BENNETT THRASHER LLP

# Understanding and Using IRS and State DOR e-Services

**PRESENTERS:**
**JAMES PICKETT**, Director, *Tax Controversy Practice*
**CHRIS STEPHENS**, Senior Manager, *Tax Controversy Practice*

October 27, 2025

# Presenters

Scan me to check in for CPE Credit


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# Presenters


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## James Pickett, Director, *Tax Controversy*

James Pickett is a Director in Bennett Thrasher’s Tax Controversy practice, where he is responsible for helping clients manage their tax disputes involving both field and correspondence audits; post- audit issue resolution, including representation in IRS Appeals; IRS penalty and collection notices; claims; and other tax compliance-related matters.

Prior to joining Bennett Thrasher, James worked for the Internal Revenue Service for more than 29 years, serving in various positions in the three largest divisions of the IRS.

# Presenters

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**Chris Stephens, Senior Manager, *Tax Controversy***

Chris Stephens is a Senior Manager in Bennett Thrasher's Tax Controversy practice. He represents both businesses and individuals in federal and state tax audits and has significant experience handling matters in the IRS Independent Office of Appeals.

Chris also handles state and local tax protests across the country, helping clients navigate complex audit and assessment issues. In addition, he assists clients in mitigating tax exposure through multistate tax planning and voluntary disclosure agreements. His industry experience includes construction, healthcare, professional services, and technology.

Prior to Bennett Thrasher, Chris provided state and local tax consulting services for two other large national accounting firms. Chris is a licensed attorney with the State Bars of Georgia and Maryland.

# Agenda

- IRS e-Services - Overview and Registration e-Services Registration - ID.me
- IRS Tax Pro Account
- IRS Transcript Delivery System (TDS)
- IRS SOR Mailbox
- Upload Forms 2848 and 8821 to IRS Centralized Authorization File (CAF)
- TIN Matching
- IRS e-Services Help Desk
- State Revenue Department e-Services - GA and SC DOR
- Questions & Answers

# e-Services

# e-Services

e-Services is a suite of web-based tools for tax professionals, reporting agents, mortgage lenders and payers to transact with the IRS. To access accounts, you must accept terms of agreement when you sign in.

## Use Chatbot

Tax professionals can get help with new IRS chat feature

- Get answers to your questions about e-Services, e-file applications, transmitter control codes and electronic filing system
- For account-specific que

## e-File Provider Services

Access IRS e-file application and e-file transmission methods.

# Sign In or Create a New Account

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.

ID.me is an account created, maintained, and secured by a technology provider.

If you don't have an ID.me account, you must create a new account.

## Sign in with an existing account

Sign in with ID.me

OR

## Create a new account

ID.me Create an account

# Create an ID.me Account

## Create an ID.me account

**Multiple ID.me accounts are not allowed.**
[If you have an ID.me account, use it to sign in.]

**Need to use ID.me for work?**
[Follow these steps.]

* Indicates a required field

**Email ***

Enter your personal email address

**Password ***

Enter password

**Confirm Password ***

Reenter password

☐ **Remember me**
For your security, select only on your devices.

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# Tax Pro

# IRS Tax Pro

## Real-time processing

- POA and TIA requests to individuals
- Withdrawal of POA or TIA
- CAF number requests (individuals only)

## One-stop access

- Taxpayer information
- Active POAs and TIAs
- Online POA and TIA requests and status

## Who can use this tool

Anyone can request TIA and view taxpayer information with Tax Pro Account.

To request POA, you must have authority to practice before the IRS as an attorney, certified public accountant, enrolled actuary or enrolled retirement plan agent.

# Welcome

**What's new**

Payments on behalf of individual clients:

- Make a payment
- View and create payment plans

## Request Authorization

You can send a request for Power of Attorney (POA) or Tax Information Authorization (TIA) to a taxpayer's account. To request POA or TIA, you need a Centralized Authorization File (CAF) number. If you don't have one, request a CAF number.

REQUEST POA   REQUEST TIA

### Your Requests

View authorization requests you sent to taxpayers through Tax Pro Account.

**View Your Requests**

### Taxpayers

You can view taxpayers with active Authorizations recorded on the Centralized Authorization File (CAF) when you link your CAF number.

**View Taxpayers**

### Notifications

**Get Notified by Email**

Sign up in your profile.

### Secure Messages

View and exchange messages and files with the IRS.

ACCESS MESSAGING

About Secure Messaging

IRS

[redacted]

Tax Pro Account Home | Authorization Requests | **Taxpayers**

Account Home / Taxpayers

# Taxpayers

Taxpayers with active authorizations recorded on the Centralized Authorization File (CAF).

## Active Authorizations

To view authorization details, select a taxpayer name.

**CAF Number:** [redacted]

Taxpayers are listed alphabetically with Taxpayer Identification Number (TIN).

| Taxpayer Name | TIN |
|---|---|
| [redacted] | |

Account Home / Taxpayers / Taxpayers Details

[redacted]

**EIN:** [redacted]

**CAF number:** [redacted]

To view details for this taxpayer, select a tab.

⚠ **Limitations:** You can only view taxpayer details for the tax matters, forms and periods under your authorization. Details outside your authorization aren't shown.

**Authorizations** Account Balance Payment Activity

# Authorizations

## Active Authorizations

To view or withdraw an authorization for this taxpayer, select the authorization Type. Authorizations are listed by the most recent Signature Date.

| Type | Signature Date | Periods | Tax Form |
|---|---|---|---|
| Form 2848 | 11/16/2022 | Dec 2017 - Dec 2019 | 1065 |

Account Home / Taxpayers / Taxpayers Details

[redacted]

**EIN**[redacted]

**CAF number:** [redacted]

To view details for this taxpayer, select a tab.

**Limitations:** You can only view taxpayer details for the tax matters, forms and periods under your authorization. Details outside your authorization aren't shown.

Authorizations | **Account Balance** | Payment Activity

## Account Balance

### Total Amount Owed

# $0.00

Penalties and interest (up to the maximum allowed by law) continue to accrue until tax is paid in full.

### Details By Year

| Tax Year | You Owe |
|---|---|

To view details for this taxpayer, select a tab.

⚠ **Limitations:** You can only view taxpayer details for the tax matters, forms and periods under your authorization. Details outside your authorization aren't shown.

Authorizations | Account Balance | **Payment Activity**

## Payment Activity

- Scheduled Payments
- Pending Payments
- Processed Payments
- Canceled Payments
- Returned Payments

# Request Power of Attorney

- Request and file a POA electronically using Tax Pro

REQUEST POA

## Steps to request POA

Complete a request in 15 minutes. You can save and continue later.

