

IRS e-Services & Transcript Analysis Presentation

Learn the basics of IRS e-Services
and how to read the transcripts
from the Transcript Delivery System.



Roger Nemeth, EA

- Started managing tax franchises in 2006.
- Developed Audit Detective Transcript Reports in 2009.
- Qualified as an N.T.P.I. Fellow in 2015.
- Worked as a programmer for the largest Tax Resolution Company integrating automated transcript systems into workflow programs.
- Assisted in the downloading and research of over 30 million transcripts.



Objective

- Understand the features of the IRS e-Services available to tax professionals. The main feature is the Transcript Delivery System (TDS).
- Understand how to analyze raw IRS transcripts to understand the taxpayer's status with the IRS and identify current and potential issues. Potential refund and revenue generating opportunities for the tax practitioner can be identified as well.

Upon Course Completion

- Understand how to obtain IRS Transcripts through e-Services and alternatives including best practices.
- Understand how to interpret the raw data from the transcripts:
 - Identify taxpayer's current status.
 - Identify potential future issues.
 - Identify additional post filing refund opportunities for the taxpayer.
 - Identify revenue generating opportunities for the tax practitioner.

Introduction

The IRS Launched e-Services including the Transcript Delivery System (TDS) in 2004. Since then tax practitioners have had the ability to request & download transcript electronically.

Originally transcripts were used primarily to verify income and work on tax resolution cases. Today the uses have grown outside the tax industry to mortgage & student loan income verification and ID theft monitoring services. In the tax industry the use of transcript data has expanded as best practices have developed over time.

What Is IRS e-Services?

IRS e-Services is a suite of web-based tools that allow tax professionals and payers to complete certain transactions online with the IRS. The tools include Registration Services, e-file Application (EFIN's), Transcript Delivery and TIN Matching. These services are only available to approved IRS business partners such as EFIN Holders and Circular 230 Tax Professionals.

Features For the Tax Practitioner

- Sign up for an Electronic Filing Identification Number (EFIN).
- Close an EFIN or disassociate from an EFIN.
- Confirm number of E-Filed Returns under an EFIN (IRS recommends you check each EFIN during filing season to check for EFIN spoofing).
- Transcript Delivery System (The most beneficial feature).

How To Sign Up For IRS e-Services?¹

IRS.gov→Tax Pros→Access e-Services→Transcript Delivery System (TDS)→Access TDS→Create Account

Tax practitioners will need the following info:

1. A US Based mobile phone that matches the name on the cell phone account*.
 - Phones registered in a business name, land lines, VoIP phones, pre-paid phones and virtual phones like Google Voice will not verify in the system.
2. A credit card in the tax practitioner's name that is not a pre-paid card, debit card, American Express Card, or a business card.
 - I recommend a Visa or Mastercard, but Discover is supposed to work as well.
 - In lieu of a credit card the account numbers for a home mortgage loan, home equity loan, home equity line of credit, student loan or a car loan can be used.
3. A readily available e-mail address.
4. Social Security Number.
5. Must have filed a return in the last 7 years and know the last filing status of the last return filed. There is a six-week delay before current returns show up in the system.
 - If no prior filed returns the IRS offers an alternative registration option over the phone.
6. If the tax practitioner has a credit freeze with Experian it will need to be temporarily lifted before an attempt is made.

*Note: If the tax practitioner does not have a cell phone in their name or are unable to verify a cell phone the IRS will send a verification code via US Mail to register any device.

¹ IRS IRM 3.42.8.6 (10-01-2018) E-Services Secure Access Registration

Beware Of Name Changes For Existing e-Services Users

In some instances if you legally change your name the IRS may issue a new CAF number and not tell you. It can also really mess up your existing authorizations and new authorizations since you are using an old CAF number which is no longer valid.

The recommended best practice to fix this issue is to contact the IRS Stakeholder Liaison.

Only Use Internet Explorer When Using e-Services

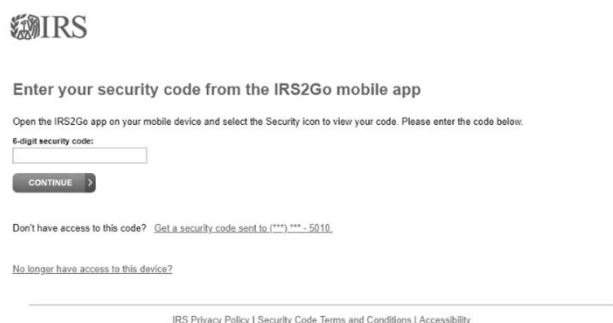
e-Services is an antiquated, cumbersome system with many quirks that make it difficult to use. The IRS notes: “e-services is compatible with IE6 to IE11 only”¹. Many users still try to use Edge, Chrome, Safari, or Firefox. We have had multiple users use non-approved browsers and try to change their passwords. They completed the process but the new password does not save and they lock themselves out trying to use the new password. Also, transcripts sometimes will not print from TDS using Chrome.

1 Questions and Answers Related to e-Services Migration To Secure Access – 10/4/2016 https://www.irs.gov/pub/irs-utl/q_as_related_to_e-services_migration_to_secure_access.pdf

New Two-Factor Authentication

On December 10, 2017 the IRS implemented a new login system for e-Services called Secure Access. All existing users were required to re-register with enhanced ID verification processes. The biggest change was the requirement to link a text or app enabled device to receive a verification code during each login process.

Most asked question:
Can I register more than one device or get the code sent to an E-Mail???



The screenshot shows the IRS logo at the top. Below it, the text reads: "Enter your security code from the IRS2Go mobile app". A sub-instruction says: "Open the IRS2Go app on your mobile device and select the Security icon to view your code. Please enter the code below:". There is a text input field labeled "6-digit security code:" followed by a "CONTINUE" button. Below the button, there are two links: "Don't have access to this code? [Get a security code sent to \(***-***-5010\)](#)" and "No longer have access to this device?". At the bottom, a small link reads: "IRS Privacy Policy | Security Code Terms and Conditions | Accessibility".

