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Exam

The Who, What, Where, Why, When, and How of Practitioner Use of IRS Online Tools

By George A. Hani and Mary I. Slonina

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The use of Internal Revenue Service (IRS or the Service) online tools, from taxpayer account transcript requests to data transmittal during a formal IRS examination, short cuts a variety of tasks that taxpayers and practitioners had to accomplish, in the not-so-distant past, *via* IRS telephone lines, faxes, and paper mailings. What practitioners, and taxpayers, can access online today, is significantly more than what could be accessed a decade ago. IRS online tools continue to evolve and increase the accessibility of taxpayer information online, along with increasing the types of tasks and communications between taxpayers and the IRS that can be accomplished online. Online tools remove efforts, sometimes burdensome efforts, in gathering taxpayer information and transmitting information to the Service, by reducing time spent on requests to the Service, eliminating certain paper submissions to and from the Service, and eliminating processing times of paper submissions by the Service.

In this column, we will highlight specific IRS online tools that practitioners may use in gathering client Federal tax information, making particular submissions to the Service, representing clients before the Service, and simply getting certain tasks completed.[1] While this column discusses current online tools, we would anticipate, and hope, that the Service is able to continue to develop its online tools, adding to, and evolving, the current information and communication accessibility.

Where to Start: Form 2848

All referenced online tools can be found within *IRS.gov*. There are two particular landing pages where practitioners can survey online tools, with very evident titles; one is the webpage titled "Tools,"[2] and the other is the page titled "Tax professionals."[3] A search within *IRS.gov*, or even a third-party engine search such as on Google, can also provide direct links to specific IRS online tools.

The first online tool that a practitioner should review and consider, on a webpage titled "Submit Forms 2848 and 8821 online," allows for online uploading of a Form 2848, *Power of Attorney and Declaration of Representative*,[4] so the authorization may be recorded to the Service's Centralized Authorization File (CAF). This online tool also allows for the uploading of a Form 8821, *Tax Information*

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Authorization; and a practitioner may request the withdrawal of a specific taxpayer authorization with this tool. When a practitioner first enters the site for this tool, the practitioner must go through an identity verification process with their ID.me account.[5] An ID.me account is necessary for many of the IRS online tools that will be referenced in this column. Establishing an ID.me account is separate and distinct from the tools at *IRS.gov*. If you do not have an ID.me account, and attempt to access an IRS online tool that requires an ID.me account, the IRS online tool will direct you to the appropriate website to create an ID.me account.

Once in the upload tool, the tool will take a practitioner through several screens with questions before the practitioner gets to a screen allowing for the uploading of the Form 2848. Signatures on an *online uploaded* Form 2848 may either be signed in ink (and then electronically scanned for upload), or the signatures may be electronic. Note, Forms 2848 that are faxed or mailed to the Service must have a "wet" ink signature and may not use electronic signatures.[6]

If using an electronic signature, the upload tool will ask the practitioner if they have "authenticated the identity of the taxpayer on line 1 [of the Form 2848] or have personal knowledge of the taxpayer's identity." The landing page for the upload tool includes discussion on authenticating individual taxpayers and entity taxpayers (*i.e.*, business, tax-exempt, and BBA partnership). Pursuant to guidance on the tool's landing page,[7] the Service will accept the following electronic signatures on an uploaded Form 2848:

- Typed name that is typed on a signature block;
- Scanned to digitized image of a handwritten signature that is attached to an electronic record;
- Handwritten signature input onto an electronic signature pad;
- Handwritten signature, mark or commend input on a display screen with a stylus device; or
- Signature created by a third-party software.

Forms 2848 are recorded to the CAF in order of Service receipt, regardless of how the Form 2848 is submitted; the three options of submission being online, fax, or mail. However, as receipt of an online uploaded Form 2848 is instantaneous, an uploaded Form 2848 is generally recorded sooner after submission than a faxed Form 2848, and clearly sooner than a mailed Form 2848.[8] And once authorization is recorded on the CAF, that also means that the practitioner can communicate with the IRS on the authorized forms and years without needing to provide the Form 2848 to whomever at the Service the practitioner is interacting with. For example, a Form 2848 that is recorded to the CAF means that a practitioner does not have to fax their Form 2848 to a Practitioner Priority Service (PPS) telephone assistor when calling that telephone line for assistance, thereby avoiding the wait time of faxing and the telephone assistor having to review the Form 2848.