1. Representative Information
2. Taxpayer Information
3. Tax Matters
4. Review and Submit
5. Confirmation

## Notices

- OMB Control Number: 1545-0150
- Privacy Act and Paperwork Reduction Act Notice

# Transcript Delivery System (TDS)

# Transaction Delivery System (TDS)

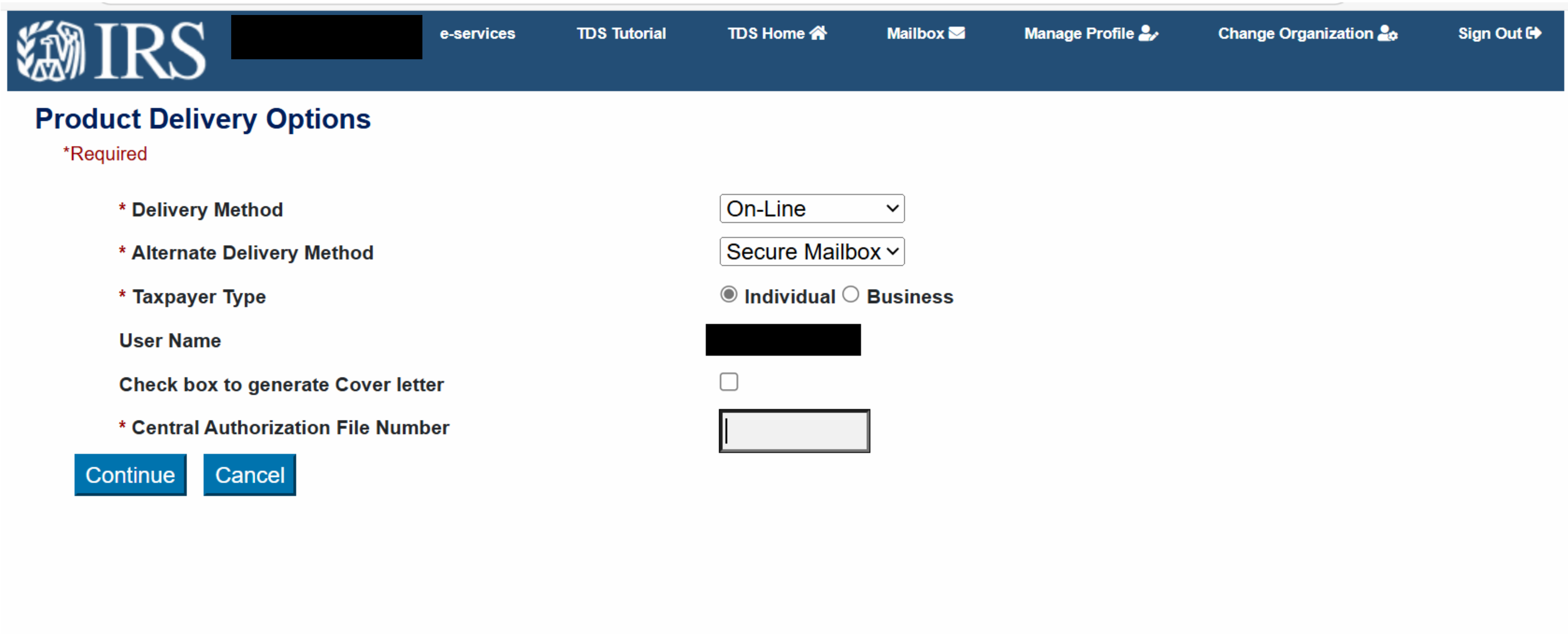
- Account transcripts
- Wage and income documents
- Tax return transcripts
- Record of account
- Verification of non-filing letters

A properly executed Form 2848, Power of Attorney or Form 8821, Tax Information Authorization must be on file.

Access TDS

# Product Delivery Options

- Transcript Delivery System (TDS)



# Taxpayer Information

Taxpayer Information (as shown on tax form)

* **TIN**

**Customer File Number**

* **First Name**

**Middle Initial**

* **Last Name**

And Taxpayer's Current Information, if different

**First Name**

**Middle Initial**

**Last Name**

Please wait 3 to 6 weeks after submitting a tax return to the IRS for processing before asking for a Return Transcript.

* **Product Type** Tax Return Transcript

* **Request Purpose**

- Tax Return Transcript
- Wage and Income
- Account Transcript
- Record of Account
- Verification of Non-Filing

Select all forms that apply and fill in the corresponding beginning tax year ... e ending tax year and month/quarter when more than one tax year is required.

| # | Form | *Beginning Tax Year | *Be | Ending Tax Year | Ending Tax Month |
|---|---|---|---|---|---|
| 1 | 1040 | | DEC | | DEC |
| 2 | 1040NR | | DEC | | DEC |

# TDS

Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 05-08-2025
Response Date: 05-08-2025
Tracking Number: [redacted]

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2024

TAXPAYER IDENTIFICATION NUMBER: [redacted]
SPOUSE TAXPAYER IDENTIFICATION NUMBER:

[redacted]

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: [redacted]
ACCRUED INTEREST: 0.00 AS OF: May 05, 2025
ACCRUED PENALTY: 0.00 AS OF: May 05, 2025

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): [redacted]

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: [redacted]
FILING STATUS:
ADJUSTED GROSS INCOME:
TAXABLE INCOME:
TAX PER RETURN:
SE TAXABLE INCOME TAXPAYER:
SE TAXABLE INCOME SPOUSE:
TOTAL SELF EMPLOYMENT TAX:

RETURN NOT PRESENT FOR THIS ACCOUNT

# TDS



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

## Tax Return Transcript

Request Date: 08-25-2022
Response Date: 08-25-2022
Tracking Number: [redacted]

**SSN Provided:** [redacted]
**Tax Period Ending:** Dec. 31, 2019

The following items reflect the amount as shown on the return (PR), and the amount as adjusted (PC), if applicable. They do not show subsequent activity on the account.

**SSN:** [redacted]
**SPOUSE SSN:**
NAME(S) SHOWN ON RETURN:
ADDRESS:

FILING STATUS: [redacted]
FORM NUMBER: 1040
CYCLE POSTED: 20201705
RECEIVED DATE: Apr.15, 2020
REMITTANCE: $0.00
EXEMPTION NUMBER: [redacted]
DEPENDENT 1 NAME CTRL:
DEPENDENT 1 SSN:
DEPENDENT 2 NAME CTRL:
DEPENDENT 2 SSN:
DEPENDENT 3 NAME CTRL:
DEPENDENT 3 SSN:
DEPENDENT 4 NAME CTRL:
DEPENDENT 4 SSN:
PTIN:
PREPARER EIN:

### Income

| | |
|---|---|
| WAGES, SALARIES, TIPS, ETC: | $0.00 |
| TAXABLE INTEREST INCOME: SCH B: | $1.00 |
| TAX-EXEMPT INTEREST: | $0.00 |
| ORDINARY DIVIDEND INCOME: SCH B: | $0.00 |
| QUALIFIED DIVIDENDS: | $0.00 |
| REFUNDS OF STATE/LOCAL TAXES: | $0.00 |
| ALIMONY RECEIVED: | $0.00 |
| BUSINESS INCOME OR LOSS (Schedule C): | $0.00 |

TDS

Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

# Record of Account

| | |
|---|---|
| Request Date: | 05-14-2025 |
| Response Date: | 05-14-2025 |
| Tracking Number: | [redacted] |

| | |
|---|---|
| Form Number: | 1040 |
| Report for Tax Period Ending: | 12-31-2023 |
| Taxpayer Identification Number: | [redacted] |
| Spouse Taxpayer Identification Number: | |

[redacted]

POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE

**--- Any minus sign shown below signifies a credit amount ---**

| | | | |
|---|---|---|---|
| Account balance: | [redacted] | | |
| Accrued interest: | | As of: | 05-26-2025 |
| Accrued penalty: | | As of: | 05-26-2025 |
| Account balance plus accruals (this is not a payoff amount): | | | |

**** Information from the return or as adjusted ****

Exemptions:
Filing status:
Adjusted gross income:
Taxable income:
Tax per return:
SE taxable income taxpayer:
SE taxable income spouse:
Total self employment tax:
Return due date or return received date (whichever is later):
Processing date:

[redacted]

**TRANSACTIONS**

| CODE | EXPLANATION OF TRANSACTION | CYCLE | DATE | AMOUNT |
|---|---|---|---|---|
| 150 | Tax return filed [redacted] | 20244405 | 12-02-2024 | [redacted] |
| 960 | Appointed representative | | 12-07-2023 | $0.00 |
| 460 | Extension of time to file tax return | | 04-12-2024 | $0.00 |
| 960 | Appointed representative | | 10-24-2024 | $0.00 |
| 170 | Penalty for not pre-paying tax 12-02-2034 | 20244605 | 12-02-2024 | [redacted] |
| 276 | Penalty for late payment of tax | 20244605 | 12-02-2024 | |
| 196 | Interest charged for late payment | 20244605 | 12-02-2024 | |
| 971 | Notice issued CP 0014 | | 12-02-2024 | $0.00 |

TDS

Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

# Wage and Income Transcript

Request Date: 05-19-2025
Response Date: 05-19-2025
Tracking Number: [redacted]