The Answer Is Yes

- How can I link two devices to one e-Services Account?
 - Once you link a phone number to your account you can add the IRS2Go App to a second device. You would get texts on one and use the App on the other.
 - This device does not need to be a phone.
 - Android or Apple Tablets.
 - Virtual Android Desktops on your desktop.
- How can I get the security codes sent to an e-mail?
 - When validating (or revalidating) your phone number choose the verify by mail option.
 - Once you receive the code in the mail use it to validate a Google Voice Number (I have not tried other virtual numbers, but it should work). Google Voice text messages can then be set up to forward to one or more E-Mail addresses.

Passwords Are Not To Be Shared

From the IRS e-Services New User Agreement:

“Except as specifically allowed under this agreement, you agree not to authorize or permit any other person to access and/or use your username, password, and PIN, or to access, visit, and/or use e-Services by use of your username, password, and PIN.”

People often ask is it illegal to share the password with my staff. The answer is no, BUT it is a violation of the terms of use and you could be suspended or banned from using e-Services if caught.

1 IRS e-Services New User Agreement posted at IRS.gov: <https://www.irs.gov/individuals/faqs-about-e-services-and-secure-access>

Create Or Close An EFIN

Navigate to the following Web Page after you have created and verified e-Services credentials:
IRS.gov→Tax Pros→Access e-Services→E-file Provider Services→Access E-FileApplication→Login Process

- **E-File Identification Number (EFIN)**
- Click “New Application” to add an EFIN.
- Click “Close Office” to remove an EFIN.

New Application

Close Office

External Services Authorization Management

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

New Application

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

NEW APPLICATION

All Applications

Showing Items 1 to 3 of 3

Doing Business As (Trade/Company Name)	Last Update	Application Status	Tracking Number	Type	View/ Edit	Delete
Sunshine Tax Solutions	07/26/2018	Completed	20150806114418155107	e-File	View/ Edit	Close Office
Roger W Nemeth	07/26/2018	Completed	20140517114422119349	e-File	View/ Edit	Close Office
AUDIT DETECTIVE LLC	09/20/2018	Disabled	20130515154345091055	IVES	View/ Edit	Close Office

Showing Items 1 to 3 of 3

Check Your EFIN Status To Prevent E-Filing Shutdown

- The IRS can shut your EFIN off if they suspect it is being used fraudulently.¹
- The IRS Recommends checking your EFIN Status weekly during the filing season.²
- This can get tricky for the tax practitioner.
 - In my experience, from user feedback, if you contact the IRS and report an EFIN has been compromised they work with you to get a new one.
 - If the IRS notifies you (especially if it involves prior tax years) they can suspend the EFIN immediately (even during filing season) and make the you apply for a new EFIN. During tax season it can take 6-8 weeks to get a new EFIN.

¹ IRS IRM3.42.10.2.4 (10-01-2018) Misuse of Electronic Filing Identification Number (EFIN) or Electronic Transmitter Identification Number (ETIN)

² IRS Pub 4557 Safeguarding Taxpayer Data A Guide For Your Business, Section "Review Internal Controls" page 4

Navigate To EFIN Status

IRS.gov → Tax Pros → Access e-Services → E-file Provider Services → Access E-FileApplication → Login Process → Select Edit EFIN → EFIN Status

Select EFIN Status

Compare this number with your software's number.

Note: This number rarely matches exactly with your software.

The screenshot shows the IRS E-file Provider Services interface. The top navigation bar includes links for e-services, Online Tutorials, Mailbox, Modify PIN, Sign Out, and Contact Us. The main content area is titled "EFIN Status" and displays the following information:

- Doing Business as Name: Sunshine Tax Solutions | EIN: [REDACTED]
- Application Type: e-File Application | Tracking Number: 20150806114418158107
- Application Status: Completed

The "EFIN Status" section indicates that the EFIN is "Active" and provides the Effective Date (08/06/2015 23:32 PM) and the user (CAGOB).

The "Electronic Return Origin (ERO) Activity by EFIN and Return Type" section displays a table with the following data:

EFIN	Return/Form Type	Processing Year	Transmitted YTD	Accepted YTD	Rejected YTD
[REDACTED]	1040	2019	15	15	0
[REDACTED]	1040	2018	20	20	0
[REDACTED]	1040	2015	1	1	0
[REDACTED]	1040	2017	20	20	0

Transcript Delivery System

- The Transcript Delivery System (TDS) allows users to request and download IRS transcripts.
- In order to access TDS a user must be registered for e-Services and listed as a Principal or Responsible Official on an EFIN with five (5) E-Filed returns in a calendar year.¹
 - These users can grant someone Delegated User access to e-Services.
- Exception: The IRS allows Circular 230 Professionals EA, CPA, & Attorneys who do not have five (5) E-Filed Returns to access TDS, but they need to apply for an EFIN as a sole Proprietor under their SSN.²
- A user also needs a Centralized Authorization File (CAF) Number to request transcripts.

¹ IRS.gov <https://www.irs.gov/e-file-providers/features-of-the-irs-e-file-application-using-e-services>

² IRS.gov <https://www.irs.gov/e-file-providers/circular-230-practitioner-e-services-access>

Delegated Users

- A delegated user can only download transcripts if they are listed on a 2848/8821 with their own CAF Number.
- Exception glitch for spouses: My wife is not a tax professional. She is a delegated user under my EFIN and can access any transcripts I have access to or she can get them under her own CAF number.
- To assign a delegated user just log into your e-Services Account and click on the EFIN application you would like to add them to (They only need to be delegated on one to get access).
 - The IRS does not allow Circular 230 practitioners to assign delegated users under their Sole Proprietor EFIN.

Alternatives To TDS For Getting Transcripts

- IRS Get Transcripts – Taxpayer application. Allows a taxpayer to create their own online account and request up to ten years of transcripts available for download immediately. Downloads are an encrypted PDF that do not allow copy and pasting into Excel.
- Call PPS - Request transcripts be sent to the SOR/e-Services Mailbox (More on this later in the presentation).
- Via US Mail – Taxpayers can request transcripts via US Mail through the Get Transcript App or by calling the IRS.
- In Person – Taxpayers can get transcripts from a local IRS Service Center. Some centers require an appointment and some do not provide transcripts.