The Service has a website where practitioners can check on the expected processing time of a submitted Form 2848.[9] As with any Form 2848, if an uploaded Form 2848 contains errors, it may be rejected by the Service, and the practitioner will have to determine the error on the Form 2848 and resubmit the form. Lastly, a practitioner can view all their active Forms 2848 in their Tax Pro Account, as described below.

What: Tax Pro Account

IRS Tax Pro Account was launched in 2021, allowing practitioners to manage their taxpayer authorizations, *i.e.*, Forms 2848, and view certain taxpayer information.[10] The Service has been continually adding updates to Tax Pro Account these last five years, and practitioners should monitor Service announcements on any developments or additional capabilities to Tax Pro Accounts. As with other IRS online tools, a practitioner uses their ID.me account to sign into their Tax Pro Account. Within the account, a practitioner then uses their assigned CAF number to link all their current taxpayer authorizations to their Tax Pro Account.

The first capability of a Tax Pro Account is that it allows a practitioner to send a Power of Attorney request, or a Taxpayer Information Authorization request, directly to an individual taxpayer's IRS online account, *i.e.*, an Individual Taxpayer Account, which is discussed later in this column. Once the individual receives the authorization request, the individual can approve the request in their online account, thus eliminating the need to prepare a Form 2848 or Form 8821. Again, this specific tool is only available to process authorizations for individual taxpayers, not entity taxpayers. As referenced earlier, the Tax Pro Account does contain a link to the webpage for online upload of Forms 2848 and Forms 8821 (individual and entity).

The primary capability of a Tax Pro Account is that it allows a practitioner to view all the current authorizations they have on file with the Service. For each taxpayer, a practitioner can view the following:

- The exact type of authorization on file (*i.e.*, Form 2848 or Form 8821), and the tax periods and forms the practitioner is authorized to view;
- Account balances (within the parameters of authorization); and
- Payment activity (with the parameters of authorization).

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A Tax Pro Account serves as an immediately accessible repository of all a practitioner's authorizations. This allows a practitioner to pinpoint a taxpayer and view what years and forms the practitioner is authorized for (or if an authorization is currently pending). A practitioner can use this information to then turn to representing and assisting a taxpayer through other online tools, or through direct, in-person contact with the Service (*via* an examination, calls to the PPS telephone line, *etc.*).

What: Transcript Delivery Service

The Transcript Delivery Service (TDS) is arguably one of the more comprehensive IRS online tools currently available to tax practitioners. As with the Tax Pro Account, a practitioner accesses TDS using ID.me verification. TDS can be accessed at various locations on the IRS website, including on the "E-Services" page,[11] and within a Tax Pro Account as well.

Within TDS, a practitioner can request, with respect to business entities, Tax Return Transcripts, Account Transcripts, and Record of Account Transcripts.[12,13] For individual taxpayers, a practitioner can request those three types of transcripts, along with Wage and Income Transcripts, and Verifications of Non-Filing.[14] The type of information needed by a practitioner will guide which transcript or transcripts to request. Although TDS does provide access to an extensive range of tax form transcripts (1120 series, 1065 series, 1040 series, information returns, employment tax returns, *etc.*), not each and every tax form is available within the TDS transcript options. The system also has limitations on how far back in time a transcript can be requested; limitations will vary depending on whether the transcript is for an individual or business, and can also vary depending on the type of transcript requested. Additionally, depending on the type of transcript requested, TDS might not list a particular tax form in which the transcript type is available for online delivery.[15]

In order to request a transcript, proper authorization will have to be on file with the CAF for the specific form and tax year (or quarter) transcript that is requested.[16] This is where, practically, the Tax Pro Account comes into consideration. When requesting the online delivery of a transcript, the practitioner must enter the name and Taxpayer Identification Number (TIN)[17] into TDS to whom (or to which) the transcript request relates. The TDS system requires the entry of a taxpayer name exactly how it is recorded in IRS systems; the Tax Pro Account will confirm the reflection of the taxpayer's name in IRS systems, therefore ensuring that a practitioner enters the "correct" taxpayer name in TDS.[18]