**SSN Provided:** [redacted]
**Tax Period Requested:** December, 2024

## Schedule K-1 1065

**Partnership:**
Partnership's Employer Identification Number [redacted]

[redacted]

**Partner:**
Partner's Identifying Number: [redacted]

[redacted]

| | |
|---|---|
| Submission Type: | Original document |
| Partner Share of Capital Beginning: | [redacted] |
| Partner Share of Capital Ending: | |
| IRA SEP KEOGH Indicator: | N/A |
| Beginning Tax Period: | 202401 |
| Ending Tax Period: | 202412 |
| Schedule K-3: | Box checked |
| Dividends: | $0.00 |
| Interest: | $0.00 |
| Royalties: | $0.00 |
| Ordinary Income K-1: | [redacted] |
| Real Estate: | |
| Other Rental: | $0.00 |
| Total Guaranteed Payments: | $0.00 |
| Section 179 Expenses: | $0.00 |
| Short Term Capital Gain: | $0.00 |
| Long Term Capital Gain: | $0.00 |
| Part III Other Income (Loss): | $0.00 |

# Repository (SOR) Mailbox

# Repository (SOR) Mailbox

You must have an active registered user account in e-Services to access the Secure Object Repository (SOR). If you do not have an account, you will need to set one up, see **e-Services online tools for tax professionals**.

Once you have entered your login information, you will be prompted to select the organization you will represent in this session.

After you have selected your organization, you will see your mailbox.

# Inbox

## Inbox

Check for new mail (last checked: Fri Mar 01 17:07:53 EST 2024)

Number of messages: 11

Click the column header to sort the column

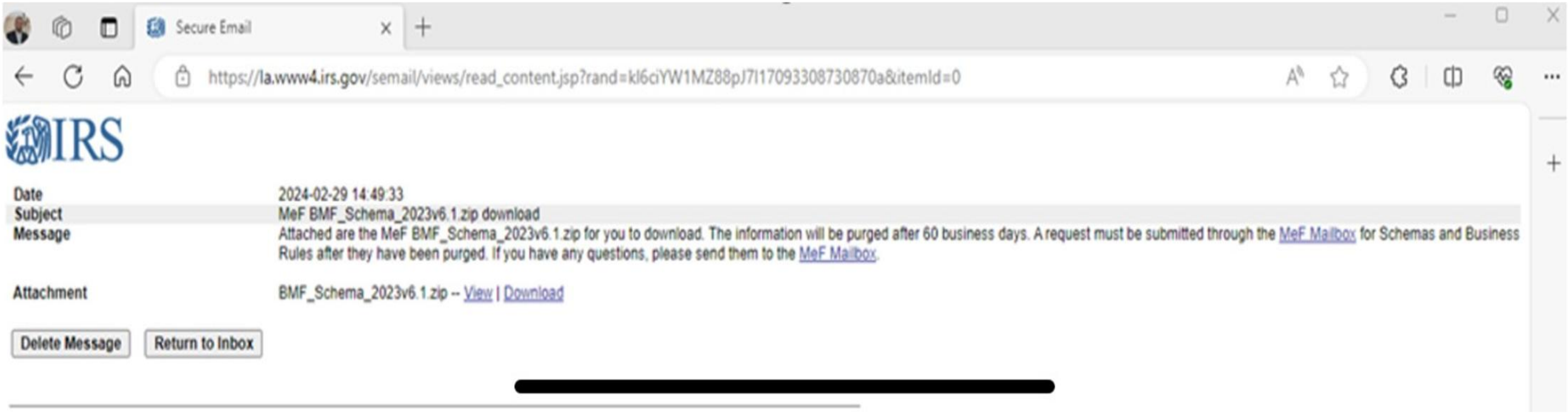
| Check All | Date | | Subject | Status | Action |
|---|---|---|---|---|---|
| | 2024-02-29 14:49:33 | | MeF BMF_Schema_2023v6.1.zip download | R | Read \| View Info |
| | 2024-02-29 14:34:29 | | MeF IMF_PriorYearBusinessRules_TY2021-2022.zip download | R | Read \| View Info |
| | 2024-02-08 16:43:53 | | IRIS IRIS_A2A_SchemaBusinessRules_2023_v1.0.zip download | R | Read \| View Info |

Delete

Messages 1-11 of 11 First Previous | Next | Last Display All

e-Services Privacy Policy

# Inbox


Secure Email
https://la.www4.irs.gov/semail/views/read_content.jsp?rand=kl6ciYW1MZ88pJ7I17093308730870a&itemId=0
IRS
Date
2024-02-29 14:49:33
Subject
MeF BMF_Schema_2023v6.1.zip download
Message
Attached are the MeF BMF_Schema_2023v6.1.zip for you to download. The information will be purged after 60 business days. A request must be submitted through the MeF Mailbox for Schemas and Business Rules after they have been purged. If you have any questions, please send them to the MeF Mailbox.
Attachment
BMF_Schema_2023v6.1.zip -- View | Download
Delete Message
Return to Inbox

# Submit Forms 2848 & 8821 Online

# Forms 2848 and 8821

## Submit Forms 2848 and 8821 online

More In Tax Pros +

You can safely upload and submit your client’s third-party authorization forms:

- Form 2848, Power of Attorney and Declaration of Representative PDF
- Form 8821, Tax Information Authorization PDF

Log in to submit

# Secure Form Upload

- Upload Powers of Attorney electronically
- Tax Pro link shown at right

### Forms 2848 and 8821

You can also submit POA and TIA with secure form upload.

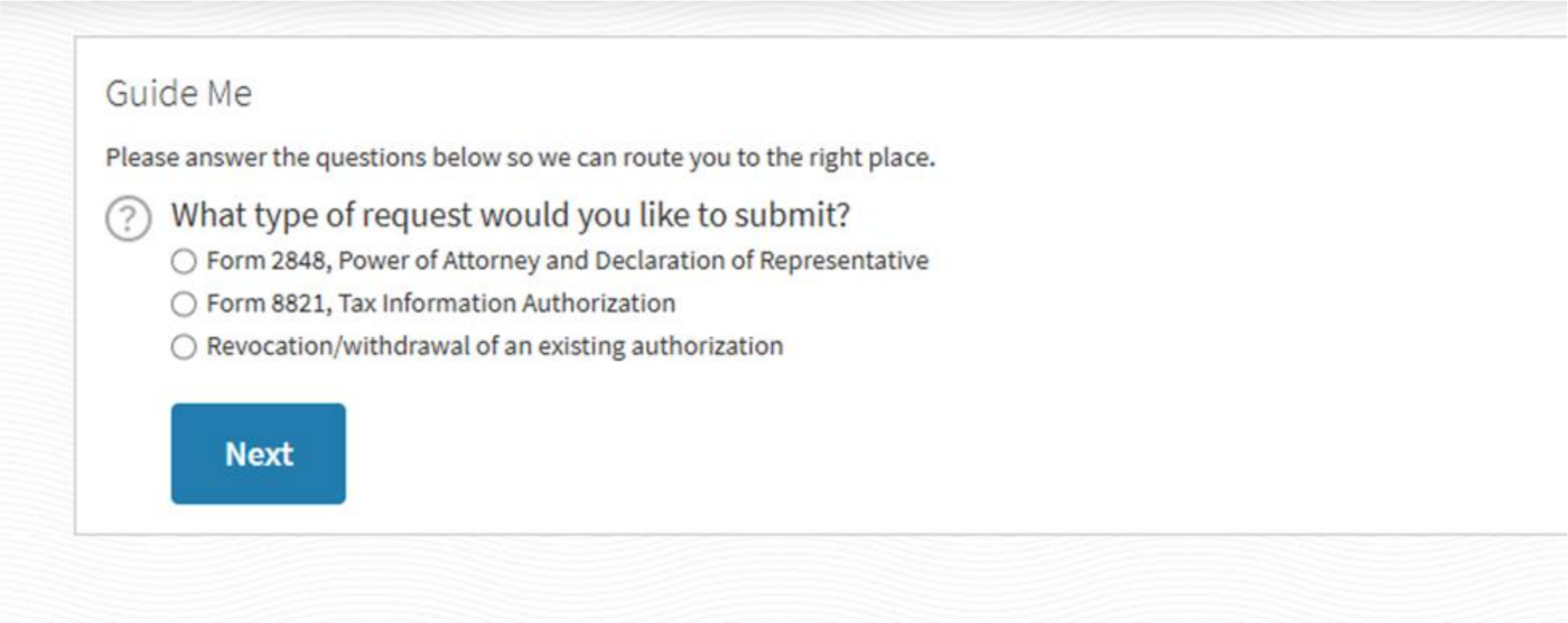
### Transcript Delivery System (TDS)

View taxpayer transcripts in a secure, online session.

