



**Communications & Liaison
STAKEHOLDER LIAISON**

IRS Updates

Richard Furlong, Jr.
Senior Stakeholder Liaison

Accountant-Lawyer Alliance Webinar
November 26, 2024



Can you feel it in the air?

It's the time of year
when Tax Pros
begin renewing
their Preparer
Tax ID Numbers.



It's PTIN renewal season. Get started at:



irs.gov/ptin



Communications & Liaison STAKEHOLDER LIAISON

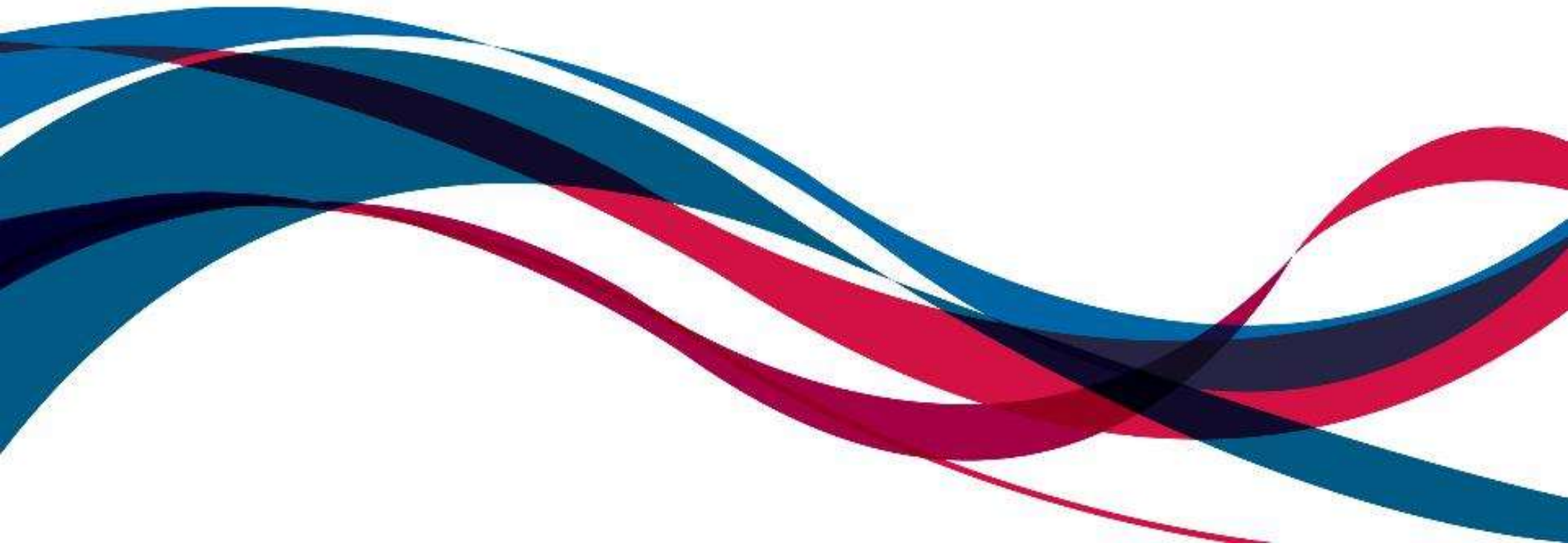
- **Tax Pro Account Overview**
- **Online Account Overview**
- **Business Tax Account Overview**





Communications & Liaison STAKEHOLDER LIAISON

Tax Pro Account





Tax Pro Account: Options for Submit POAs and TIAs

[Help](#) | [News](#) | [English](#) | [Charities & Nonprofits](#) | [Tax Pros](#)

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Q

[Home](#) / [Tax Pros](#) / [Submit Power of Attorney and Tax Information Authorizations](#)

Submit Power of Attorney and Tax Information Authorizations

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

You have these options to submit Power of Attorney (POA) and Tax Information Authorization (TIA).
 Find more about [Power of Attorney and other authorizations](#).

Use Tax Pro Account

Submit authorization request to taxpayer's online account.

- ✓ All-digital submission
- ✓ Electronic signature
- ✓ Real-time processing

Use for:

- Individual taxpayer with online account
- Limited tax matters and periods
- Prior authorizations revoked for same tax matters or periods

Use Tax Pro Account

Submit Forms Online

Submit Forms 2848 and 8821 online to the IRS.