CAF Number

- To request a CAF number complete an 8821 or 2848 on someone (taxpayer, spouse, etc.) and fax it to the IRS (The IRS has been bouncing 2848's in the tax practitioner's name recently).
 - The IRS should send you a letter with your CAF Number within 30 days, but often times the letter is not received. The letter is only sent after the first request.
 - Best Practice: Call the Practitioner Line 5-7 days later and advise them you forgot your CAF number (do not tell them you just applied or they will tell you to wait 30 days and call back). IRS.gov states you can call PPS and retrieve a forgotten CAF.
 - Note: This is the only time in working with e-Services you will call PPS instead of the E-Help Desk.
- In rare instances a user can have multiple CAF's. This is from the old days (over 10 years ago). The IRS has been trying to consolidate tax practitioners down to just one.
- CAUTION: A business can also be issued a CAF number but the business cannot get access to TDS, only individuals who work for a business. Be careful not to list your business CAF on the 2848 or 8821 because you will not get e-Services access to the transcripts. Also, make sure you only use the individual CAF when using TDS or all requests will fail.¹

¹ IRS IRM 21.3.7.3.2 (06-20-2014) Providing Lost/Forgotten CAF Numbers

IRS No Faxing Policy Update

In December 2018 the IRS announced, “In addition to masking PII data, the IRS also will stop faxing transcripts as of February 4, 2019 to both taxpayers and authorized third parties, including tax professionals. This safeguard applies to both individual and business transcripts.”¹

After the IRS re-opened after the Government Shutdown in January 2019 the IRS announced the following in January 2019, “The IRS slightly delayed the date it will stop faxing transcripts and worked with members of the tax professional community on an alternative to faxing that will allow certain tax practitioners access to data needed to file prior-year individual tax returns.”¹

No date had been announced yet when this presentation was submitted.

1 IRS Fact Sheet FS-2018-20, December 2018 (Updated January 2019) Steps for tax professionals to obtain wage and income transcripts needed for tax preparation

IRS Masked Transcripts UPDATED

On Sept. 23, 2018, a new transcript format became the default transcript and will display the following data on individual transcripts (Business transcripts are not masked):

- Last four digits of any SSN listed on the transcript: XXX-XX-1234
 - Last four digits of any EIN listed on the transcript: XX-XXX1234
 - Last four digits of any account or telephone number
 - First four characters of the last name for any individual (first three characters if the last name has only four letters)
 - First four characters of a business name
 - First six characters of the street address, including spaces
 - All money amounts, including wage and income, balance due, interest and penalties
- Wage & Income Transcripts are now available un-redacted via TDS by default.

1 IRS Fact Sheet FS-2018-16, September 2018 Coming soon: A new tax transcript to better protect taxpayer data

How To Obtain Unmasked IRS Transcripts

From the IRS:

~~“Starting January 7, 2019, tax practitioners who need an unmasked Wage and Income Transcript may call the Practitioner Priority Service line. Practitioners with proper authorization and with active e-Services accounts may request that an unmasked Wage and Income Transcript be sent to the Secure Object Repository mailbox. See Fact Sheet 2018-20 for details on the secure mailbox option. The mailbox is an e-Services tool. Practitioners must have an e-Services account. Tax professionals without an e-Services account may request that an unmasked Wage and Income Transcript be sent to the client’s address of record.”⁴~~

~~Note: Unmasked and un-redacted have the same definition in this presentation.~~

The IRS stopped redacting Wage & Income Transcripts in May of 2019 (without officially announcing it). To obtain unredacted Wage & Income Transcripts just request them through TDS or your ISP normally.

1 IRS Fact Sheet FS-2018-20, December 2018 (Updated January 2019) Steps for tax professionals to obtain wage and income transcripts needed for tax preparation

How To Obtain Unmasked IRS Transcripts

~~Tax practitioners must first go to the e-Services’ Transcript Delivery System to obtain a masked Wage and Income Transcript to see if it meets their needs. If employer information is still needed for tax preparation, tax practitioners may order an unmasked Wage and Income Transcript if the client does not have the employment information. The practitioner must:~~

~~Have a Centralized Authorization File (CAF) number in good standing;~~

~~Have an e-Services account and access to the SOR, the e-Services secure mailbox.~~

~~Tax practitioners who meet those requirements should take the following steps:~~

- ~~1. Call the Practitioner Priority Service line~~
- ~~2. Authenticate identity with CAF number, name, Social Security Number and Date of Birth~~
- ~~3. Fax a completed authorization form 2848/8821 (if needed)~~
- ~~4. Request an unmasked Wage and Income Transcript~~
- ~~5. Access e-Services secure mailbox to receive the unmasked Wage and Income Transcript~~

There Is A Tremendous Upside To The IRS No Faxing & Masked Transcripts

As a result of the no faxing and the transcript masking the IRS figured out they could deliver transcripts electronically to the Secure Object Repository (SOR) also known as the E-Service Mailbox.

This feature has been available since e-Services launched, but the IRS refused to utilize it and continued to fax transcripts for fifteen years.

Best Practice Getting Transcripts The Same Day As 2848/8821

On February 4th, 2019 the IRS updated IRM 21.2.3.5.3 & 21.2.3.5.4 to include BMF and masked IMF transcripts to be requested through PPS (with a valid 2848/8821) and placed in the SOR Mailbox.¹

This now allows tax practitioners to call PPS, fax a freshly signed 2848/8821, and request transcripts be sent to the SOR Mailbox immediately.

1 IRM Procedural Update Number: wi-21-0219-0109 Subject: e-Services Secure Mailbox for Authorized Representatives and Customer File Number Programming Fix 2/4/2019

IRS Transaction Code Resources

- IRS Transaction Codes Pocket Guide¹
- IRS Document 6209 - ADP and IDRS Information²
 - Section 8A, Master File Codes - Transaction, MF and IDRS Collection Status, Freeze and IDRS Status 48, Restrictive and Filing Requirements

¹ IRS.gov https://www.irs.gov/pub/irs-utl/transaction_codes_pocket_guide.pdf

² IRS.gov https://www.irs.gov/pub/irs-utl/6209_section%208a_2014.pdf

Intermediate Service Providers (ISP)

A checkbox has been added to the 2848 and 8821 to allow the taxpayer to authorize the designated representative(s) to access the taxpayer's IRS records via an Intermediate Service Provider. See Authority to access electronic IRS records via Intermediate Service Providers, later, for more information.