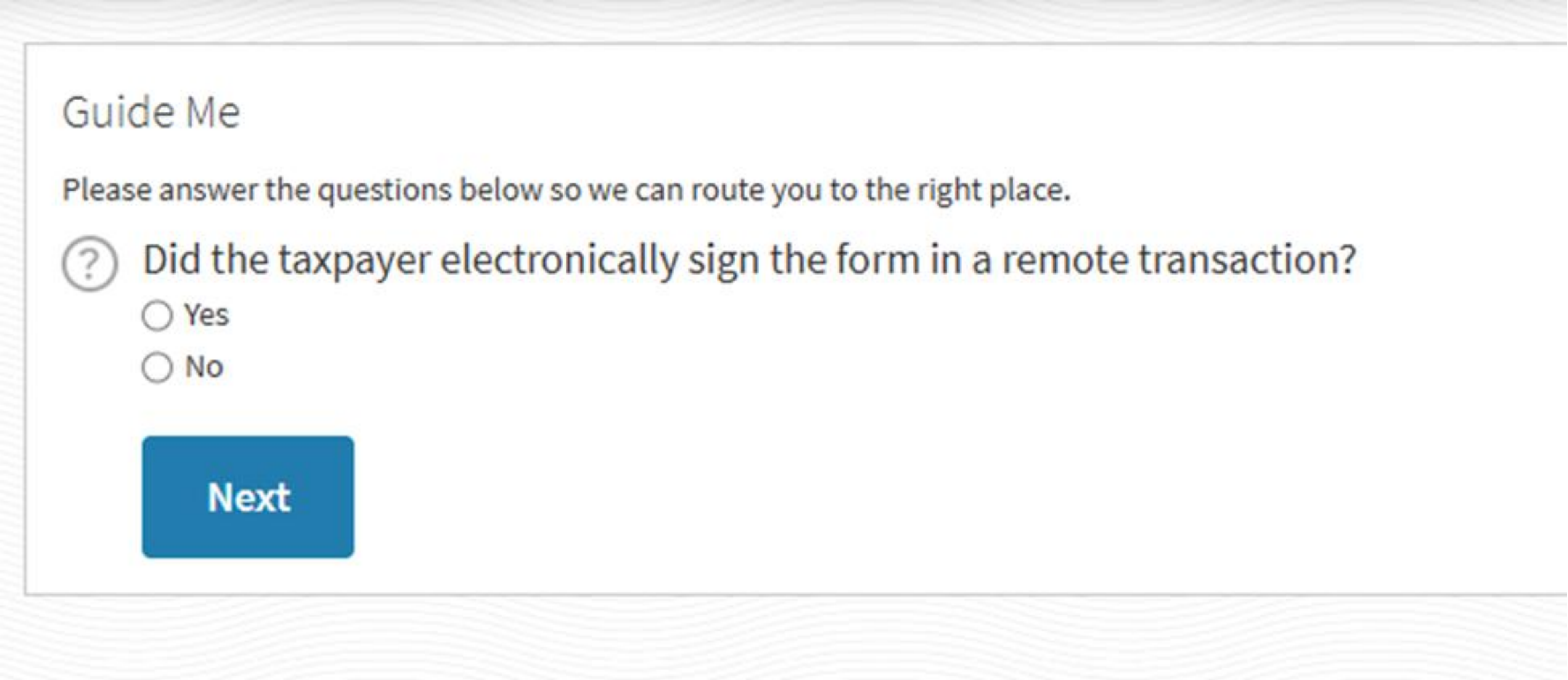
ACCESS TDS

About TDS

# Secure Form Upload



# Secure Form Upload



# Secure Form Upload

## Guide Me

Please answer the questions below so we can route you to the right place.

In order to route your submission properly, please select one of the following for the taxpayer on line 1 of the form:

The taxpayer:

- has a domestic address
- has an international address
- is participating in a Low Income Tax Clinic (LITC) or Student Tax Clinic Program (STCP)

Next

# Secure Form Upload

*Please note:*

- *Only Forms 2848 and 8821 will be processed.*
- *Limit one form in each submission.*
- *Do not submit correspondence or notes related to the form.*
- *Do not send attachments over 15MB.*

What is the taxpayer Social Security Number(SSN), Employer Identification Number(EIN) or Individual Identification Number(ITIN)? *

SSN [nnn-nn-nnnn] ___ - ___ - ___

EIN [nn-nnnnnnn] ___ - ___

ITIN [9nn-nn-nnnn] ___ - ___ - ___

Attach File 0 Submit

*Preferred files types .pdf , .jpeg , .jpg , .gif*
*Limit one taxpayer third-party authorization form per submission*

Attachments:

# TIN Matching

# TIN Matching

This is a pre-filing service only offered to payers and/or their authorized agents who submit information returns. It enables validation of TIN and name combinations prior to submission of the information return. Interactive or bulk options are available.

Payers must be listed on the IRS Payer Account File (PAF) database to participate. Refer to Publication 2108, Federal Agency TIN Matching Program PDF for complete information.

## Apply for TIN Matching

To participate in TIN Matching as an authorized payer of income subject to backup withholding an application must be completed.

**Access TIN Matching application**

*Requires login credentials

## TIN matching

Validate TIN and name combinations prior to submission of the information return. Interactive and bulk options are available.

**Access TIN Matching**

*Requires login credentials

# TIN Matching

# Federal Agency TIN Matching Program

**BACKUP WITHHOLDING ON MISSING AND INCORRECT NAME/TINS**

(Including Instructions for Reading Tape cartridges and CD/DVD Formats)