In requesting a transcript, the request and online delivery process is fairly self-explanatory in TDS. On the home screen for TDS, a practitioner will click on the "On-Line Transcript Request" link, situated prominently in the middle of the screen under the "What Can You Do" title. On the next screen, the practitioner will (1) choose how the transcript will be delivered, either "On-Line" or in the "Secure Mailbox"; (2) choose individual taxpayer or business taxpayer; and (3) enter the practitioner's CAF number. The next landing screen will be to complete the specific transcript request: entering the taxpayer's name and TIN, entering the type of transcript requested, and then entering the tax form and tax year for the transcript; multiple transcript years (or quarters) of the same tax form can be made in one request. After entering the requested transcript information, a practitioner will click "Add Request" and the online screen will populate with a listing of the transcript, or transcripts, that are requested; the practitioner can edit the list as needed.

When the list is final, the practitioner will click "Complete." If the practitioner chose "On-line" delivery at the beginning of the request process, the next screen will have generated the transcript(s), with a link to view and download each transcript. If a transcript does not generate, the "Status" column on this screen will indicate if there was an issue in generating the transcript. A common issue that results in a transcript failing to generate is that TDS cannot verify the practitioner's authority to receive the requested information; such lack of verification comes from a lack of Form 2848 authorization being recorded on the CAF.

If the practitioner chose "Secure Mailbox" delivery, after the practitioner clicks "Complete," the system will take the practitioner to a screen that lists the transcripts that have been generated and delivered to the practitioner's Secure Mailbox; this screen will also contain a "Status" column to confirm if there was an issue in generating the transcripts. To access the transcripts, the practitioner should click on the "Mailbox" button, which is located on the top banner of any TDS screen; this button will take the practitioner to their Secure Mailbox, where any generated transcripts will have been delivered. For completeness, this Secure Mailbox is also referred to in IRS guidance as the Secure Object Repository (SOR) and is a repository of not only TDS-delivered transcripts, but also other forms of electronic communication and delivery from the IRS.

While TDS is immensely helpful in obtaining taxpayer information through a variety of transcripts, there are certain IRS "internal" transcripts practitioners might

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seek out from the Service that cannot be generated on TDS. Such transcripts include TAXMOD and ENMOD, two common IRS transcripts that practitioners seek out because they contain information that is not provided for on the transcripts available in TDS.[19] Ultimately, internal transcripts are print screens of specific IRS databases, and contain various IRS transaction codes that have to be translated.[20] These internal transcripts, more often than not, can be obtained by calling the PPS telephone line, with an appropriate authorization on a Form 2848. If the PPS agrees to provide the internal transcript to the practitioner, the transcript can be delivered either by fax or mail.

What Else Is Online?

In addition to Tax Pro accounts and TDS, there are numerous other IRS online tools that practitioners can utilize while assisting clients in tax matters, or, as needed, direct their clients to utilize. These tools are not exclusively for the use of practitioners, unlike Tax Pro Accounts, and do not necessarily require a Form 2848 or Form 8821; although certain tools, as indicated, do require authorization if a practitioner acts on behalf of the taxpayer. Below is an instructive, but not exhaustive, list of such tools. This is also a good reminder to routinely research, and simply explore, *IRS.gov* for online tools and updates as tools have undergone particular development in the last few years.

Taxpayer Digital Communication Program

Practitioners representing a taxpayer during an IRS examination should be aware of Taxpayer Digital Communication (TDC), a program that provides secure messaging capabilities and secure file sharing capabilities on a web-based platform. Available for certain examinations, TDC secure messaging allows a taxpayer to electronically communicate with the IRS in an online environment following increased U.S. government security and compliance requirements.[21] While the examiners avoid the use of e-mail in transmitting taxpayer-specific information (and practitioners should too), such avoidance does not exist within the secure TDC environment. The TDC secure file sharing capabilities allow the upload of documents for examinations that fall into the jurisdiction of the Service's Large Business & International Division. For a practitioner to use TDC secure messaging, or secure file sharing, a Form 2848 is required and a specific taxpayer consent form (or possibly a memorandum of understanding) must be completed. Practitioners should raise the use of TDC tools with the Service at the beginning of an examination, if the examiner herself has not raised TDC.