Intermediate Service Providers are privately owned companies that offer subscriptions to their software and/or services that your authorized representative can use to retrieve, store, and display your tax return data (personal or business) instead of your representative obtaining your tax information directly from the IRS through the IRS e-Services Transcript Delivery System. Intermediate Service Providers are independent of, and not affiliated in any way with, the IRS, and the IRS has no involvement in your representative's choice to obtain your tax information directly from the IRS or use an Intermediate Service Provider to indirectly obtain your tax information from the IRS.¹

¹ New e-Services User Agreement - <https://www.irs.gov/pub/irs-utl/New%20eServices%20User%20Agreement.pdf>

Authorization To Access Taxpayers Transcripts

- In order to get CAF Authority to obtain a taxpayers transcripts electronically the taxpayer must give authority by signing an IRS Form 8821 (Tax Information Authorization) or 2848 (POA).¹
- A 2848 can only be used by a Circular 230 Professional (CPA, Attorney, or EA) or the preparer of record in very limited circumstances. The 2848 allows the tax professional to access any information under the authority as well as represent the taxpayer in representing them to the IRS.
 - A 2848 carries tax advice liability for any tax year listed.
- An 8821 just allows the tax professional access to any tax matter and year authorized without the tax advice liability. The tax practitioner can call the IRS and ask questions about the taxpayer's account, but cannot negotiate on the tax payers behalf.

Note: If you are using an ISP to download transcripts you need to do the following:

- 2848 – Section 5a check the ISP Box.
- 8821 – Section 3 check the ISP Box.

1 IRS IRM 21.2.3.5.1 (10-03-2017)Disclosure Requirements

<div style="display: flex; justify-content: space-between;"> <div> 2848 <small>Rev. January 2018 Department of the Treasury Internal Revenue Service</small> </div> <div> Power of Attorney and Declaration of Representative <small>Go to www.irs.gov/efile for instructions and the latest information.</small> </div> <div> <small>OMB No. 1545-0047</small> For IRS Use Only Received by: _____ Name: _____ Telephone: _____ Fax: _____ Date: ____/____/____ </div> </div>		Page 2																			
Part I Power of Attorney <small>Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.</small>																					
1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7. Taxpayer name and address: John Smith 123 Main St Anywhere, FL 32112	Taxpayer identification number(s): 444-55-6666 Daytime telephone number: 850-555-9999 (Plan number of applicant)																				
2 Representative(s) must sign and date this form on page 2, Part II. Name and address: Bob Jones 333 Main St Anywhere, FL 32112 <input type="checkbox"/> Check if to be sent copies of notices and communications																					
CAF No. CAF Number or none PFN 999999999999 Telephone No. 850-555-1234 (Optional) <input type="checkbox"/> Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>																					
Name and address: <input type="checkbox"/> Check if to be sent copies of notices and communications <input type="checkbox"/> Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>																					
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3 Acts authorized. In addition to the acts listed on line 3, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I am authorized with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign my agreements, consents, or similar documents (see instructions for line 3a for authorizing a representative to sign returns). <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Description of Authority (see instructions for line 3a for authorizing a representative to sign returns)</th> <th style="width: 20%;">Tax Year Number (1940, 941, 722, etc.) (if applicable)</th> <th style="width: 40%;">Year(s) or month(s) (if applicable) (see instructions)</th> </tr> </thead> <tbody> <tr> <td>Income</td> <td>1040</td> <td>1990-2022</td> </tr> <tr> <td>Separate Assessment</td> <td>1040</td> <td>1990-2022</td> </tr> <tr> <td>Civil Penalties</td> <td>not applicable</td> <td>1990-2022</td> </tr> </tbody> </table>		Description of Authority (see instructions for line 3a for authorizing a representative to sign returns)	Tax Year Number (1940, 941, 722, etc.) (if applicable)	Year(s) or month(s) (if applicable) (see instructions)	Income	1040	1990-2022	Separate Assessment	1040	1990-2022	Civil Penalties	not applicable	1990-2022								
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Separate Assessment	1040	1990-2022																			
Civil Penalties	not applicable	1990-2022																			
4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF <input type="checkbox"/>																					
5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 3a for more information). <input type="checkbox"/> Authorize disclosure to third parties; <input type="checkbox"/> Substitute or add representative(s); <input type="checkbox"/> Sign a return; <input type="checkbox"/> Other acts authorized: _____																					
Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, trustee, administrator, or trustee-in-beneficiary of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer. IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER. Signature: _____ Date: _____ Title of applicant: _____ Print Name: _____ Print name of taxpayer from line 1. If other than individual: _____																					
Part II Declaration of Representative Under penalties of perjury, my signature below declares that: I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service; I am subject to regulations contained in Circular 230 (31 CFR, Subpart A, Part 10), as amended, governing practice before the Internal Revenue Service; I am authorized to represent the taxpayer identified in Part I for the matters specified there, and I am one of the following: a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below; b. Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below; c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service pursuant to the requirements of Circular 230; d. Officer—a bona fide officer of the taxpayer organization; e. Full-Time Employee—a full-time employee of the taxpayer; f. Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, stepparent, stepchild, brother, or sister); g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.306 of Circular 230); h. Unenrolled Return Preparer—subject to practice before the IRS is limited. An unenrolled return preparer who represents, provides the preparer (1) prepared and signed this return or claim for refund (or prepared if there is no signature upon the form) (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN and (4) processes the required Annual Continuing Education Program (see instructions for line 3a for more information); i. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.306). IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. Note: For designations d, e, enter your title, position, or relationship to the taxpayer in the "Signing jurisdiction" column. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Designation (Insert above "Title" (a-e))</th> <th style="width: 30%;">Signing jurisdiction (State or other licensing authority (if applicable))</th> <th style="width: 30%;">Bar, license, certification, registration, or enrollment number (if applicable)</th> <th style="width: 10%;">Signature</th> <th style="width: 10%;">Date</th> </tr> </thead> <tbody> <tr> <td>c</td> <td>IRS</td> <td>00000000-EA</td> <td></td> <td></td> </tr> <tr> <td>a</td> <td>Enter State</td> <td>BAR # for attorney</td> <td></td> <td></td> </tr> <tr> <td>b</td> <td>Enter State</td> <td>State CPA License #</td> <td></td> <td></td> </tr> </tbody> </table>		Designation (Insert above "Title" (a-e))	Signing jurisdiction (State or other licensing authority (if applicable))	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date	c	IRS	00000000-EA			a	Enter State	BAR # for attorney			b	Enter State	State CPA License #		
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c	IRS	00000000-EA																			
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b	Enter State	State CPA License #																			