- ✓ Secure form upload
- ✓ Electronic or handwritten signature
- ✓ First-in, first-out processing

Use for:

- Individual or business taxpayer
- Any tax matter or period
- Prior authorizations retained or revoked

Submit Forms Online

Fax or Mail Forms 2848 and 8821

If you can't use an online option, you can fax or mail authorization forms to us.

- ✓ Paper forms by fax or mail
- ✓ Handwritten signature only
- ✓ First-in, first-out processing





Expanding Services for Taxpayers

Expansion of Taxpayer Options for 3rd Party Authorizations launched in the summer of 2021

- Added “authorization” feature to individual Online Accounts.
- Launched Tax Pro Account on IRS.gov to allow tax professionals to initiate online POA or TIA requests.
 - Tax professional initiates a POA or TIA, uses checkbox as electronic signature for POAs.
 - POA or TIA requests automatically transfers to individual taxpayer’s Online Account.
 - Taxpayer accesses their Online Account and under the “Authorization” tab they can approve the request and use a checkbox as signature.
 - Upon approval, authorization is posted immediately to CAF.



Registering to Access the Tax Pro Account

To use Tax Pro Account, individuals must create an account and verify their identity.

- Individuals already registered for Secure Access (e.g., Get Transcript, e-Services) can use the Tax Pro Account to initiate POAs and TIAs.
- New users will need to create an account with ID.me.
- To verify your identity with ID.me, you will need a photo ID and a device with a camera.
- Frequently asked questions with help links are available right on the sign-in page for Tax Pro Account & Online Account in case you or your clients have any questions.





Tax Pro Account: Tax Professionals Page

IRS

Home | Help | English | Spanish | Chinese | Vietnamese | The Print

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Tax Professionals

Home | Home | 1040-SS | 1040-SS | 1040-SS | 1040-SS | 1040-SS | 1040-SS | 1040-SS

- Enrolled Agents
- Special Agent in Charge Program Development
- Enrolled Accountants (EAs) Agents
- Enrolled Actuaries (EAs) Agents
- Enrolled Appraisers
- Enrolled Attorneys
- Enrolled Brokers
- Enrolled Clerks



E-Service

Getting ready for an appointment

[View E-Service](#)



PTIN System

Check ID Only

[View or Register](#)

Request Power of Attorney or Tax Information Authorization

Download forms to update your Power of Attorney, Tax Information Authorization, or other documents for the current tax year. Call 800-829-1040 for more information.

Bank ID Cards

E-Service: Authorized, New, King, Form, ID Card, Application, Renewal and Reprints

Self-Enrollment

Enroll in the Self-Enrollment, New or Renewal, and ID Card Renewal

Get Learning Content

Access, update and download content

11/15/2014 10:00 AM





Tax Pro Account: Landing Page

Use Tax Pro Account

Request Form of Service, Official Tax Information, Subpoena (42 USC 6109) (42 USC 6109)

How It Works

You can request Form of Service or a subpoena. There is no charge to request Form of Service.

- Request Form of Service or Subpoena
- Request Information
- Manage Account

Hours of Service

- Monday through Friday 9:00 a.m. to 5:00 p.m.
- Monday through Friday 9:00 a.m. to 5:00 p.m. (excluding federal holidays)

Who Can Use This Service

Request Form of Service or Subpoena

- For the following categories:
 - Certified mail, return receipt requested
 - Certified mail, return receipt requested, registered mail or international registered mail
 - First-class mail with return receipt requested
- All other categories:
 - All other categories authorized by the IRS to be used by the IRS or its employees
 - All other categories authorized by the IRS to be used by the IRS or its employees
 - All other categories authorized by the IRS to be used by the IRS or its employees
 - All other categories authorized by the IRS to be used by the IRS or its employees
 - All other categories authorized by the IRS to be used by the IRS or its employees

Before You Start

Check your account information before you start.





Tax Pro Account: Help Topics

Help Topics

- + **Online Account Access**
- + **Display of Request Status**
- + **Display of Authorization History**
- + **CAF Address**
- + **Taxpayer Address**
- + **Multiple Representatives**
- + **Overlapping Tax Periods**
- + **Tax Year and Tax Matter Limitations**
- + **Copy of Authorization Request**
- + **If You Don't Have a CAF Number**
- + **Tax Pro Account vs. Submit Forms 2848 and 8821 Online**





Sign In with ID.me or an IRS username

An official website of the United States Government [Here's how you know](#) ✓



Sign In or Create a New Account

i Already logged in to e-Services?

To use Tax Pro Account with an existing IRS username, [log out](#) and return here to log in again.

If you have an existing IRS username, please create a new ID.me account as soon as possible. We're bringing you an improved sign-in experience.