Processing Status for Tax Forms

A go-to webpage on *IRS.gov* is entitled "Processing status for tax forms" for anyone, taxpayers and practitioners alike, to see at what general point in time the IRS is at in working through processing queues for various IRS forms and submissions.[22] For example, the webpage will list a particular form, or form series, and then state that the Service is currently processing that type of form based on when it was received by the Service in a specific month and year. The webpage contains processing statuses for a variety of forms, including the 1040 series, 1120 series, Form 941, *Employer's Quarterly Federal Tax Return*, and Form SS-4, *Application for Employer Identification Number (EIN),* to name a few. There is a status for items such as Form 14039, *Individual Identity Theft Affidavit*, and Form 14039-B, *Business Identity Theft Affidavit*. As already referenced in this column, this webpage also states processing statuses of Forms 2848 and Forms 8821 to be recorded onto the CAF. There is also a status category for "general correspondence" and "other correspondence," neither of which term is specifically defined, although the webpage does state that "other correspondence" includes "injured spouse, exempt organization, and employee plans." These two catch-all categories are also read to include items such as requests for updates or corrections to taxpayer accounts and penalty abatement requests.

Obtaining an EIN for a Domestic Entity

Instead of faxing or mailing a Form SS-4, an EIN can be obtained for a domestic entity using the Service's long-standing online tool found at *IRS.gov* under the webpage title "Get an employer identification number."[23] By completing the online application, an EIN can be generated in mere minutes. However, as stated, this online tool is only available to entities that have a principal place of business in the United States. If the entity has a principal place of business outside the United States, then the entity will have to either call the IRS for an EIN assignment or fax or mail a Form SS-4 to the IRS.

If a practitioner obtains an EIN for a client, the practitioner should have appropriate authorization as the "third-party designee" to obtain the EIN; this is a limited authorization, solely for purposes of obtaining the EIN and expires as soon as the EIN is assigned and released to

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the third-party designee. The most direct way to record third-party designee authorization is to have the client complete a Form SS-4, inclusive of naming the practitioner as the third-party designee on designated lines on the form. The practitioner can then use the completed Form SS-4 to make the online application and obtain the EIN. The practitioner should then maintain a copy of the Form SS-4, in case there is ever a need to substantiate third-party authorization.

Setting Up a Payment Plan

For individual taxpayers, a practitioner, with an appropriate Form 2848, may apply online for a payment plan of taxes at *IRS.gov* under the webpage title "Online payment agreement application."[24] Whether a payment plan is an option, and what type of payment plan is an option, will be dependent on the dollar amount of tax due and in what time frame the individual taxpayer can agree to pay the balance due. Business tax accounts are not eligible to apply online for a payment plan, and rather a practitioner must call the appropriate IRS phone line to apply.

Individual Tax Accounts and Business Tax Accounts

Lastly, it is important to highlight two continually developing online tools, the Individual Tax Account[25] and the Business Tax Account.[26] Through a Tax Account, a taxpayer can, to name a few actions, view tax balances and payment history, make payments, view certain transcripts, and view certain IRS notices and letters. Tax Accounts are developed specifically for taxpayer use; in fact, these accounts are not accessible to a practitioner through a Form 2848 or Form 8821 authorization. The set-up of these online accounts is specific to the taxpayer. For business entities, a "designated official," may set-up and access a Business Tax Account; who is eligible to be a business entity's designated official is defined depending on the type of entity (*i.e.*, corporation, partnership, tax-exempt organizations, *etc.*). Generally, a designated official is someone that has a level of legal authority over the entity, such as an officer of a corporation, or a partner of a partnership. The eligibility specifics for a designated official are provided for on *IRS.gov*.[27] Once a designated official has been established on a Business Tax Account, the designated official can then authorize a "designated user," who may also access the Business Tax Account; again, the eligibility specifics for a designated user can be found on *IRS.gov*.[28] Whoever is accessing a Business Tax Account, or an Individual Tax Account, must first access it through said individual's ID.me account.