Form 2848 (Rev. 1-2018)

Tax Information Authorization		Tax Information Authorization																																	
8821		8821																																	
(Rev. January 2015)		(Rev. January 2015)																																	
Department of the Treasury Internal Revenue Service		Department of the Treasury Internal Revenue Service																																	
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Why should you pull IRS Transcripts?

“Everyone lies!!!”

Stop trying to figure out what your client’s problem or status is by having them tell you. Gather their basic facts, collect any IRS correspondences and have them sign a 2848 or 8821 so you can access their transcripts.

8821/2848 Best Practice

- Many tax practitioners are currently getting most or all of their clients to sign an 8821/2848 so the client data can be accessed when needed.
- I personally recommend using the 8821 because there is no tax advice liability. If your clients are always in collections you may want to use the 2848.

Best Practice Obtain The IRS Installment Agreement Amount

A best practice is to obtain the Installment Agreement (IA) amount for a taxpayer who owes under \$50k (and potentially more in the future) without calling the IRS. Follow these steps:

1. Log into the IRS Onl ine Payment Agreement (OPA). If you have a 2848 on file login with your credentials.
 1. Alternatively the taxpayer can create their own login. This is the same login they would use for Get Transcripts. If creating their account for the first time the cell phone does not need to be in their name which increases the success rate.
2. You can answer all the questions but they do not need to be accurate since you are not actually submitting the request.
3. When you get to the how much can you pay screen enter \$25 (minimum amount for field). The OPA will then display the IRS minimum acceptable amount as calculated by their computers. This should be the same amount if you call collections.

IRS Transcript Analysis Best Practice

A best practice when analyzing transcripts is to copy and paste them into Excel. Specifically copy the transactions from the Account Transcripts. The benefits are:

- Sort the transactions by date.
 - IRS Account transactions are not in chronological order which makes it nearly impossible to analyze the transcript itself.
 - Copy all the transaction on to one sheet or copy the transactions for each transcript onto a separate worksheet.
- Use Excel to calculate the number of days between transactions for calculating Statute of Limitation Dates.
- Create a dashboard to track specific events by year in relation to each other.

Sample Spreadsheet

Tax Year	Return Filed	Lien	Collections	Exam	Account Balance	Accrued Balance	Penalties
2019	No						
2018	Yes			Yes	\$0	\$0	\$0
2017	Yes				\$0	\$0	\$0
2016	SFR	Yes	Yes	Closed	\$22,123	\$24,313	\$4,875
2015	Yes				\$0	\$0	\$0
2014	Amended	Removed			\$0	\$0	\$0
2013	No				\$0	\$0	\$0
2012	No				\$0	\$0	\$0
2011	Yes				\$0	\$0	\$0
2010	Yes				\$0	\$0	\$0

Sample Spreadsheet

Code	Explanation	Cycle	Date	Amount
460	Extension of time to file tax return ext. Date 10-15-2015		3/18/2015	\$0.00
806	W-2 or 1099 withholding		4/15/2015	(\$1,490.00)
150	Tax return filed	20153005	8/17/2015	\$6,032.00
170	Penalty for not pre-paying tax 9/16/2025	20153005	8/17/2015	\$20.00
276	Penalty for late payment of tax	20153005	8/17/2015	\$113.55
196	Interest charged for late payment	20153005	8/17/2015	\$46.53
971	Notice issued CP 0014		8/17/2015	\$0.00
971	Tax period blocked from automated levy program		10/19/2015	\$0.00
670	Payment 1040 201412		12/21/2015	(\$186.00)
670	Payment 1040 201412		1/21/2016	(\$70.00)
670	Payment 1040 201412		2/19/2016	(\$70.00)
971	Installment agreement established		3/1/2016	\$0.00
971	No longer in installment agreement status		11/14/2016	\$0.00
971	Tax period blocked from automated levy program		11/21/2016	\$0.00
971	First Levy Issued on Module		4/17/2017	\$0.00
			Sum	\$4,396.08

Types of IRS Transcripts & What Years Should You Access:

- Account (1998-Present)
- Return (Request them all. Available for current and prior 3 years)
- Wage & Income (Request both forms & summary for the past 10 years)
- Separate Assessment (Same as account transcripts)
- Civil Penalties (Same as account transcripts)
- TXMOD (As needed via FOIA or PPS)

Note: Do not use Record of Accounts since they do not update as often as Account Transcripts.

Info That can be determined from the Account Transcripts

- Compliance (Was return filed or not and what type: Original, SFR, Amended).
- Exam Status (None, Active, or Closed).
 - Exam Type (Income Under Reporting or Exam).
- ASSED Date (Assessed Statute Expiration Date).
- CSED (Collection Statute Expiration Date also known as Statute of Limitations).
- RSED (Refund Statute Expiration Date)
- Account Balance.
- Qualification for Fresh Start Installment Agreement or OIC.
- Active Collection Status (None, Active, or Closed).
- Lien Status (None, Active, or Released).
- Fraud indicators (Accuracy Related Penalties or Penalty for Fraud).
- First Time Penalty Abatement Eligibility.
- Notices Issued.
- Track Estimated Payments.

