



SOUTHERN FEDERAL
TAX INSTITUTE

**UNDERSTANDING AND USING
IRS AND STATE DOR E-SERVICES**

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Monday, October 27, 2025

SESSION D



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At the IRS, James worked in multiple assignments as a Revenue Agent, conducting corporate income tax, employment tax and individual income tax audits. In addition to his extensive compliance experience, he also served in several non-compliance assignments with the IRS, through which he conducted tax training events, helped write and produce various IRS publications, provided IRS assistance to the public and handled media relations.

In addition to his IRS career, he has prior employment experience in the banking, pharmaceutical and consumer product industries. James also held a parallel career as an Army Reserve officer and retired as a Lieutenant Colonel after 28 years of service. James is a licensed CPA in Georgia and Alabama. He has been published in a number of outlets, including Industry Today, Current Accounts – The Georgia Society of CPAs (March/April 2019, pp. 12-13), Construction Executive, CPA Practice Advisor and Accounting Today.



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I. IRS E-Services Overview and Registration (ID.me)

A. Introduction to IRS E-Services

IRS e-services are a suite of web-based tools designed to streamline interactions between tax professionals and the IRS. These services allow practitioners to perform a variety of tasks online, such as accessing client tax records, submitting authorization forms, and communicating securely with the IRS. The platform is intended to increase efficiency, reduce paperwork, and enhance the security of sensitive taxpayer information. E-services are continually evolving to meet the needs of the tax community and to comply with federal security standards.

B. Access Requirements

To use IRS e-services, users must be eligible tax professionals, such as enrolled agents, CPAs, attorneys, or reporting agents. Eligibility is determined by professional credentials and the need to access taxpayer information on behalf of clients. The e-services portal offers a range of tools, including the Transcript Delivery System, TIN Matching, and the ability to upload authorization forms. Access is restricted to ensure that only authorized individuals can view or act on taxpayer data.

C. Registration Process

Registering for IRS e-services involves creating a secure online account. Users must provide personal information, professional credentials, and contact details. The process includes verifying identity and setting up multi-factor authentication. Registration is a one-time process, but users must keep their information up to date to maintain access. The IRS provides detailed instructions and support for new users to ensure a smooth onboarding experience.

D. ID.me Identity Verification

ID.me is the IRS's third-party provider for identity verification, required for all new e-services users and many existing users. The process involves uploading government-issued identification, answering security questions, and, in some cases, participating in a live video call with an ID.me representative. This step is critical for protecting taxpayer data and preventing unauthorized access. Common issues include document upload errors

and delays in verification, but ID.me offers troubleshooting resources and customer support to assist users.

II. IRS Tax Pro Account

A. Purpose and Functionality

The IRS Tax Pro Account is a secure online portal that allows tax professionals to manage client authorizations and access certain client tax information. It is designed to facilitate digital communication between practitioners and the IRS, reducing reliance on paper forms and mail. Key features include the ability to request and receive client authorizations electronically, view account balances, and track the status of requests in real time.

B. Setting Up and Accessing the Tax Pro Account

To use the Tax Pro Account, practitioners must first register for IRS e-services and complete ID.me identity verification. Once set up, users can log in to the portal using their secure credentials. The interface is designed to be user-friendly, with dashboards for managing client lists, pending authorizations, and recent activity. Navigation tools and help resources are available to assist users in finding the information they need.

C. Client Authorization Process

The Tax Pro Account streamlines the process of obtaining client authorizations. Practitioners can initiate requests electronically, and clients can approve them through their own IRS online accounts. This eliminates the need for paper forms and manual processing, reducing turnaround times. The system supports certain types of authorizations, such as Form 2848 (Power of Attorney) and Form 8821 (Tax Information Authorization), though not all authorization types are currently available.

D. Limitations and Best Practices

While the Tax Pro Account offers significant advantages, it has some limitations. Not all authorization forms or tax years are supported, and some clients may not have online accounts to approve requests. Practitioners should familiarize themselves with the system's capabilities and stay informed about updates. Best practices include maintaining accurate client records, monitoring pending requests, and using secure communication channels for sensitive information.

III. IRS Transcript Delivery System (TDS)

A. Overview of TDS

The Transcript Delivery System (TDS) is an online tool that allows authorized tax professionals to request and retrieve various types of IRS transcripts on behalf of their clients. Available transcripts include tax return transcripts, account transcripts, wage and income transcripts, and verification of non-filing letters. TDS is a critical resource for tax preparation, compliance, and resolution of client issues.

B. Accessing and Using TDS

To access TDS, practitioners must log in through the IRS e-services portal and have appropriate client authorizations on file. The system guides users through the process of selecting the type of transcript, tax year, and delivery method. Security protocols require practitioners to certify that they have client consent before accessing records. Transcripts are typically available for immediate download in PDF format, streamlining the workflow for tax professionals.