It is important for practitioners to know about these accounts, what taxpayer information and items can be obtained from these accounts, and what action taxpayers can take within these accounts. It could possibly be prudent for a practitioner to encourage a client to establish a Tax Account, for ease of action and ease of reliance on a practitioner for basic tax information items. As with any of the online tools discussed in this column, practitioners should stay informed on developments with Individual and Business Tax Accounts.

When A Phone Call or Mailing Is Still Necessary

While all the online tools we have discussed are positive, and significant, steps forward in moving IRS services and communications online, these tools are not a "one-stop" shop. There remain numerous items that can still only be accomplished through either telephonic or written communication with the Service. However, many of these administrative actions and information-gathering tasks could reasonably make their way online one day.

Further Details on Transcript Entries

Transcripts are just that. Transcripts. They have line entries with transaction codes, dollar amounts, and dates, but sometimes the dots do not always connect with merely reviewing a transcript. Calling the appropriate IRS telephone line, speaking to a revenue agent, or contacting another IRS employee, might be necessary to obtain further details on transcript entries.

Authorization Not Yet Recorded on the CAF

If a Form 2848 has not yet been recorded to the CAF, and a practitioner needs a transcript immediately, or some other form of information that could not be obtained on a Tax Pro Account or TDS, the practitioner will have to call the PPS telephone line (or other appropriate IRS telephone line). Once on PPS, the practitioner can fax the Form 2848 to the phone assistor, and once the authorization has been verified over the phone, the phone assistor can directly discuss the necessary issues with the practitioner; the PPS phone assistor can also electronically send a transcript to a practitioner's Secure Mailbox.

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Transcripts Not Available on TDS

As discussed earlier, certain internal transcripts cannot be obtained through TDS, therefore necessitating a call to the PPS telephone line (or other appropriate IRS telephone line) to request the transcript.

Penalty Abatement Requests

When a taxpayer needs to request penalty abatement, that has to be accomplished with either a telephone call to the IRS, or a written submission. The IRS will grant First Time Abate (FTA) to eligible taxpayers *via* a telephone call; an authorized practitioner can make an FTA request on the PPS telephone line as well. Note, the Service's new Automatic Exemption from Penalty (AEP) program is set to replace FTA,[29] and with AEP an eligible taxpayer will obtain penalty abatement automatically; there will be no need to contact the IRS. If a taxpayer cannot obtain relief with FTA, or AEP, the taxpayer could assert reasonable cause for penalty abatement, but that must be asserted in a written submission to the Service.

Individual Information Updates

The Form 1040, *U.S. Individual Income Tax Return*, has a check box for a taxpayer to indicate that there is a new address being reported on the form. However, if there is significant time between an address change, and the next Form 1040 filing, a taxpayer might want to consider paper filing a Form 8822, *Change of Address (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)*, to ensure that any IRS correspondence goes to the new address, including the mailing of refund checks. *IRS.gov* also indicates that an individual may call the Service to report an address change.[30] If an individual has legally changed their name, the individual must report the name change to the Social Security Administration, and then complete any future IRS filings with the new name. Although there is presumed communication and name verification between the Social Security Administration and the Service, an individual might still receive correspondence from the IRS on the name change and verifying identity.

Entity Information Updates

For an address change, various entity tax returns, including Form 1120, *U.S. Corporation Income Tax Return*, and Form 1065, *U.S. Return of Partnership Income*, include checkboxes to note that a new address has been reported on the form. But as referenced above with individual addresses, a business should consider reporting an address change to the Service without waiting for the next tax return filing. Again, IRS correspondence and refund checks are mailed to the address on record with the Service; missing such correspondence or refund checks can be detrimental. A Form 8288-B, *Change of Address or Responsible Party – Business*, notifies the IRS of a business address change or change to the taxpayer's responsible party and must be paper filed with the Service. When a business entity undergoes a legal name change, the name change has to be reported to the Service. Tax returns also have checkboxes to indicate an entity name change. However, as with an address, it might be prudent to notify the Service sooner than later of an entity's name change. Reporting a name change to the Service must be done with a written request that includes substantiation of the legal name change.[31]

Payment Transfers

A telephone call, or written submission, must be made if a taxpayer wants to move a payment from one tax period (or tax form) to another tax period. A practitioner can make this request with appropriate authorization.