Compliance

- For collections the IRS requires filing compliance for the past 6 tax years.¹
- A tax year is considered compliant if either an original return is filed or a Substitute For Return (SFR) is filed.
- Check the transcript for the following transcript codes:
 - 150-Tax Return Filed (Indicates an Original was filed).
 - 150-Substitute tax return prepared by IRS (Indicates an SFR was started).

Best Practice: If the client needs tax resolution start working on the tax returns as soon as possible. Pull the Wage & Income Transcripts and gather data from taxpayer.

1 IRS IRM 5.1.11.2.3.1.1 (01-15-2010) Documentation of Compliance

Substitute For Return (SFR)

- Usually an original return can be filed after an SFR to reduce tax liability.
- An original return can also be filed after an SFR to start the ASER date.
- It is very difficult to determine if an original return was filed and accepted after an SFR was filed. PPS has trouble figuring it out.
- After an SFR is started the Return Transcript will not be generated even if an original return is later accepted. The IRS modifies the SFR based on the entries on the original return.
- The following are **STRONG** indicators an original return has been accepted after SFR filing on the Account Transcript:
 - Look for transaction "Prior tax abated".
 - Filing status other than "Single" or "Married Filing Separately".
 - Exemptions other than "1".
 - Look at AGI minus Taxable Income. SFR is only standard deduction and 1 exemption.

Check For Examinations

(More on this in the How to Detect Audits Presentation)

- After the compliance check look for Audits/Exams
- Check the account transcript transactions for “Examination of tax return” or “Review of unreported income”. These indicate the audit process has started (Not the audit itself).
- An audit can show up 30 days to 9 months on an Account Transcript before the actual start of the audit.
- The following transactions indicate an audit has concluded: “Closed examination of tax return” or “Additional tax assessed”.
- Occasionally audits show on the account transcript but the IRS does not follow through. The IRS has until the Assessed Statutes Expiration Date (ASED) to assess.

Active Collections Check

- Collections determines the speed at which we must handle the case.
- Check the account transcript transactions for “Notice of Intent to Levy – issued”.
 - 30 days after this date indicates the start of active forced collections.
- The following events suspend active collection activity.
 - Pending or established Installment Agreement.
 - Pending or established OIC.
 - Bankruptcy or other legal action. (including CDP)
 - Innocent Spouse.
 - Currently Not Collectible.
 - Suspension of Tax Collection for Military Personnel.
- If any of these events end and there is still a balance the taxpayer is back in active forced collections.
- Note: If the client is already under a wage levy it will need to be released. Bankruptcy is the only situation the IRS is required to release the levy if the IRS is owed without any other qualifications.

Check For Federal Tax Liens

On the Account Transcript the transaction “582 Lien placed on assets due to balance owed” indicates a lien has been placed on the account.

If you observe a “583 Lien Released” or “Lien Removed” there is no longer a lien on the account unless another 582 appears with a more recent date.

Often times the original lien expires before the CSED expires. When the IRS attaches a lien they use the current CSED date the date of filing. If any tolling events happen after the lien is filed the lien will end prior to the extended CSED. The IRS can and does refile the liens.

Calculate CSEDs AKA the 10 Year Rule

- Collection Statute Expiration Date (CSED) How long the IRS has to collect an assessment.¹
- If possible get the IRS CSED calculations by calling PPS.
 - According to TIGTA the IRS CSEDs are inaccurate 40% of the time there is a tolling event.²
- List all the assessments on a spreadsheet and then find the starting and ending date for all of the tolling events.
- Remember most of the Account Transactions are manually input by the IRS employees so always check with your client to confirm the dates.
- CSED's are the single most important datapoint to determine how a tax resolution case will be worked.

¹ IRS IRM 25.6.1.2 (10-01-2001) What is a Statute of Limitation

² TIGTA Report Reference: 2013-30-098, Recalculations of the Collection Statute Expiration Date Were Not Always Accurate, 9/16/2013

CSED Tolling Events

There are several events that suspend or extend the CSED date.¹ These are often referred to as “Tolling Events” and the most common are:

- **Offer In Compromise (OIC)** - For the duration of the pending offer plus 30 days if rejected.
- **Tax Court** - For the duration of the case.
- **Bankruptcy** - For the duration plus 6 months.
- **Collection Due Process (CDP) Hearing** - Tolls for the duration plus up to 90 days.
- **Pending Installment Agreement** - For the duration plus 30 days if rejected.
- **Terminated Installment Agreement** - Tolls for 30 days after termination.
- **Taxpayer Out Of The Country For Longer Than 6 Months** - For the duration plus an additional 6 months.
- **Military Deferment** - Duration of combat zone deployment plus an additional 270 days.
- **Innocent Spouse** – The lesser of the following: The waiver is filed possibly TC 971 Innocent spouse balance cleared, 90 days after the TC 971 Innocent spouse claim received, or If a Tax Court petition is filed, when the Tax Court decision becomes final, plus, in each instance, 60 days.

1 IRS IRM 5.1.19.2.2 (05-23-2013) Integrated Data Retrieval System (IDRS) Transaction Codes (TC) That Suspend Or Extend A CSED

CSED Calculation Example

- The taxpayer has a 150 - Tax Return Filed on 4/15/2013 for \$5,000.
- Taxpayer filed bankruptcy 1/1/2014 which ended on 6/1/14. From the Account Transcript:
 - 520-Bankruptcy or other legal action filed - 1/1/2014
 - 521-Removed bankruptcy or other legal action - 6/1/14
- The CSED without any tolling would be 4/15/2013 plus 10 years and 1 day = 4/16/2023
- Because the bankruptcy occurs after the assessment and before the 10 year date it tolls the CSED for the duration (152 days) Plus 6 months (182 days) = 3/13/2024. The bankruptcy tolls for a total of 332 days (152+182).

The Big Disagreement Do SFR's Have A CSED?

Yes they do.

I have many more examples.

- SFR 9/9/2002
 - Original never filed.
- Tax, penalty & interest assessed on 5/19/2003.
- No tolling events.
- CSED expired on 5/20/2013 and balance written off.

