov/pro-service/Update.asp> to update your account now.

### Important

Failure to update your account within the next 48 hours will lead to your account being terminated and be barred from filing tax returns claims for 2021 tax season. Your access will be restored once you have updated your details.

Sincerely,  
[IRS.gov](https://www.irs.gov) eServices



# “Account on hold” Phishing Website

An official website of the United States Government

IRS Español | Exit

Please select your software below to get started



# Ransomware

Wana Decrypt0r 2.0

**Ooops, your files have been encrypted!** English



**Payment will be raised on**  
5/16/2017 00:47:55  
Time Left  
02:23:57:37

**Your files will be lost on**  
5/20/2017 00:47:55  
Time Left  
06:23:57:37

[About bitcoin](#)  
[How to buy bitcoins?](#)  
[Contact Us](#)

**What Happened to My Computer?**  
Your important files are encrypted. Many of your documents, photos, videos, databases and other files are no longer accessible because they have been encrypted. Maybe you are busy looking for a way to recover your files, but do not waste your time. Nobody can recover your files without our decryption service.

**Can I Recover My Files?**  
Sure. We guarantee that you can recover all your files safely and easily. But you have not so enough time. You can decrypt some of your files for free. Try now by clicking <Decrypt>. But if you want to decrypt all your files, you need to pay. You only have 3 days to submit the payment. After that the price will be doubled. Also, if you don't pay in 7 days, you won't be able to recover your files forever. We will have free events for users who are so poor that they couldn't pay in 6 months.

**How Do I Pay?**  
Payment is accepted in Bitcoin only. For more information, click <About bitcoin>. Please check the current price of Bitcoin and buy some bitcoins. For more information, click <How to buy bitcoins>. And send the correct amount to the address specified in this window. After your payment, click <Check Payment>. Best time to check: 9:00am - 11:00am GMT from Monday to Friday

**Send \$300 worth of bitcoin to this address:**  




## Deploy the “Security Six” Protections

- 1. Anti-virus software**
- 2. Firewalls**
- 3. Two-factor authentication**
- 4. Backup software/services**
- 5. Drive encryption**
- 6. Virtual Private Network (VPN)**



## Signs of Client Data Theft

**Client e-filed returns begin to reject**

**Clients who haven't filed tax returns begin to receive authentication letters (5071C, 4883C, 5747C) from the IRS**

**Clients who haven't filed tax returns receive refunds**





**Clients/Practitioners receive tax transcripts that they did not request**

**Clients who created an IRS Online Services account are notified that their account was accessed or disabled**

**Another variation: Clients receive notice that an account was created in their names**



## Reporting

**IRS, Treasury and/or tax-related phishing scams:**

**Please send full email headers to [phishing@irs.gov](mailto:phishing@irs.gov)**

**If you click on a nefarious link, download a document, etc.: Contact Your Tax Software Provider**

**Tax preparers who experienced a data breach:**

**Contact Stakeholder Liaison (SL): ([www.irs.gov](http://www.irs.gov) search “Stakeholder Liaison”)**

**[TIGTA.gov](http://TIGTA.gov)**

**[FTC.gov](http://FTC.gov) or [IdentityTheft.gov](http://IdentityTheft.gov)**



**Protect Your Business**

**Publication 4557 (*Safeguarding Taxpayer Data*)  
at [IRS.gov](https://www.irs.gov)**

***Small Business Information Security – The  
Fundamentals* at [NIST.gov](https://www.nist.gov)**

**Subscribe to e-News for Tax Professionals**



## Resources

### IRS.gov websites:

[www.irs.gov/newsroom/irs2goapp](http://www.irs.gov/newsroom/irs2goapp)

[www.irs.gov/ProtectYourClients](http://www.irs.gov/ProtectYourClients)

[www.irs.gov/identity-theft-central](http://www.irs.gov/identity-theft-central)

[www.irs.gov/securitysummit](http://www.irs.gov/securitysummit)



# ***Multi-Factor Authentication***



## Sign Up

If you don't have an IRS username, go back and create an account.

[← BACK](#)

## Log In

Already have a username? Welcome back!

Username



[LOG IN >](#)

[Forgot Username](#)

*PTIN and FIRE users need a separate account in this system*



## Log In

Verify that your Site Image and Site Phrase below are correct. If the Site Image and Site Phrase are not correct, please do not proceed.