If you're a new user, please create an account with ID.me.

ID.me is our trusted technology provider in helping to keep your personal information safe.

Create a new account

ID.me Create an account

OR

Sign in with an existing account

Sign in with **ID.me**

Sign in with an existing IRS username





Online Account

A self-service tool for individual taxpayers to view their account information





IRS.gov home page takes you to Online Account

Help | News | English | Charities & Nonprofits | Tax Pros

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Helping people understand and meet their tax responsibilities

How can we help you?

- Get Your Refund Status
- Sign in to Your Account
- Find Your Child Tax Credit Payment Information
- File Your Taxes for Free
- Get Your Tax Record
- Make a Payment
- Get Answers to Your Tax Questions
- Apply for an Employer ID Number (EIN)
- Get Economic Impact Payment Information

Access Online Account

Taxpayers can access their online account from the IRS.gov home page





Online Account landing page describes the features and takes you to sign in

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Home / File / individuals / Your Information / Your Online Account

Your Online Account

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Kreyolayisèyè

Individuals

Who Should File

How to File

When to File

Where to File

Your Information

Tax Record (Transcript)

Third Party Authorization

Students

Employees

Parents

Military

Seniors & Retirees

Businesses and Self-Employed

Access your individual account information including balance, payments, tax records and more.

[Sign In to your Online Account](#)

If you don't have an existing IRS username or ID.me account, have your photo identification ready. More information about identity verification is available on the sign-in page.

Access Tax Records

- View key data from your most recently filed tax return, including your adjusted gross income, and access transcripts
- View information about your Economic Impact Payments
- View information about your advance Child Tax Credit payments
- View digital copies of certain notices from the IRS

Make and View Payments

- Make a payment from your bank account or by debit/credit card
 - You can also [make a guest payment](#) without logging in
- View 5 years of payment history, including your estimated tax payments
- View any pending or scheduled payments

Manage Communication Preferences

- Go paperless for certain notices
- Get email notifications for new notices

Related Information

- Appeals
- [Topic No. 653 IRS Notices and Bills, Penalties, and Interest Charges](#)

Need to Pay?

See your [payment options](#).

View Your Balance

- View the amount you owe and a breakdown by tax year

View or Create Payment Plans

- Learn about payment plan options and apply for a new payment plan
- View details of your payment plan if you have one

View Tax Pro Authorizations

- View any authorization requests from tax professionals
- Approve and electronically sign Power of Attorney and Tax Information Authorization from your tax professional



IRS Business Tax Account

IRS

Access your Business Tax Account

Do more with a Business Tax Account

- View and pay your tax balance or make a Federal Tax Deposit
- View your payment history for recent transactions
- Request a tax compliance check
- View the business name and address on file with the IRS
- View and download select digital notices or transcripts for payroll, income and excise tax returns

Discover if you qualify to use a Business Tax Account at [IRS.gov/businessaccount](https://www.irs.gov/businessaccount)

Publication 5904 (Rev. 8-2016) Catalog Number 45171C Department of the Treasury Internal Revenue Service www.irs.gov

Publication 5904 IRS Business Tax Account

Sole proprietors

- View business information on file
- Manage business users
- View balance due
- Make same-day and scheduled payments
- View payment history
- View tax account transcripts
- View tax compliance report
- View tax certificate for award use
- Notices and letters
- Registration for clean energy credits (if eligible)

Partnerships and S corporations

- View business information on file
- View balance due
- Make same-day and scheduled payments
- View payment history



How to Access Business Tax Account

IRS.gov/businessaccount

An official website of the United States Government

IRS

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Your account

English | Español | 中文(简体) | 中文(繁體) | 한국어 | Русский | Tiếng Việt | Kreyòl Ayisyen

Interactive Tax Assistant

- Tools**
 - Document Upload Tool
- Report phishing
- Fraud and scams
- Notices and letters
- Appeals
- Frequently asked questions
- Accessibility
- Contact your local IRS office
- Contact an international IRS office

You can use an IRS account to check and manage your tax information.

Learn more or sign in

Use the same sign-in for 3 types of accounts. If you're a new user, have your photo identification ready.

Individual

Access your personal tax information, make payments and more.

[Sign in to online account](#)

[New to online account? Get started](#)

Business

View your business tax information, transcripts, balance due and more.

[Sign in to business tax account](#)

[New to business tax account? Get started](#)

Tax professional

Manage your authorizations and view your client information.

[Sign in to tax pro account](#)

[New to tax pro account? Get started](#)

For TDS, TIN matching and more, [use e-Services](#).