Payment Plans

As previously discussed, business taxpayers are not eligible to apply online for a tax payment plan, unlike individual taxpayers. Business taxpayers have to call the appropriate IRS telephone line, and often submit forms in writing, to enter a payment plan.[32] Additionally, individual taxpayers who do not meet the allowances for an online payment plan application, must contact the Service about a plan either *via* telephone or through written correspondence.[33]

Where Are We Heading?

While online tools might arguably be arriving slowly, and a little late compared to other Federal agencies, momentum is picking up at the Service to allow taxpayers, and tax practitioners, to accomplish tasks and communicate with the IRS online. The online tools we have discussed in this column save not only time, effort, and money, for taxpayers, but also result in less in-person contact with Service employees for items that do not necessarily require substantive in-person contact. Moving various items to online tools also reduces time and effort at the Service on

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answering telephones and processing paper submissions for purely administrative items, just to name a couple. Tax practitioners should familiarize themselves with the Service's online tools, utilize those tools when possible, and encourage clients to utilize those tools as necessary. And, as repeatedly stated, practitioners should be monitoring the development of existing tools and watching for the announcement of new tools.

ENDNOTES

[1] This column does not provide discussion on the electronic filing of tax returns, nor electronic payments to the Service.

[2] *See www.irs.gov/help/tools* (last visited Sep. 2, 2026).

[3] *See www.irs.gov/tax-professionals* (last visited Sep. 2, 2026).

[4] *See www.irs.gov/tax-professionals/submit-forms-2848-and-8821-online* (last visited Sep. 2, 2026).

[5] ID.me is tool that allows individuals to prove their identity online. Various U.S. agencies use ID.me for identification purposes, including the Social Security Administration and the Department of Veterans Affairs. An individual only has to create one ID.me account, and that one account allows for the individual to verify their identity with any agency or organization that uses ID.me verification. In fact, if a tax practitioner uses their IRS Individual Tax Account to address their personal Federal tax compliance online, then that practitioner will already have an ID.me account established.

[6] *See www.irs.gov/tax-professionals/submit-forms-2848-and-8821-online#electronicsignature* (last visited Sep. 2, 2026).

[7] *Id.*

[8] The instructions to Form 2848 provide the appropriate IRS fax numbers and IRS mailing addresses to send a Form 2848 to if the form is not submitted online. Additionally, IRS employees engaging with a practitioner may forward a Form 2848 to the CAF for recording; such employees include revenue agents, revenue officers, and Practitioner Priority Service phone assistors), who are directly provided a Form 2848 while working a taxpayer issue with the practitioner.

[9] *See www.irs.gov/help/processing-status-for-tax-forms* (last visited Sep. 1, 2026).

[10] *See www.irs.gov/tax-professionals/tax-pro-account* (last visited Sep. 1, 2026).

[11] *See www.irs.gov/e-services* (last visited Sep. 2, 2026).

[12] Tax Return Transcripts show line items from the filed tax return form. Account Transcripts show a limited amount of information from the filed tax return, such as taxable income and tax assessed; but the Account Transcript will show activity such as the return filing date, payment dates, credits applied, amended return filings, examination activities, collection activities, *etc.* A Record of Account Transcript combines the information provided on the Tax Return Transcript and Account Transcript.

[13] A business entity can also request an Entity Transcript, which at the least, will confirm entity-level information, such as the name, address, and EIN on IRS systems for that taxpayer.

[14] Wage and Income Transcripts show data from information returns that have been filed with the IRS, such as Forms W-2, Forms 1099, Forms 1098, *etc.* A Verification of Non-Filing letter will state that the IRS has no record of a processed Form 1040 series tax return, for the individual, as of the date of the letter request.