Your Site Image:



Your Site Phrase:

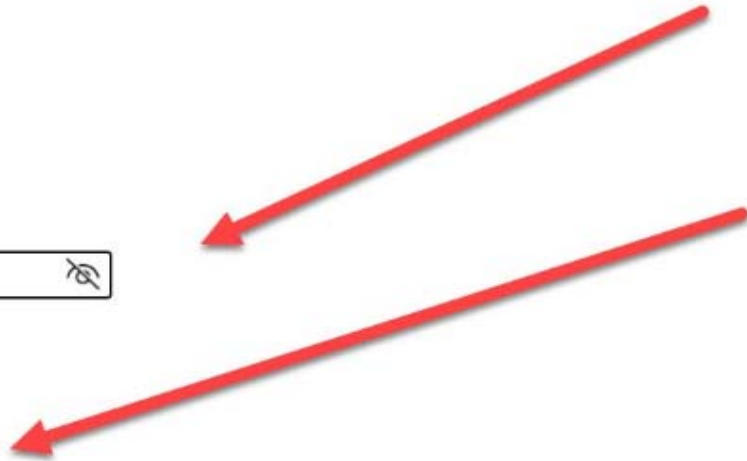
Maggie's Stuff

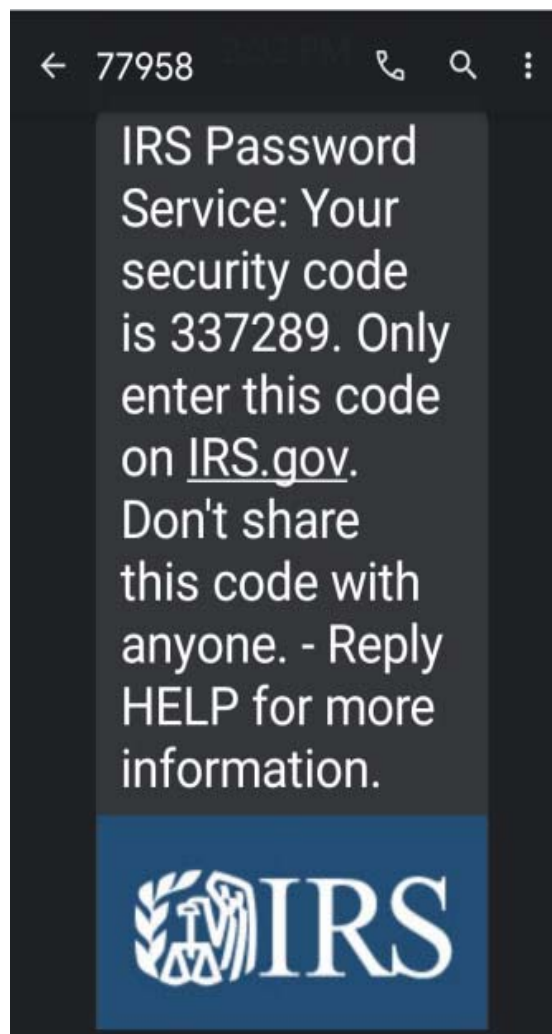
Password

[Forgot Password](#)

SUBMIT >

CANCEL







## We sent a security code to your phone

We sent a text message to your phone (ending in 5200). Please enter the code below.

6-digit security code

[Resend Security Code](#)

[No longer have access to this phone?](#)

**CONTINUE >**

[If you can't get a text message right now, you can get a security code via phone call.](#)

[Logout](#)



## **Creating a Written Information Security Plan for your Tax & Accounting Practice**



**IRS Publication 5708**



## Creating a Written Information Security Plan (WISP) for your Tax & Accounting Practice

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This document was prepared by the Security Summit, a partnership of the Internal Revenue Service, state tax agencies, private-sector tax groups as well as tax professionals. The mission of the Security Summit is to fight identity theft and tax refund fraud. •

This document is intended to provide sample information and to help tax professionals, particularly smaller practices, develop a Written Information Security Plan or WISP. It is not an exhaustive discussion of everything related to **WISPs** and **it is not intended to replace your own research, to create reliance or serve as a substitute for developing your own plan based upon the specific needs and requirements of your business or firm.** A written information security plan is just one part of what tax professionals need to protect their clients and themselves. Given the rapidly evolving nature of threats, the Summit also strongly encourages tax professionals to consult with technical experts to help with security issues and safeguard their systems.