Who can Use Business Tax Account

Who can use this

You can use a business tax account if you have this type of business:

Sole proprietor: If you're a [sole proprietor](#) who files business tax returns with an [employer identification number \(EIN\)](#).

Note: A limited liability company (LLC) that reports business income on Form 1040 Schedule C can't use a business tax account at this time.

Partnership or S corporation: If you're an individual partner or individual shareholder, you can access a business account if you have **both**:

- A Social Security number or an individual tax ID number (ITIN)
- A Schedule K-1 on file (for partners, from 2012-2022; for shareholders, from 2006-2022)



Business Tax Account Services

Sole proprietorship with an EIN:

You can access these features:

Profile

View business information on file

Manage business users

Account balance and payments

View balance due

Make same-day and scheduled payments

View payment history

Tax records

View tax transcripts

View tax compliance report

View tax certificate for award use

Other features

Notices and letters

Registration for clean energy credits (if eligible)

Individual partner or shareholder:

If you're an individual partner or shareholder, you can access these features for the tax years when you received a Schedule K-1 (more tax years coming soon):

Profile

View limited business information on file

Account balance and payments

View balance due

Make same-day and scheduled payments

View payment history



Business Tax Account – Future improvements

- IRS News Release 2024-196 (July. 25, 2024)

...With the latest expansion, **Business Tax Account** is now available in Spanish. In addition, eligible business taxpayers can see their balance due and make the payment all in one place. Previously, the balance due had to be viewed in a separate place from where the payment was made, adding another complicating step for businesses making payments. Sole proprietors can now download business entity transcripts from their Business Tax Account. This transcript shows entity information like business name, address, location address and more for the Employer Identification Number on file...



The Identity Protection PIN (IP PIN)

Proactively protect your federal tax account from ID theft



What is the IP PIN?

- An Identity Protection PIN (IP PIN), is a six-digit number that prevents someone else from filing a tax return using your Social Security number or Individual Taxpayer Identification Number
- The IP PIN helps the IRS to verify your identity when you file your electronic or paper tax return
- Even though you may not have a filing requirement, an **IP PIN still protects your account from fraudulent filings**
- An electronically filed return filed without your IP PIN, or an incorrect IP PIN, will reject, including your return and any fraudulent returns using your Social Security Number.
- Any paper returns filed without your correct IP PIN will undergo additional scrutiny and any fraudulent returns will be removed from your account. If the return verifies to be yours, we will continue to process it.



Who can participate in the IP PIN Program?

- Anyone who has a **Social Security number (SSN)** or **Individual Taxpayer Identification Number (ITIN)** and can verify his/her identity is eligible to enroll into the IP PIN program **(Voluntary Enrollment)**
- Victims of federal tax related identity theft are automatically enrolled into the IP PIN program **(Automatic Enrollment)**



How can a taxpayer voluntarily enroll into the IP PIN Program?

Get An Identity Protection PIN (IP PIN) Online Application

- Fastest and most secure method to enroll
- Protection begins right after enrollment
- IP PIN is immediately available for filing

Form 15227, Application for an IP PIN

- For taxpayers who cannot verify their identity through the Online Application
- Process can take up to 180 days to complete enrollment
- Taxpayer must include a telephone number for call back verification
- Limited to taxpayers under a certain adjusted gross income level

In-Person Meeting at a local Taxpayer Assistance Office, (TAC)

- For taxpayers who cannot verify their identity through the Online Application or the Form 15227 process or are ineligible to file a Form 15227
- Appointments may be limited due to availability



Get An Identity Protection PIN (IP PIN) Online Application

- Fastest and most secure way to enroll into the program
- IP PIN is displayed online after verification, and it can be retrieved at anytime by logging back into the application
- Located on IRS.gov at www.irs.gov/ippin
- The IP PIN online application is generally available starting in mid-January through mid-November
- Taxpayers who have an existing IRS Online Account may be able to use their log in information to access the Get An IP PIN Application
- Some taxpayers with an existing IRS Online Account may have to revalidate their identity through a Credentialling Service Provider
- Taxpayers without an existing IRS Online Account will have to validate their identity through a Credentialling Service Provider



How does a Taxpayer receive their IP PIN?