## Table of Contents

# TIN Matching

## TIN Matching Online Screen Exhibits Cont.

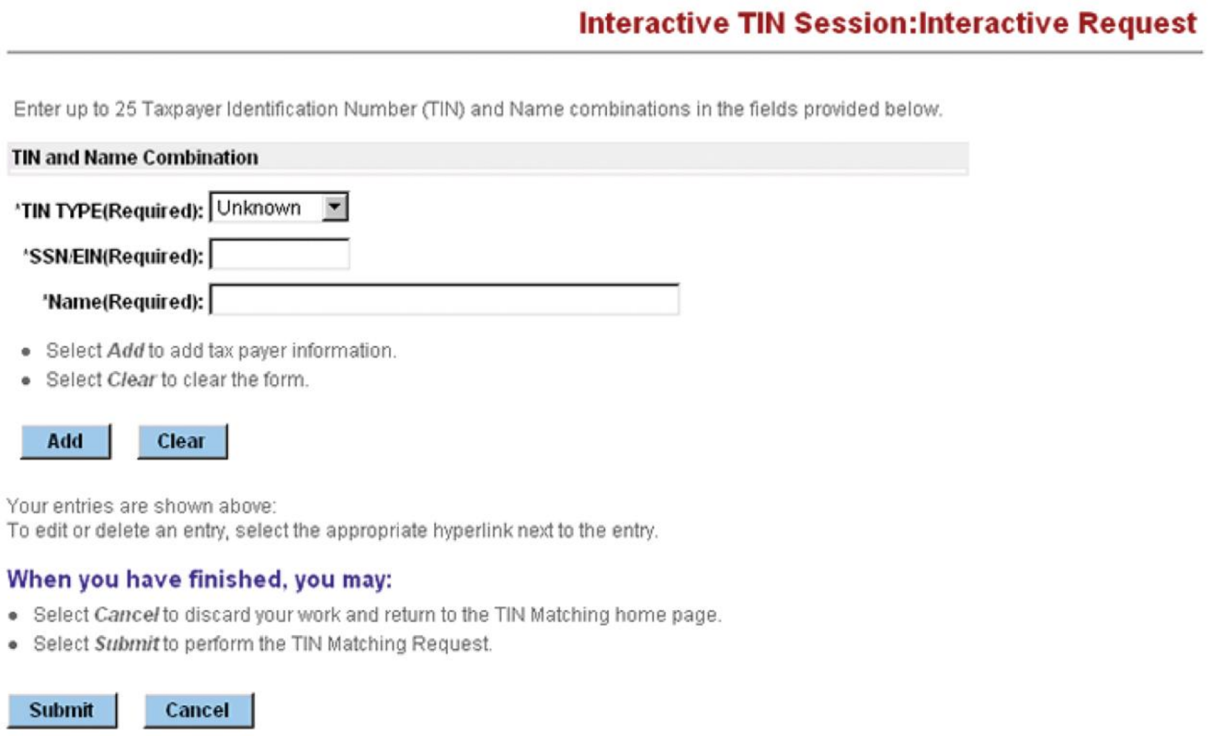



***Exhibit 4*** *Online Interactive TIN Matching request screen.*

# TIN Matching

## TIN Matching Online Screen Exhibits Cont.

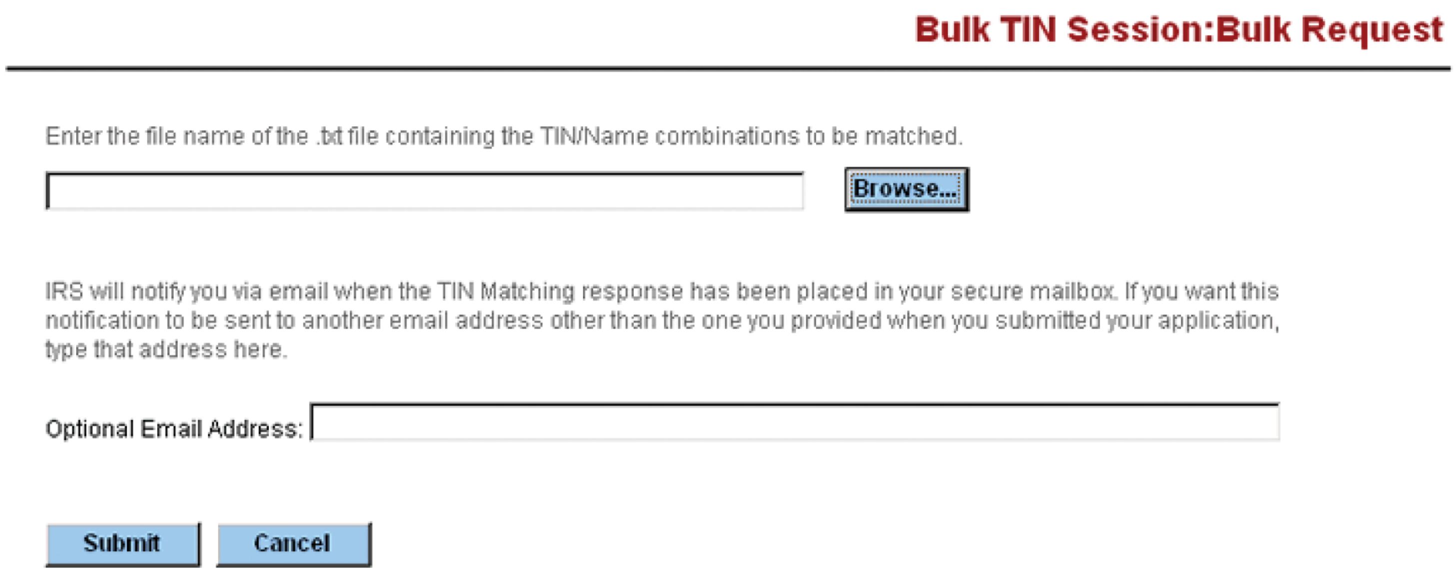



***Exhibit 6*** *Online Bulk TIN Matching Request screen.*

# TIN Matching

## TIN Matching Online Screen Exhibits Cont.

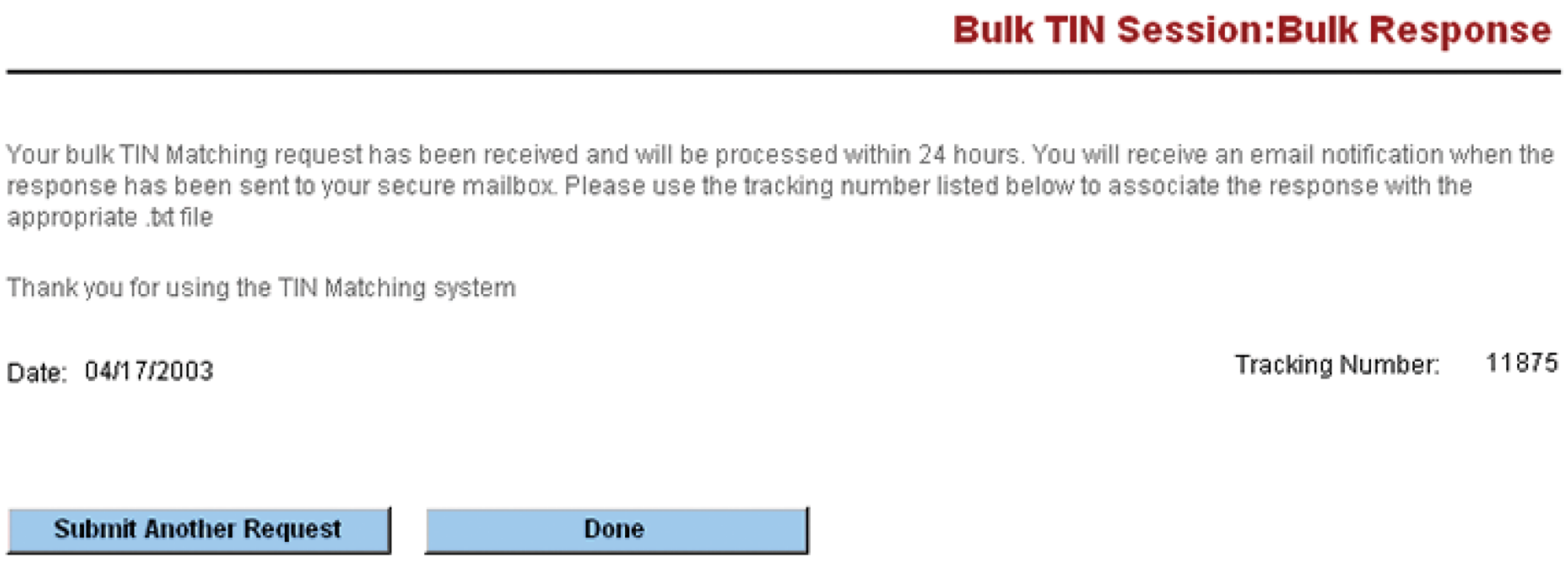



***Exhibit 7*** *Online Bulk TIN Matching Acknowledgement screen.*

# TIN Matching

*** IRS Tin/Name Matching Report ***
11/11/2022 02:00:44 PM

Filename: [redacted]