There are many aspects to running a successful business in the tax preparation industry, including reviewing tax law changes, learning software updates, and managing and training staff. Creating a Written Information Security Plan or WISP is an often overlooked but critical component. Not only is a WISP essential for your business and a good business practice, the law requires you to have one. For many tax professionals, knowing where to start when developing a WISP is difficult. This guide provides multiple considerations necessary to create a security plan to protect your business, and your clients and comply with the law.



# Communications & Liaison

## STAKEHOLDER LIAISON

### WISP - Outline

The bare essentials of a Written Information Security Plan are outlined below. Be sure you incorporate all the required elements in your plan, but scale the comprehensiveness to your firm's size and type of operation. The elements in the outline are there to provide your firm a narrower scope of purpose and define the limitations the document is meant to cover. Therefore, many elements also provide your firm with a level of basic legal protections in the event of a data breach incident. For a detailed explanation of each section, please review the detailed outline provided in this document.

- I. Define the WISP objectives, purpose, and scope**
- II. Identify responsible individuals**
  - a. List individuals who will coordinate the security programs as well as responsible persons.
  - b. List authorized users at your firm, their data access levels, and responsibilities.
- III. Assess Risks**
  - a. Identify Risks
    - List types of information your office handles
    - List potential areas for data loss (internal and external)
    - Outline procedures to monitor and test risks
- IV. Inventory Hardware**
  - a. List description and physical location of each item
  - b. Record types of information stored or processed by each item



# Communications & Liaison STAKEHOLDER LIAISON



## Basic Security Plan Considerations for Tax Professionals



- Know your customer information (names, addresses, email addresses, bank accounts/routing numbers)
- Have employee protocols
  - New hires (training, accesses, need to know)
  - Departing employees (physical and system accesses, keys/passwords/files/thumb drives)
- Protect passwords (length, upper case/lower case, numbers, special characters, phrases)
- Encrypt files and email; use anti-virus software and establish firewall protections
- Dispose properly (files, computers, printers, thumb drives)
- Know what your insurance covers and know who to contact in event of breach

*This document is not intended to be all inclusive, but as a starting point for security plan development. Security plans should be appropriate for the type and size of your business.*



## **Where's My Refund**

**New feature allows taxpayers to check on the refund status of their current tax year and the two previous years.**

**Go to [IRS.gov/refunds](https://www.irs.gov/refunds) for more information.**



# e-News Subscriptions

IRS.gov/subscribe

The image shows two side-by-side screenshots of the IRS.gov website's e-News Subscriptions page. The left screenshot is in English, with the title "e-News Subscriptions" and a list of topics including "News Releases, Tax Law Updates and General Tax Information" and "Tax Professionals and IRS Partners". A red box highlights the "English" language selection button. A red arrow points from this page to the right page, with the text "in Spanish". The right screenshot is in Spanish, with the title "Suscripciones a noticias electrónicas" and a list of topics including "Notas de prensa, actualizaciones de la ley tributaria e información tributaria general" and "Profesionales de impuestos y socios de IRS". A red box highlights the "Español" language selection button. A red arrow points from this page back to the left page, with the text "in Spanish". Below the screenshots, the text "IRS.gov – keyword: e-News" is displayed.



IRS2Go Mobile App

IRS.gov/irs2go

## IRS2Go is the official mobile app of the IRS

Check your refund status, make a payment, find free tax preparation assistance, sign up for helpful tax tips, and more!

IRS2Go is available in both English and Spanish.

### Download IRS2Go for your mobile device



### IRS2Go offers many features





Get to Know the IRS  
IRS.gov/a-closer-look



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# A Closer Look

[English](#) | [Español](#)

**A Closer Look**

[Volunteer](#)

[Tax Statistics](#)

[Do Business with the IRS](#)

[Privacy Policy](#)

[Freedom of Information Act](#)



**Get to know the IRS, its people and the issues that affect taxpayers.**



# Virtual Meetings and Events



  
**Zoom Meeting**



**Podcast**



 **Cafe con Leche con AARP Florida**  
 May 1 at 2:24 PM · 🌐

¡PRONTO lanzaremos AARP Florida El Podcast. En nuestra primera edición, Maritza Rabinowitz, experta en impuestos del IRS, nos da detalles sobre el pago de impacto económico del gobierno para personas que reciben Seguro Social con dependientes que no presentan declaración de impuestos y cómo llenar la información antes del 5 de mayo en irs.gov bajo nos-filers y Obtener Mi Pago. Aquí, un anticipo de la entrevista donde provee esta valiosa información.





# Communications & Liaison STAKEHOLDER LIAISON

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