- Each December, new IP PINs are generated for the upcoming filing season for current enrollees
- CP 01A notices containing the new IP PIN are mailed from mid-December to mid-January
- The following taxpayers will receive a CP 01A notice each year:
 - Form 15227 applicants
 - In-person TAC applicants
 - Identity theft victims who did not enroll online after January 2019
 - (If a valid address cannot be confirmed then the CP 01A notice is suppressed)*
 - Taxpayers who enrolled online prior to January 2019
- Taxpayers who enrolled voluntarily online after January 2019, must log back into the Get an IP PIN application to retrieve their current IP PIN (These taxpayers will not receive a CP 01A notice)
- The Get an IP PIN application is available from late January to mid-November



How to use the IP PIN when filing

E-filed Return

- Your tax software or practitioner will tell you where to enter the IP PIN. If you can't find where to enter your IP PIN, search within your software for Identity Protection PIN or IP PIN or contact the software provider's help desk
- Each taxpayer claimed on a tax return who receives an IP PIN must have their IP PIN(s) entered on the tax return. This includes the IP PIN of any dependent(s) included in the tax return
- If a dependent has an IP PIN, it must be entered on the 'Form 1040 series' as well as 'Form 2441' and 'Schedule Earned Income Tax Credit'

Paper Return

- Enter your IP PIN(s) as applicable in the boxes marked "Identity Protection PIN" in signature area of the tax return
- Each taxpayer who has an IP PIN must enter it on their tax return

- 26
- You don't need to enter an IP PIN for your dependent(s) when filing a paper tax return



What if a Taxpayer Lost or Doesn't Receive an IP PIN Notice?

Taxpayers may receive their current year IP PIN by:

- **Accessing the Get An IP PIN Application (Fastest Method)**
 - Retrieve their IP PIN by logging into their account on IRS.gov
 - If the taxpayer does not have an account, they can create an account and retrieve their IP PIN
- **Calling the IRS help line at 800-908-4490**
 - Taxpayer will need to verify their identity and current mailing address
 - After verification is completed, a 4869C notice containing their IP PIN will be mailed to the taxpayer within 21 days

Note: If the taxpayer cannot obtain their IP PIN through either option, then the best alternative is to file a paper return without their IP PIN.



Important Reminders about the IP PIN

- IP PIN protects your federal tax account from Identity Theft
- An IP PIN is valid for one calendar year, each year a new IP PIN is generated for your account
- An IP PIN must be used when filing any federal tax returns during the year including prior year returns
- **Never share your IP PIN with anyone** other than your tax preparer at the time of filing
- If unable to enroll online there are alternatives
 - Form 15227, Application for an IP PIN
 - In-Person Meeting at a local Taxpayer Assistance Office, (TAC)
- IP PIN participants must keep their address current including dependents
 - By filing Form 8822, Change of Address



IP PIN Issues when filing electronically

- IP PIN was not entered, entered incorrectly or a prior year IP PIN was entered
- IP PIN is entered under the wrong taxpayer/dependent
- Not using or incorrectly using your IP PIN when electronically filing will cause your return to reject



Get An Identity Protection PIN (IP PIN) IRS.gov/ippin

Get An Identity Protection PIN (IP PIN)

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

Individuals

Who Should File

How to File

When to File

Where to File

Your Information

Students

Employees

Parents

An Identity Protection PIN (IP PIN) is a six-digit number that prevents someone else from filing a tax return using your Social Security number or Individual Taxpayer Identification Number. The IP PIN is known only to you and the IRS. It helps us verify your identity when you file your electronic or paper tax return. Even though you may not have a filing requirement, an IP PIN still protects your account.

If you are a confirmed victim of tax-related identity theft and we have resolved your tax account issues, we'll mail you a [CP01A Notice](#) with your new IP PIN each year.

If you don't already have an IP PIN, you may get an IP PIN as a proactive step to protect yourself from tax-related identity theft.

If you want to request an IP PIN, please note:

- You must pass an identity verification process.
- Spouses and dependents are eligible for an IP PIN if they can pass the identity verification process.



Get an Identity Protection PIN YouTube video



An Identity Protection PIN helps you lock your tax account from identity thieves

IRS www.irs.gov/ippin



Help your loved ones stay safe and secure.

Tell them about the IP PIN program as a proactive way to protect themselves from tax-related identity theft.