Original Record Count: 246
Dropped Record Count: 59
Records Received from IRS: 187
Error Codes received from IRS: 17
Error Percent: 9.09

| Tin | Name | Sequence | Code |
|---|---|---|---|

Code 2: Invalid! Tin never issued, typed incorrectly by mistake, or fake (Count=0)

| Tin | Name | Sequence | Code |
|---|---|---|---|

Code 3: Invalid! Tin and Name do not match IRS records (Count=17)

[redacted]

| Sequence | Code |
|---|---|
| 38 | 3 |
| 48 | 3 |
| 50 | 3 |
| 51 | 3 |
| 62 | 3 |
| 78 | 3 |
| 85 | 3 |
| 100 | 3 |
| 120 | 3 |
| 131 | 3 |
| 158 | 3 |
| 172 | 3 |
| 174 | 3 |
| 182 | 3 |
| 183 | 3 |
| 191 | 3 |
| 195 | 3 |

# TIN Matching

```
   Tin       Name                                     Sequence          Code
--------------------------------------------------------------------------
Code 6: Match! These are Social Security Numbers SSNs (Count=139)
--------------------------------------------------------------------------
[redacted]                                                   3             6
                                                             4             6
                                                             5             6
                                                             6             6
                                                             7             6
                                                             8             6
```

# E-help desk for tax professionals

More In Tax Pros +

E-help Desk assists tax professionals such as enrolled agents, reporting agents, electronic return originators, certified public accountants, software developers, and transmitters with non-account related questions and issues concerning e-products.

## E-help desk toll-free number

866-255-0654

**Note:** Callers who are **outside** of the 50 U.S. states and/or U.S. territories should use the international phone number: **512-416-7750**.

Taxpayers who file their returns electronically using a tax preparer or online software should not be referred to the e-help Desk. If you are an individual taxpayer and have questions about electronic filing, visit our help page for individuals.

The e-help Desk assistors support IRS e-file Individual and Business, EFTPS, SAM, and e-Services customers.

## E-help desk hours

Monday thru Friday

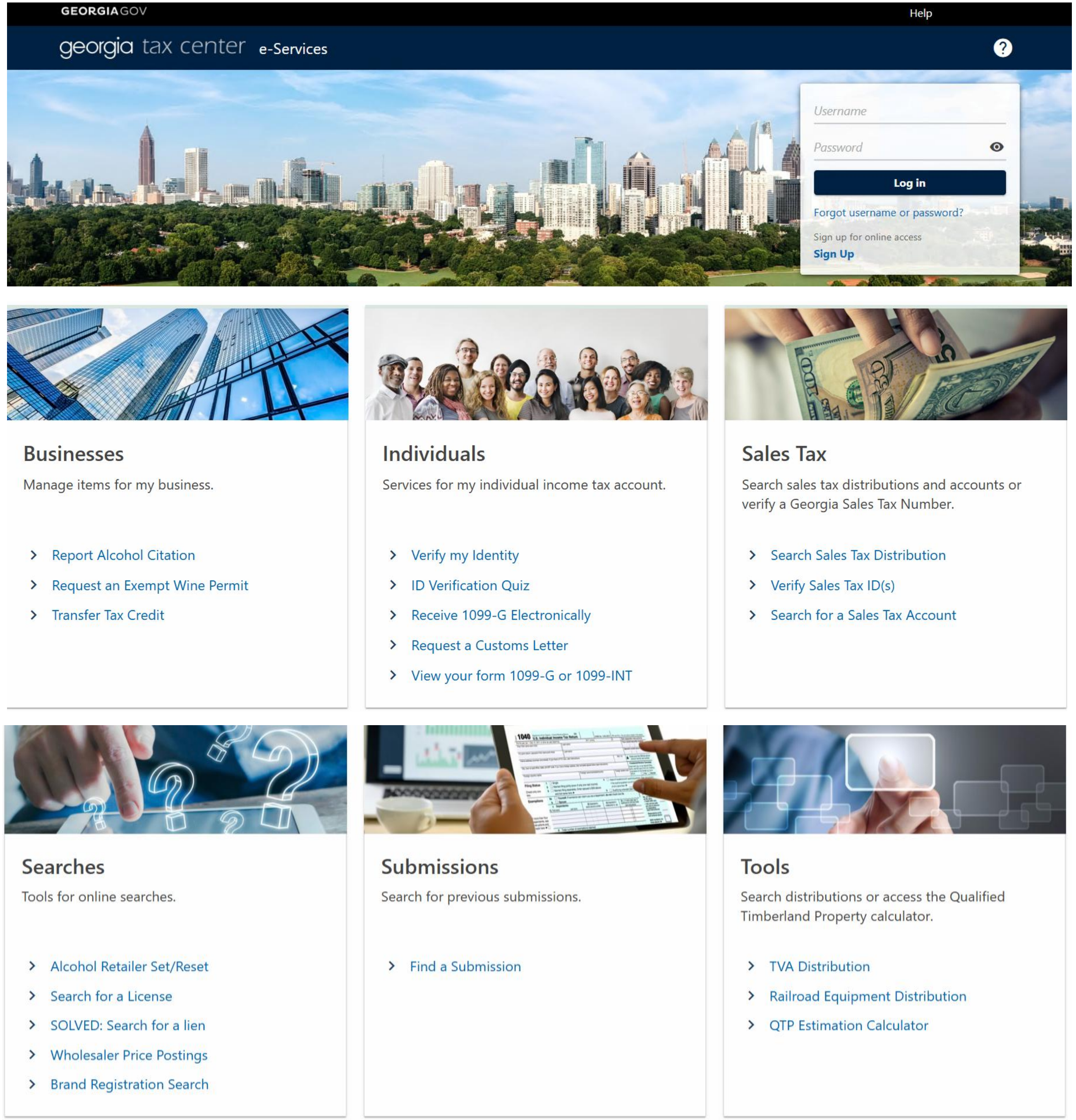
6:30 a.m. - 6 p.m. Central time

## What products does the e-help desk support?

- **e-Services:** a suite of web-based products that allows third parties and payers to conduct business with the IRS electronically.
- **IRS e-file Application:** allows a business or organization to become an Authorized e-file provider to participate in the e-file program.
- **Taxpayer Identification Number (TIN) Matching:** enables authorized payers (firms who withhold or make specified payments to the IRS) to verify a TIN and name combination.
- **Transcript Delivery System (TDS):** allows the tax preparer to request transcripts and Wage and Income documents from the IRS.

# Georgia Tax Center e-Services

https://gtc.dor.ga.gov/_/



# Georgia Tax Center e-Services

[redacted]

☆ Add to Favorites

You last logg

Summary   Action Center 4   Settings   More...

Filter

## Corporate Income Tax

[redacted]

Action Center Items 1

## Account

[redacted]

Balance

$1,288.20

› Make a Payment
› View Returns
› Manage My Credits
› See more...

# Georgia Tax Center e-Services

‹ Returns

## 31-Dec-2022

Corporate Income Tax

[redacted]

Balance

**$0.00**

› Make a Payment

**Period**

### Summary

| | |
|---|---|
| Tax | $1,500.00 |
| Penalty | $50.00 |
| Interest | $44.00 |
| Other | $1,009.60 |
| Credit | ($2,603.60) |
| Balance | $0.00 |

### Period Activity

| | | |
|---|---|---|
| 13-Mar-2024 | Payment posted | Payment for $1,603.60 |
| 18-Dec-2023 | Letter | Official Assessment |
| 16-Nov-2023 | Letter | Proposed Assessment |
| 17-Oct-2023 | Message | Outstanding Liability |
| 12-Oct-2023 | Letter | Electronic Filing Mandate |
| 15-Sep-2023 | Filed - Timely | Corporate 600-S Return |
| 15-Mar-2023 | Payment posted | Payment for $1,000.00 |

# Georgia Tax Center e-Services

## Manage My Account

Corporate Income Tax

[redacted]

### Manage My Account

#### Request

Add a new request or submission.