[15] For example, with respect to a business entity, there are over 40 tax forms that can have an Account Transcript generated in TDS; but with a Record of Account transcript for a business entity, there are only 5 tax forms that can have that type of transcript generated in TDS.

[16] As already discussed, a Form 2848 will have to be filed either electronically, by fax, or by mail. The TDS system does not, in and of itself, process authorizations.

[17] TIN is the catch-all term for either a Social Security Number (SSN), Employer Identification Number (EIN), or Individual Taxpayer Identification Number (ITIN).

[18] Particularly with respect to an entity, the entity's legal name might be truncated in the IRS system. For example, the word "Corporation" might be reflected as "Corp" in the IRS system; or the word "Trust" might be reflected as "TR." It can save a lot of trial and error for a practitioner to reference their Tax Pro Account authorization information when entering a taxpayer's name and TIN into TDS.

[19] A TAXMOD transcript is requested by tax form and year. This transcript will provide information such as the applicable assessment statute date and the refund statute date, and it can give more in-depth detail to actions that have been recorded to the taxpayer's account for that tax form and year. An ENMOD is an internal transcript for a business entity, which records information such as (but not limited to) current and prior entity names, current and prior mailing and street addresses, return filing obligations, entity-level elections (*e.g.*, entity classification, S-Corp), and disaster relief application.

[20] IRS Document 6209, *ADP and IDRS Information*, is a reference guide a practitioner can use to translate internal transcripts. The document can be found at *www.irs.gov/privacy-disclosure/document-6209-adp-and-idrs-information* (last visited Aug. 24, 2026), with the last in time version available being from 2023. However, IRS coding on transcripts changes minimally, if at all year to year, and the 2023 version can most likely still be relied upon for many translation purposes.

[21] For a description of the security standards around TDC secure messaging, *see www.irs.gov/help/communicate-securely-with-the-irs-online* (last visited Sep. 2, 2026).

[22] *See www.irs.gov/help/processing-status-for-tax-forms* (last visited Sep. 1, 2026).

[23] *See www.irs.gov/businesses/small-businesses-self-employed/get-an-employer-identification-number* (last visited Sep. 1, 2026). A domestic entity can no longer obtain an EIN by calling the IRS; the options for EIN assignment for a domestic entity are either online, *via* fax, or *via* mail.

[24] *See www.irs.gov/payments/online-payment-agreement-application* (last visited Sep. 1, 2026). A Form 8821 is not accepted for this type of practitioner representation, and not all Form 2848 authority designation levels can represent taxpayer for payment plans; the "attorney" designation is accepted for representation in a payment plan online application.

[25] *See www.irs.gov/payments/online-account-for-individuals* (last visited Sep. 2, 2026).

[26] *See www.irs.gov/businesses/business-tax-account* (last visited Sep. 2, 2026).

[27] *See www.irs.gov/businesses/manage-access-in-business-tax-account#user* (last visited Sep. 2, 2026).

[28] A tax practitioner might be eligible to be a designated user on client's Business Tax Account. However, whether a client providing such access is prudent within an engagement with a tax practitioner should be thoroughly evaluated. If a designated user, or a designated official, no longer has the appropriate authority from an entity to access the Business Tax Account, but said individual still can practically access the account, such situation can raise numerous taxpayer privacy concerns, and possibly professional ethical considerations.

[29] *See www.irs.gov/payments/administrative-penalty-relief* (last visited Sep. 3, 2026). AEP is being phased in during the summer of 2026. This webpage also discusses FTA, and provides a comparison of FTA and AEP.

[30] *See www.irs.gov/taxtopics/tc157* (last visited Sep. 3, 2026).

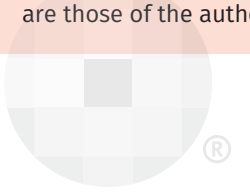
[31] *See www.irs.gov/businesses/business-name-change* (last visited Sep. 3, 2026).

[32] *See www.irs.gov/payments/online-payment-agreement-application* (last visited Sep. 1, 2026).

[33] *Id.*

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