IRS www.irs.gov/ippin



Tax Professional Data Breaches and How Tax Pros Can Protect Themselves



Spear-phishing Scams Targeting Tax Professionals



Current Data Breach Statistics

The recent Verizon Data Breach Investigations Report (DBIR) found:

“82% of breaches involved a human element” (e.g.,

Phishing, Misuse, or Error)

Phishing was one of the four main entry points into an organization

The recent Internet Crime Complaint Center (IC3) report Phishing/Vishing/Smishing/Pharming was listed as a Top 5 Crime Type reported over the last five (5) years



Common Schemes

The most common schemes that target tax professionals are:

spear phishing

ransomware

unauthorized access



Phishing Lifecycle

A Lure: enticing email content

A Hook: an email-based exploit (e.g., a phishing URL or malicious attachment)

A Catch: a transaction conducted by an actor following a successful attempt



“New Client” Scam 1st Email

From: [REMOVED]

To: [TAX PREPARER]

Sent: Thu, Apr 21, 2022 3:06 pm

Subject: Extension Client Intake

Good Morning,

I am [REMOVED], married, father of three teenage boys and a business owner. My family and I have lagged behind in filing our taxes and I am hoping you are not at capacity and willing to take on a new client? I have all by books and forms in place, don't owe taxes and usually make estimated tax payments.

Please write back if you are open to new tax clients and how to proceed. Regards[REMOVED]



“New Client” Scam 2nd Email

From: [REMOVED]

To: [TAX PREPARER]

Sent: Wed, May 4, 2022 6:14 am

Subject: Re: Extension Client Intake

Hi [TAX PREPARER], Sorry for the late response, things haven't been going as planned lately. I won't want to bore you with personal issues. As for my taxes, I usually don't owe taxes, applied my prior year refund and also made estimated tax payments to cushion effects of situations like these.

****[REMOVED]_1040_ScanCopy.pdf***

<hxxps://example[.]example/file/[REMOVED]>*

Above is a secure and SSL excerpted copy of my prior year returns for your perusal. Kindly review and advise on way forward... I look forward to talking with you.Regards[REMOVED]



IRS-themed Phishing Email

From: IRSOffice <noreply.mailadmin@prwire360.com>
Date: November 23, 2021 at 6:29:11 AM CST
To:
Subject: Re: You are eligible to receive a tax status on Nov 23, 12:29:02 pm.



Third Round of Economic Impact Payments Status Available.

After the last annual calculations of your fiscal activity we have determined that you are eligible to receive a payment of \$532.00

We understand the challenges your business is facing due to the massive disruption caused by the Coronavirus (COVID-19) pandemic and want to provide you with funds to help you weather these difficult times.

Please click below to submit your application.

[Get Started](#)

Questions? We're here to help. Call us at 1-800-659-2955 | TTY/TDD: 1-800-877-8339 Office of Disaster Assistance U.S. Small Business Administration



Case-
Custo...120.txt



Spear Phishing

Targets a specific audience

Appears as a familiar or trusted contact

Fellow tax practitioner

Tax software provider

Potential or current client

The goal is to convince you to open a URL or download an attachment



Account Takeover (cont.)

An official website of the United States Government



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Latest spearphishing scams target tax professionals

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Topics in the News

News Releases

News Releases for Frequently Asked Questions

Multimedia Center

Tax Relief in Disaster Situations

IR-2022-36, February 16, 2022

WASHINGTON — With tax season in full swing, the Internal Revenue Service, state tax agencies and tax industry today warned tax professionals of new email scams that attempt to steal their tax software preparation credentials.

The Security Summit partners warned these scams serve as a reminder that [tax professionals](#) remain prime targets for thieves. These thieves try to steal client data and tax preparers' identities in an attempt to file fraudulent tax returns for refunds.

The latest phishing email uses the IRS logo and a variety of subject lines such as "Action Required: Your account has now been put on hold." The IRS has observed similar bogus emails that claim to be from a "tax preparation application provider." One such variation offers an "unusual activity report" and a solution link for the recipient to restore their account.

"Scams continue to evolve, and this one is especially sinister since it threatens tax professional's accounts," said IRS



“Account on hold” Phishing Email

Subject: Action Required: Your account is on hold (TXP099497)
From: "IRS.gov" <notification_taxpro.irs.gov@spoe-essling.at>
Date: Thu, February 03, 2022 7:16 pm
To:



Your account has been put on hold

ALL tax preparers are required to apply a security feature to their Tax Pro account towards **2021 Tax Returns** processing.

- You have not updated your account

It is mandatory that you update your account immediately.

Please click <https://www.irs.gov/pro-service/Update.asp> to update your account now.

Important

Failure to update your account within the next 48hours will lead to your account being terminated and be barred from filing tax returns claims for 2021 tax season. Your access will be restored once you have updated your details.