- Protest Proposed Assessment
- Request Payment Statement
- Request Refund
- Request Statement of Accounts
- Request Waiver of Penalty

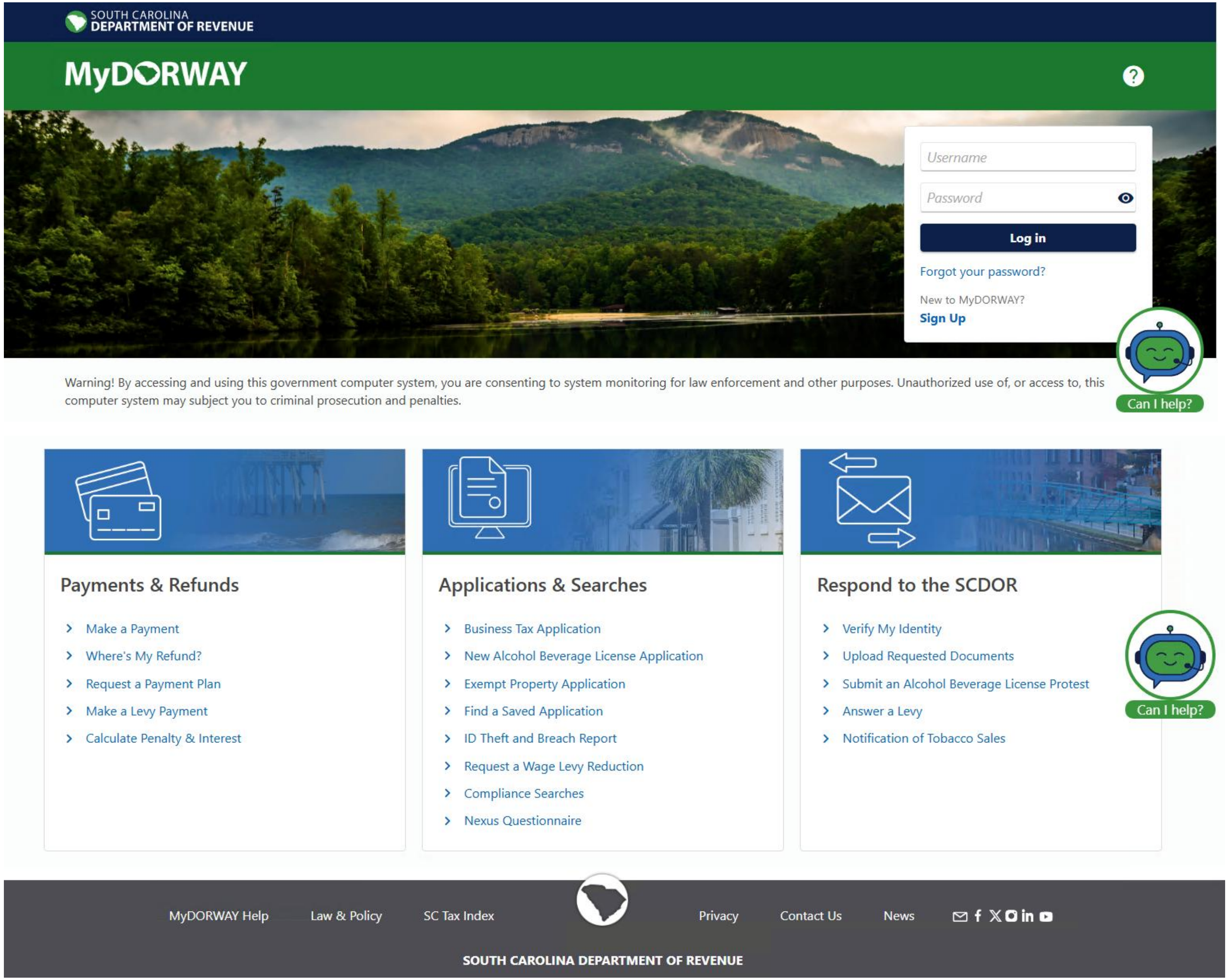
#### Management

Manage your account and notification options.

- Manage NAICS Codes

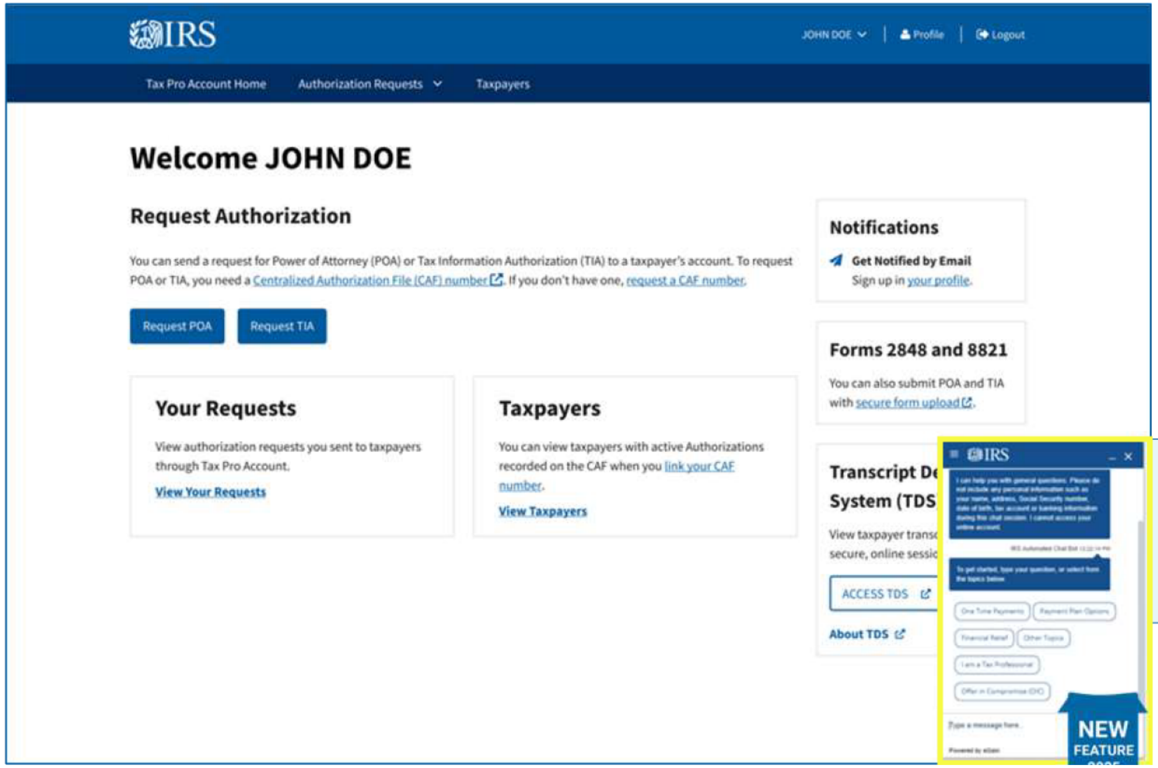
# South Carolina Tax Center e-Services

https://mydorway.dor.sc.gov/_/



# Current & Planned IRS Online Improvements

## Virtual Assistant and Live Chat




**How It Works**

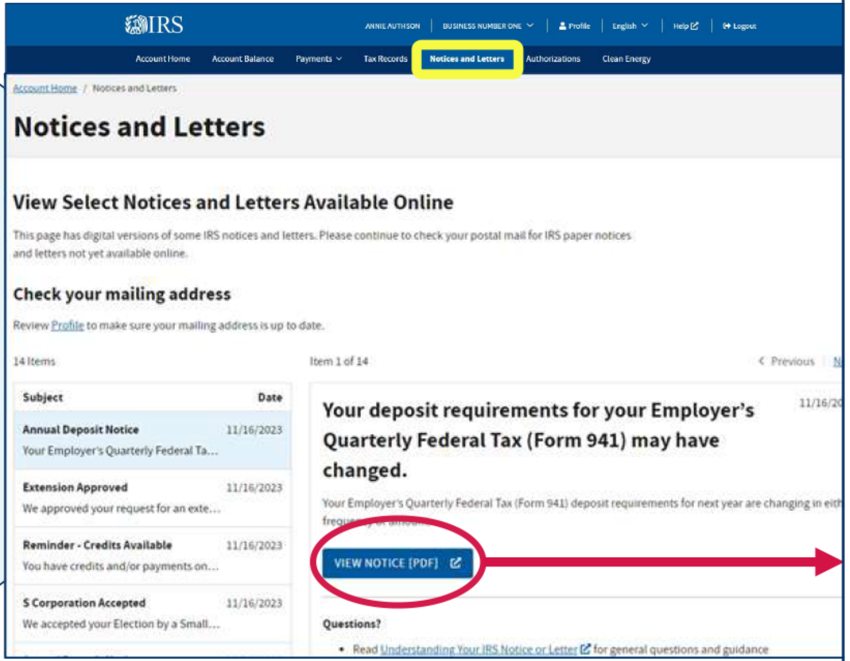
- Automated chat bot offers relevant knowledge articles.
- Live chat is available for collection issues.