2000				
460	Extension of time to file tax return ext. Date 08-15-2001	4/15/2001	\$0.00	
460	Extension of time to file tax return ext. Date 10-15-2001	4/15/2001	\$0.00	
670	Payment	4/15/2001	(\$1,000.00)	
808	W-2 or 1099 withholding	4/15/2001	(\$319.00)	
148	Inquiry for non-filing of tax return	5/22/2002	\$0.00	
570	Refundal account action pending	9/9/2002	\$0.00	
150	Substitute tax return prepared by IRS	9/9/2002	\$0.00	
404	Final notice before tax is determined by IRS	12/17/2002	\$0.00	
495	Resolved tax determination	4/29/2003	\$0.00	
599	Tax return secured	4/30/2003	\$0.00	
280	Additional tax assessed	5/19/2003	\$9,414.00	
196	Interest charged for late payment	5/19/2003	\$1,311.92	
166	Penalty for filing tax return after the due date	5/19/2003	\$1,821.37	
276	Penalty for late payment of tax	5/19/2003	\$1,052.35	
170	Penalty for not pre-paying tax	5/19/2003	\$427.46	
971	Tax period blocked from automated levy program	2/9/2004	\$0.00	
971	Collection due process Notice of Intent to Levy -- issued	5/24/2004	\$0.00	
971	Collection due process Notice of Intent to Levy -- return receipt signed	6/7/2004	\$0.00	
582	Lien placed on assets due to balance owed	4/15/2005	\$0.00	
530	Balance due account currently not collectable	7/8/2005	\$0.00	
276	Penalty for late payment of tax	11/13/2006	\$971.40	
971	Notice issued CP 071A	11/10/2008	\$0.00	
971	Notice issued CP 071A	11/15/2010	\$0.00	
971	Notice issued CP 071A	11/14/2011	\$0.00	
960	Appointed representative	4/16/2012	\$0.00	
530	Balance due account currently not collectable	7/23/2012	\$0.00	
971	Account match for federal levy payment program	8/27/2012	\$0.00	
971	Final notice before levy on social security benefits	8/27/2012	\$0.00	
971	Notice issued CP 0091	8/27/2012	\$0.00	
670	Payment	11/21/2012	(\$280.95)	
670	Payment	11/21/2012	(\$280.95)	
608	Write-off of balance due	5/20/2013	(\$13,398.55)	
583	Removed lien	6/21/2013	\$0.00	

Are Your Employees Stealing Returns

If you have an 8821/2848 on file for your clients and you notice one of your preparers has had a drop in retention you can pull some of their client returns who have not filed yet in your system. The transcript shows the PTIN and Preparer EIN. If they are not there they are self prepared. A follow up call to the customer asking to earn their business back usually will answer your questions.

SSN: XXX-XX-0919
 SPOUSE SSN: XXX-XX-5600
 NAME(S) SHOWN ON RETURN: ESTE
 ADDRESS: 13108
 FILING STATUS: Married Filing Joint
 FORM NUMBER: 1040
 CYCLE POSTED: 20181605
 RECEIVED DATE: Apr. 15, 2018
 REMITTANCE: \$0.00
 EXEMPTION NUMBER: 3
 DEPENDENT 1 NAME CTRL: ESTE
 DEPENDENT 1 SSN: XXX-XX-3723
 DEPENDENT 2 NAME CTRL:
 DEPENDENT 2 SSN:
 DEPENDENT 3 NAME CTRL:
 DEPENDENT 3 SSN:
 DEPENDENT 4 NAME CTRL:
 DEPENDENT 4 SSN:
 PTIN: XXX-XX-9077
 PREPARER EIN: XX-XXX4429

Determine Sch C, Sch F and Partnership Net Income

This is particularly useful when trying to reconstruct income on SFR returns older than ten years (no W&I Transcripts are available).

- From the account transcript the SE Taxable Income for the taxpayer and spouse is box 4 from the Short Schedule SE.
- The Total Self Employment Tax is box 5 from the Short Schedule SE.

ACCOUNT BALANCE:	0.00	AS OF: Jan. 01, 2019	Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.
ACCURED INTEREST:	0.00	AS OF: Jan. 01, 2019	
ACCURED PENALTY:	0.00		
** INFORMATION FROM THE RETURN OR AS ADJUSTED **			
ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	0.00		
EXEMPTIONS:			
FILING STATUS:	01		
ADJUSTED GROSS INCOME:	22,109.00		
TAXABLE INCOME:	11,709.00		
TAX PER RETURN:	4,654.00		
SE TAXABLE INCOME TAXPAYER:	21,970.00		
SE TAXABLE INCOME SPOUSE:	0.00		
TOTAL SELF EMPLOYMENT TAX:	3,361.00		
RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER):	Oct. 13, 2018		
PROCESSING DATE:	Jan. 07, 2019		

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1b
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A other than farming; and Schedule K-1 (Form 1065-B), box 9, code 21. Minors and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	3
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax. don't file this schedule unless you have an amount on line 1b.	5
6 Deduction for one-half of self-employment tax. Multiply line 4 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 55	6

Calculating Net Income

To reverse engineer the account transcript numbers to get the net income do the following:

- Calculate the sum of SE Taxable Income for the taxpayer and spouse and then divide by (0.9235). The sum of SE Taxable Income is 92.35% of net income.
 - In our sample transcript on the previous page the SE Taxable Income is \$21,970.
 - $\$21,970 / 0.9235 = \$23,789.93$ The actual Sch C net income from the return transcript is \$23,790.
- **Note:** Short Schedule SE Line 4 instructions: Multiply line 3 by 92.35% (0.9235).

Confirm Client Is Making Installment Agreement Payments

Review the account transcript for any transaction codes indicating payments have been made. Payments usually take 7-10 days to appear on the transcript once the IRS has processed the payment.

Confirm Estimated Tax Payments

A negative number in the current calendar year transcript assessed balance indicates an estimated payment or a deferred refund from the previous tax year.

Discover Forgotten Retirement Accounts

Simply review you're the Wage and Income Forms transcript with your client and review the 5498's.