C. Practical Applications

TDS is used in a variety of scenarios, such as verifying income, resolving IRS notices, and preparing amended returns. It is also essential for due diligence in tax representation and audit defense. Practitioners should implement best practices for managing and storing transcripts, including secure digital storage and compliance with IRS recordkeeping requirements.

IV. IRS SOR Mailbox

A. What is the SOR Mailbox?

The Secure Object Repository (SOR) Mailbox is a feature within IRS e-services that provides a secure channel for receiving communications and documents from the IRS. It is used for the delivery of sensitive information, such as notices, transcripts, and responses to practitioner requests. The SOR Mailbox enhances security by ensuring that only authorized users can access confidential IRS correspondence.

B. Accessing the SOR Mailbox

Users can access the SOR Mailbox by logging into the e-services portal and navigating to the mailbox section. The interface displays a list of received messages and documents, with options to view, download, or archive items. Notifications are sent when new items are delivered, helping practitioners stay informed of important updates.

C. Managing Communications

Effective use of the SOR Mailbox requires regular monitoring and prompt response to IRS communications. Practitioners should establish procedures for checking the mailbox, documenting receipt of important items, and maintaining records in accordance with IRS guidelines. Retention policies should be followed to ensure compliance and facilitate future reference.

V. Upload Forms 2848 and 8821 to CAF

A. Overview of Forms 2848 and 8821

Form 2848 (Power of Attorney) authorizes a tax professional to represent a taxpayer before the IRS, while Form 8821 (Tax Information Authorization) allows a practitioner to receive and review a taxpayer's confidential information. These forms are essential for tax representation and information access, and must be properly completed and submitted to the IRS's Centralized Authorization File (CAF).

B. Uploading to the Centralized Authorization File (CAF)

The IRS e-services portal allows practitioners to upload Forms 2848 and 8821 electronically, streamlining the submission process. Users must ensure that forms are accurately completed, signed, and accompanied by any required supporting documentation. The upload process includes confirmation of receipt and tracking of submission status.

C. Processing Times and Status Tracking

Electronic submissions are generally processed more quickly than paper forms, with typical turnaround times ranging from a few days to a week. Practitioners can check the status of their submissions through the e-services portal, allowing for timely follow-up and resolution of any issues.

D. Common Errors and Troubleshooting

Frequent errors include incomplete forms, missing signatures, and incorrect taxpayer information. Practitioners should review forms carefully before submission and consult IRS guidance for common pitfalls. If issues arise, the e-services help desk can provide assistance in resolving submission problems.

VI. TIN Matching

A. What is TIN Matching?

The Taxpayer Identification Number (TIN) Matching program is an online service that allows authorized payers to verify the accuracy of TIN and name combinations before submitting information returns to the IRS. This service helps reduce errors and avoid penalties associated with mismatched or incorrect taxpayer information.

B. Accessing and Using TIN Matching

Eligible users, such as those filing Forms 1099, must register for TIN Matching through the IRS e-services portal. The system allows for both interactive and bulk matching, enabling users to check individual or multiple TIN/name combinations. Results are typically provided in real time, allowing for immediate correction of errors.

C. Benefits and Limitations

TIN Matching reduces the risk of IRS penalties for incorrect information returns and improves the accuracy of tax reporting. However, the service is limited to certain types of payers and information returns. Practitioners should familiarize themselves with eligibility requirements and integrate TIN Matching into their compliance processes.

VII. IRS E-Services Help Desk

A. Overview of Help Desk Services

The IRS e-services help desk provides technical support and assistance for users experiencing issues with the e-services platform. Support is available for account access problems, application errors, and questions about specific e-services tools. The help desk can be reached by phone or online, with published hours of operation.

B. Common Issues and Resolutions

Typical issues include login difficulties, identity verification problems, and system outages. The help desk offers step-by-step guidance for resolving these problems and can escalate complex cases to specialized support teams. Users are encouraged to consult online FAQs and user guides before contacting the help desk.

C. Resources and Self-Help Tools

The IRS provides a range of self-help resources, including detailed user manuals, video tutorials, and troubleshooting guides. Practitioners can access these materials through the e-services portal to resolve common issues independently and improve their proficiency with the system.

VIII. Georgia GTC and South Carolina MyDORWAY

A. Georgia Tax Center (GTC)

The Georgia Tax Center (GTC) is the state's online tax portal for individuals, businesses, and tax professionals. GTC allows users to file returns, make payments, manage accounts, and correspond with the Georgia Department of Revenue. Registration requires personal and business information, and users must verify their identity to access sensitive data. The portal offers a comprehensive dashboard for managing tax obligations and tracking correspondence.

B. South Carolina MyDORWAY

MyDORWAY is South Carolina's online tax system, designed for taxpayers and practitioners to manage state tax accounts. The platform supports electronic filing, payments, account management, and secure messaging with the South Carolina Department of Revenue. Registration involves creating an account and verifying identity, with options for both individuals and businesses. MyDORWAY is user-friendly, with intuitive navigation and help features. Practitioners should familiarize themselves with the system's capabilities and stay updated on enhancements to maximize efficiency.