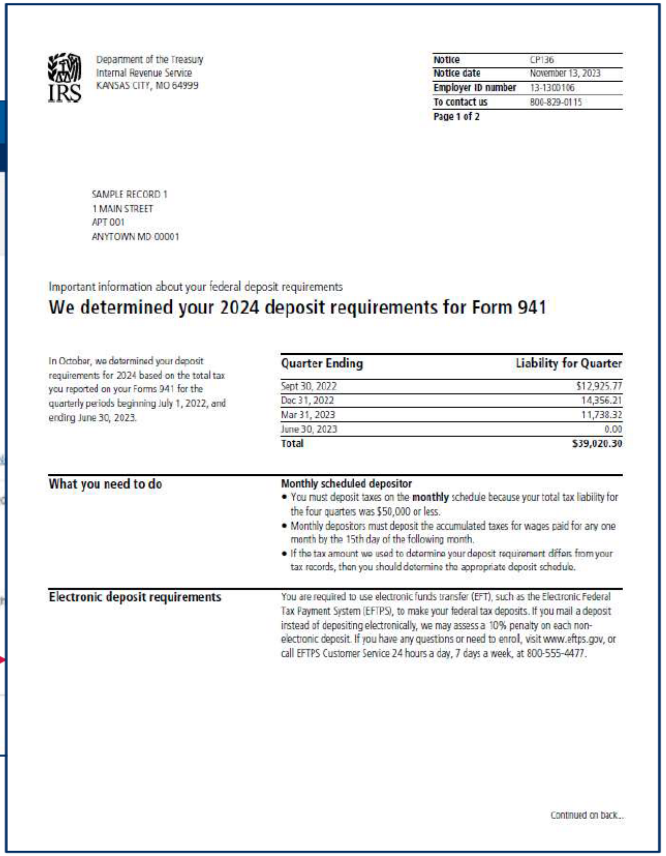
# Current & Planned IRS Online Improvements

## Notices and Letters

**Notices Currently Available**

- CP216F – Application for Extension of Time to File an Employee Plan Return – Approved
- CP080 – Reminder - We Have Not Received Your Return, Credits May be on Your Account
- CP136 – Annual Notification of FTD Requirements (Forms 941, 941-SS)
- CP261 – Notice of Acceptance as an S-Corporation



IRS
Department of the Treasury
Internal Revenue Service
KANSAS CITY, MO 64999

| | |
|---|---|
| **Notice** | CP136 |
| **Notice date** | November 13, 2023 |
| **Employer ID number** | 13-1300106 |
| **To contact us** | 800-829-0115 |
| **Page 1 of 2** | |

SAMPLE RECORD 1
1 MAIN STREET
APT 001
ANYTOWN MD 00001

Important information about your federal deposit requirements

**We determined your 2024 deposit requirements for Form 941**

In October, we determined your deposit requirements for 2024 based on the total tax you reported on your Forms 941 for the quarterly periods beginning July 1, 2022, and ending June 30, 2023.

| Quarter Ending | Liability for Quarter |
|---|---|
| Sept 30, 2022 | $12,925.77 |
| Dec 31, 2022 | 14,356.21 |
| Mar 31, 2023 | 11,738.32 |
| June 30, 2023 | 0.00 |
| **Total** | **$39,020.30** |

**What you need to do**

**Monthly scheduled depositor**
- You must deposit taxes on the **monthly** schedule because your total tax liability for the four quarters was $50,000 or less.
- Monthly depositors must deposit the accumulated taxes for wages paid for any one month by the 15th day of the following month.
- If the tax amount we used to determine your deposit requirement differs from your tax records, then you should determine the appropriate deposit schedule.

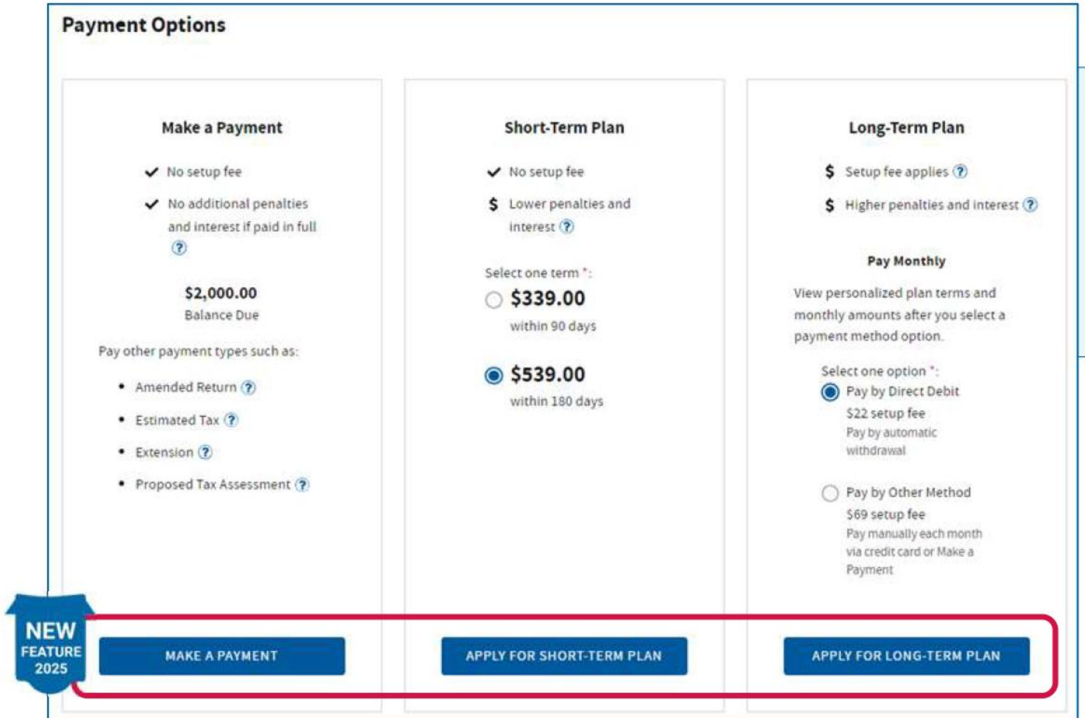
**Electronic deposit requirements**

You are required to use electronic funds transfer (EFT), such as the Electronic Federal Tax Payment System (EFTPS), to make your federal tax deposits. If you mail a deposit instead of depositing electronically, we may assess a 10% penalty on each non-electronic deposit. If you have any questions or need to enrol, visit www.eftps.gov, or call EFTPS Customer Service 24 hours a day, 7 days a week, at 800-555-4477.

Continued on back...

# Current & Planned IRS Online Improvements

## Make a Payment and Create Payment Plans on Behalf of Individual Taxpayers




**Payment options**

- Make same-day payments using a checking or savings account.
- Create short-term or long-term installment agreements.
- Revise the payment amount, payment date, or payment plan type.

# Questions & Answers

# About Bennett Thrasher

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