

E-Primer



***A Guide to Paying Federal Taxes
Electronically for Tax Professionals***

Program Options

4 Easy Ways to Use EFTPS:

You decide which methods best suit your business and individual client services:

- EFTPS-OnLine
- EFTPS-Phone
- EFTPS-Batch Provider
- EFTPS-Bulk Provider

If you have a few clients for whom you make occasional payments, consider EFTPS-OnLine or EFTPS-Phone.

If you make several federal tax payments for business and individual clients on a regular basis, consider EFTPS-Batch Provider status.

If you process a high volume of payroll or regular tax payments for clients, consider EFTPS-Bulk Provider status.



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EFTPS-OnLine...eftps.gov

Use the Internet to make payments one at a time for your own business or your clients. EFTPS-OnLine possesses state of the art security and reliability.



- Receive an immediate, printable confirmation as receipt of each transaction.
- Access payment history online. Schedule payments up to 120 days in advance (for business taxes) and 365 days in advance (for individual taxes).

Ideal for all business clients, and for individual taxpayers that make quarterly Form 1040-ES tax payments.

EFTPS-Phone

Make payments via an 800-number. The system is a fast and accurate method for making multiple business or individual payments in a single phone call.

- The system guides you effortlessly through a tax payment, prompting you for each piece of information as you proceed.
- In addition, you receive an EFT Acknowledgement Number for each transaction as a receipt for the payment transaction.

IMPORTANT: You can make payments using either EFTPS-OnLine or EFTPS-Phone, or both.

EFTPS-Batch Provider

Designed for tax professionals, payroll processors, and others who wish to enroll their clients and submit batches of enrollments or payments using Windows®-based software. After registering as a Batch Provider, you will need to enroll each client (3-day turnaround). Each payment record initiates a separate debit to the bank account that you designate, either your clients' bank account or a master account that you maintain, from which you will make tax payments for your clients.

EFTPS-Bulk Provider

Designed for payroll processors who initiate frequent payments and desire automated enrollment through an Electronic Data Interchange (EDI)-compatible system. Each set of up to 1,000 payment records is associated with a consolidated debit transaction. *(Please call EFTPS Customer Service for complete registration information.)*

This chart gives you a brief overview of all the EFTPS options for tax professionals.

EFTPS OPTION	Enroll Clients Electronically	Number of Payments Allowed	Provider Registration Required
1. EFTPS-OnLine	Yes	One at a time per logon session	No
2. EFTPS-Phone	No	Multiple per call	No
3. EFTPS-Batch Provider	Yes	Up to 750 per transmission	Yes
4. EFTPS-Bulk Provider	Yes	Up to 1,000 per transmission	Yes

Register as an EFTPS Batch Provider

If you elect to enroll clients electronically and make payments as a Batch Provider, you will need to complete an **EFTPS Provider Registration Form 12252**. This form is available online at eftps.gov under "Downloads," or by calling EFTPS Customer Service at **1-800-555-4477** or **1-800-945-8400**.

Steps:

- 1) Register as a Batch Provider to receive the Batch Provider software.
- 2) Make sure you have the proper authorization forms completed for each client for whom you will be making payments.
- 3) Enroll yourself and your clients through the Batch Provider software.
- 4) Receive confirmation of enrollments.
- 5) Begin making payments.

Authorization Forms

Make sure you have a completed IRS form for each client before submitting enrollments or payments through EFTPS:

- **Form 8655, Reporting Agent Authorization...** authorizes a company or individual to electronically file and make tax payments on behalf of a business taxpayer
- **Form 2848, Power of Attorney (POA)...** authorizes an individual to act on behalf of a taxpayer before the IRS regarding tax matters
- **Form 8821, Tax Information Authorization...** authorizes a company or individual to receive or inspect IRS information regarding taxes and make tax payments on behalf of individual taxpayers.

These forms are available from the IRS website (irs.gov).

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Let's Review...

With EFTPS, you will save time in making federal tax payments for your clients. When it comes to record keeping, you will find that EFTPS provides you with an EFT Acknowledgement Number for every transaction – a "receipt" – that can be used in researching payments with EFTPS or the IRS.



You Decide:

If you want to make payments for yourself or clients online or by phone, no Provider Registration is required and you can enroll clients individually online or you can complete Enrollment Forms for each client:

- **Form 9779**
Business Enrollment Form
- **Form 9783**
Individual Enrollment Form

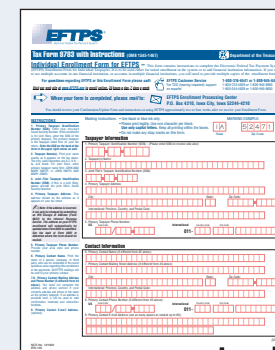
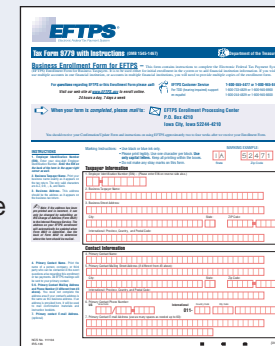
Enrollment forms are available by calling EFTPS Customer Service at 1-800-555-4477 or 1-800-945-8400.

If you want to make payments for yourself or clients using Batch Software, registration is required, and you enroll clients through the software.

You can enroll both individual and business clients. You will need the following information:

- **Name and address**
(as it appears on the taxpayers' IRS documents)
- **Taxpayer Identification Number**
(EIN for businesses and SSN for individuals)
- **Financial institution information**
(the account from which tax payments will be made)

Make payments from each **clients' bank account**, or make payments from a master account that you maintain, from which you will make tax payments for your clients.

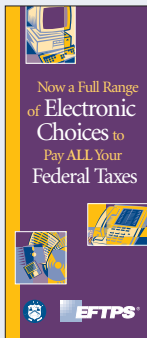


Share Information with Clients

You may not wish to make federal tax payments for all your clients; or some of your clients may prefer to make their own payments. If that's the case, you can give your clients EFTPS brochures to review, as well as enrollment forms, so they may enroll in EFTPS and make payments themselves.

The U.S. Department of the Treasury provides FREE marketing materials to professionals to give to their clients. Those materials include:

Business Overview Brochure

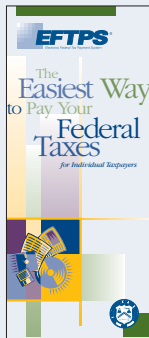


You can receive multiple copies of these brochures by calling EFTPS at **1-888-725-7879**.

You can also order free marketing materials on-line at:

fms.treas.gov/eftps.

Individual Overview Brochure



Any Questions?

Visit **eftps.gov** or call EFTPS Customer Service at **1-800-555-4477** or **1-800-945-8400**.



 **EFTPS**®

eftps.gov

EFTPS is a service offered free by the U.S. Department of the Treasury.

3/24/03