Check for Required Minimum Distributions (RMD)

If your client is 70 ½ + year of age review 5498's and 1099-R's on the Wage and Income Transcript to verify client is taking RMD.

Account Assigned to a Private Collection Agency

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
130	Tax return filed	20152005 06-08-2015	\$14,819.00
n/a	30221-505-60928-5		
806	W-2 or 1099 withholding	04-13-2015	-\$11,704.00
460	Extension of time to file tax return ext. Date 10-15-2015	04-13-2015	\$0.00
960	Appointed representative	04-22-2015	\$0.00
706	Credit transferred in from 1040 201112	03-03-2014	-\$5.00
276	Penalty for late payment of tax	20152005 06-08-2015	\$31.10
196	Interest charged for late payment	20152005 06-08-2015	\$13.83
971	Notice issued CP 0014	06-08-2015	\$0.00
971	Tax period blocked from automated levy program	11-02-2015	\$0.00
530	Balance due account currently not collectable	12-07-2016	\$0.00
971	Notice issued CP 0040	07-10-2017	\$0.00
971	Collection referred to a private debt collection agency	07-10-2017	\$0.00

IRS Loophole

If a case goes to private collections submit a 2848 for the client and notify the private collection agency in writing you are representing the client and want it transferred back to IRS Collections.

In my experience the IRS is not actively working the cases that are returned to the IRS from private collection agencies.

Do You Ever Have Returns Reject For Name SSN Mismatch

- A tax practitioner with TDS access can attempt to request a transcript with the name and SSN that failed.
- No 8821/2848 is required. TDS checks for SSN name mismatch prior to checking for CAF.
- Keep trying name variations until TDS returns a CAF pass or fail message instead of the SSN name mismatch. (The IRS does not monitor this). That is the name to file the return under.
- This also works to verify the name and SSN on new clients prior to sending in their 2848/8821.
- This works for all tax entities with an SSN or EIN (Not sure about ITIN).

Example of SSN Name Mismatch

The screenshot shows the IRS.gov website with the "Taxpayer Information" section. A warning message states: "Attention Please! The information provided does not match IRS records. Please correct the information provided and try again. If the information provided is correct, you may submit a manual request to your IRS office so that the additional research can be performed." Below this, the "Required" section contains a form for "Taxpayer Information (as shown on tax form)". The form fields are as follows:

* TIN:	333-00-3333
Customer File Number:	
* First Name:	ROGER
Middle Initial:	
* Last Name:	NEMETH
And Taxpayer's Current Information, if different	
First Name:	
Middle Initial:	
Last Name:	

Review Last Four Years of Returns For Refund Opportunity

National Tax Chains have educated consumers on this for years. Tax practitioners can review the last four years of tax returns in just a few minutes. Look for the anomalies and out of place items.

This can also be done manually just by pulling the last four Return Transcripts and comparing them side by side.

Finding Return Anomalies

2013 Schedule E is the only year with a profit.

INCOME SUMMARY				
INCOME	2012	2013	2014	2015
TAX RETURN FILED:	Original	Original	Original	Original
WAGES, SALARIES, TIPS, ETC:	\$80,570	\$88,627	\$97,490	\$107,239
TAXABLE INTEREST INCOME: SCH B:	\$12	\$13	\$15	\$16
TAX-EXEMPT INTEREST:	\$0	\$0	\$0	\$0
ORDINARY DIVIDEND INCOME: SCH B:	\$0	\$0	\$0	\$0
QUALIFIED DIVIDENDS:	\$0	\$0	\$0	\$0
REFUND OF STATE/LOCAL TAXES:	\$0	\$0	\$0	\$0
ALIMONY RECEIVED:	\$0	\$0	\$0	\$0
BUSINESS INCOME OR LOSS (Schedule C):	\$45,695	\$50,265	\$55,291	\$60,820
CAPITAL GAIN OR LOSS (Schedule D):	(\$3,000)	\$11,500	(\$4,200)	(\$4,620)
OTHER GAINS OR LOSSES (Form 4797):	\$0	\$0	\$0	\$0
TOTAL IRA DISTRIBUTIONS:	\$0	\$0	\$0	\$0
TAXABLE IRA DISTRIBUTIONS:	\$0	\$0	\$0	\$0
TOTAL PENSIONS AND ANNUITIES:	\$0	\$0	\$0	\$0
TAXABLE PENSION/ANNUITY AMOUNT:	\$0	\$0	\$0	\$0
RENT/ROYALTY/PARTNERSHIP/ESTATE (SCH E):	(\$13,362)	\$51,236	(\$14,562)	(\$16,018)
RENT/ROYALTY INCOME/LOSS:	(\$13,362)	\$51,236	(\$14,562)	(\$16,018)
ESTATE/TRUST INCOME/LOSS:	\$0	\$0	\$0	\$0
PARTNERSHIP/S-CORP INCOME/LOSS:	\$0	\$0	\$0	\$0
FARM INCOME OR LOSS (Schedule F):	\$0	\$0	\$0	\$0
UNEMPLOYMENT COMPENSATION:	\$0	\$0	\$0	\$0
TOTAL SOCIAL SECURITY BENEFITS:	\$0	\$0	\$0	\$0
TAXABLE SOCIAL SECURITY BENEFITS:	\$0	\$0	\$0	\$0
OTHER INCOME:	\$0	\$0	\$12,365	\$2,145
SCHEDULE EIC SE INCOME:	\$0	\$0	\$0	\$0
SCHEDULE EIC EARNED INCOME:	\$0	\$0	\$0	\$0
SCH EIC DISQUALIFIED INC:	\$0	\$0	\$0	\$0
TOTAL INCOME:	\$109,915	\$120,907	\$132,997	\$146,297

Conclusion

This presentation only scratched the surface of the amount of raw taxpayer data tax practitioners have access to through TDS and other avenues. Many of these data points allow a tax practitioner to be proactive as opposed to reactive to potential IRS issues and refund opportunities. A tax practitioner that becomes proficient in analyzing transcripts also increases their potential revenue stream from existing clients.

QUESTIONS?

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