Sincerely,
[IRS.gov](https://www.irs.gov) eServices



“Account on hold” Phishing Website

An official website of the United States Government



Español | Exit

Please select your software below to get started





Ransomware

Wana Decrypt0r 2.0

Ooops, your files have been encrypted! English



Payment will be raised on
5/16/2017 00:47:55
Time Left
02:23:57:37

Your files will be lost on
5/20/2017 00:47:55
Time Left
06:23:57:37

[About bitcoin](#)
[How to buy bitcoins?](#)
[Contact Us](#)

What Happened to My Computer?
Your important files are encrypted. Many of your documents, photos, videos, databases and other files are no longer accessible because they have been encrypted. Maybe you are busy looking for a way to recover your files, but do not waste your time. Nobody can recover your files without our decryption service.

Can I Recover My Files?
Sure. We guarantee that you can recover all your files safely and easily. But you have not so enough time. You can decrypt some of your files for free. Try now by clicking <Decrypt>. But if you want to decrypt all your files, you need to pay. You only have 3 days to submit the payment. After that the price will be doubled. Also, if you don't pay in 7 days, you won't be able to recover your files forever. We will have free events for users who are so poor that they couldn't pay in 6 months.

How Do I Pay?
Payment is accepted in Bitcoin only. For more information, click <About bitcoin>. Please check the current price of Bitcoin and buy some bitcoins. For more information, click <How to buy bitcoins>. And send the correct amount to the address specified in this window. After your payment, click <Check Payment>. Best time to check: 9:00am - 11:00am

Send \$300 worth of bitcoin to this address:
 **12t9YDPgwueZ9NyMgw519p7AA8isjr6SMw** Copy

Check Payment **Decrypt**



Deploy the “Security Six” Protections

- 1. Anti-virus software**
- 2. Firewalls**
- 3. Two-factor authentication**
- 4. Backup software/services**
- 5. Drive encryption**
- 6. Virtual Private Network (VPN)**



Signs of Client Data Theft

Client e-filed returns begin to reject

Clients who haven't filed tax returns begin to receive authentication letters (5071C, 4883C, 5747C) from the IRS

Clients who haven't filed tax returns receive refunds





Clients/Practitioners receive tax transcripts that they did not request

Clients who created an IRS Online Services account are notified that their account was accessed or disabled

Another variation: Clients receive notice that an account was created in their names



Reporting

IRS, Treasury and/or tax-related phishing scams:

Please send full email headers to phishing@irs.gov

If you click on a nefarious link, download a document, etc.: Contact Your Tax Software Provider

Tax preparers who experienced a data breach:

Contact Stakeholder Liaison (SL): (www.irs.gov search “Stakeholder Liaison”)

TIGTA.gov

FTC.gov or IdentityTheft.gov



Protect Your Business

**Publication 4557 (*Safeguarding Taxpayer Data*)
at [IRS.gov](https://www.irs.gov)**

***Small Business Information Security – The
Fundamentals* at [NIST.gov](https://www.nist.gov)**

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Resources

IRS.gov websites:

www.irs.gov/newsroom/irs2goapp

www.irs.gov/ProtectYourClients

www.irs.gov/identity-theft-central

www.irs.gov/securitysummit



Multi-Factor Authentication



Sign Up

If you don't have an IRS username, go back and create an account.

[← BACK](#)

Log In

Already have a username? Welcome back!

Username

[LOG IN >](#)

[Forgot Username](#)

PTIN and FIRE users need a separate account in this system





Log In

Verify that your Site Image and Site Phrase below are correct. If the Site Image and Site Phrase are not correct, please do not proceed.

Your Site Image:



Your Site Phrase:

Maggie's Stuff

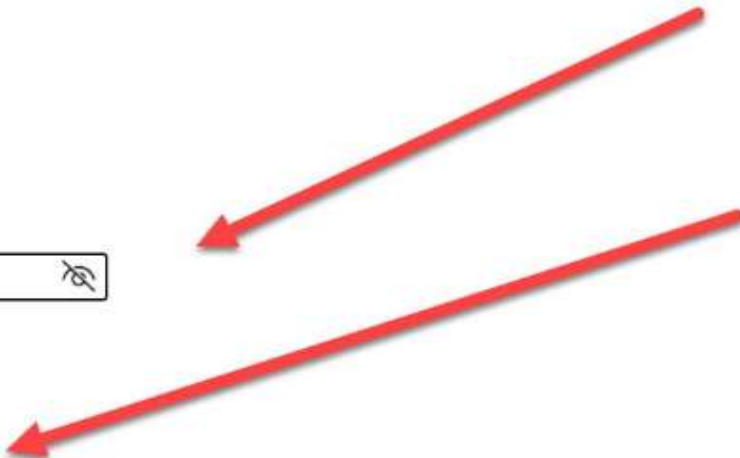
Password

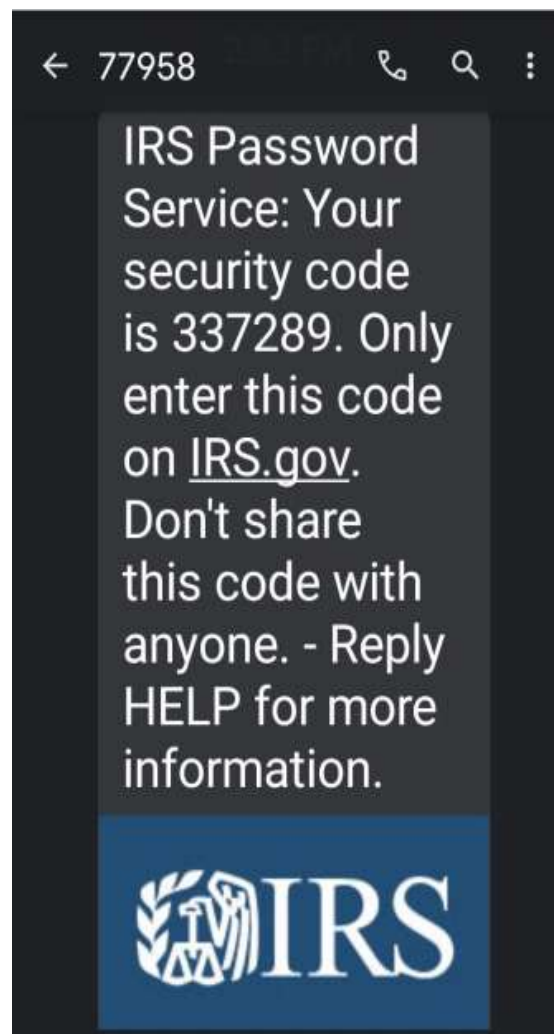
Your@password

[Forgot Password](#)

SUBMIT >

CANCEL







We sent a security code to your phone

We sent a text message to your phone (ending in 5200). Please enter the code below.

6-digit security code

[Resend Security Code](#)

[No longer have access to this phone?](#)

CONTINUE >

[If you can't get a text message right now, you can get a security code via phone call.](#)

[Logout](#)



Creating a Written Information Security Plan for your Tax & Accounting Practice



IRS Publication 5708



Creating a Written Information Security Plan (WISP) for your Tax & Accounting Practice

This document was prepared by the Security Summit, a partnership of the Internal Revenue Service, state tax agencies, private-sector tax groups as well as tax professionals. The mission of the Security Summit is to fight identity theft and tax refund fraud. •

This document is intended to provide sample information and to help tax professionals, particularly smaller practices, develop a Written Information Security Plan or WISP. It is not an exhaustive discussion of everything related to **WISPs** and **it is not intended to replace your own research, to create reliance or serve as a substitute for developing your own plan based upon the specific needs and requirements of your business or firm.** A written information security plan is just one part of what tax professionals need to protect their clients and themselves. Given the rapidly evolving nature of threats, the Summit also strongly encourages tax professionals to consult with technical experts to help with security issues and safeguard their systems.

There are many aspects to running a successful business in the tax preparation industry, including reviewing tax law changes, learning software updates, and managing and training staff. Creating a Written Information Security Plan or WISP is an often overlooked but critical component. Not only is a WISP essential for your business and a good business practice, the law requires you to have one. For many tax professionals, knowing where to start when developing a WISP is difficult. This guide provides multiple considerations necessary to create a security plan to protect your business, and your clients and comply with the law.



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WISP - Outline

The bare essentials of a Written Information Security Plan are outlined below. Be sure you incorporate all the required elements in your plan, but scale the comprehensiveness to your firm's size and type of operation. The elements in the outline are there to provide your firm a narrower scope of purpose and define the limitations the document is meant to cover. Therefore, many elements also provide your firm with a level of basic legal protections in the event of a data breach incident. For a detailed explanation of each section, please review the detailed outline provided in this document.

- I. Define the WISP objectives, purpose, and scope**
- II. Identify responsible individuals**
 - a. List individuals who will coordinate the security programs as well as responsible persons.
 - b. List authorized users at your firm, their data access levels, and responsibilities.
- III. Assess Risks**
 - a. Identify Risks
 - List types of information your office handles
 - List potential areas for data loss (internal and external)
 - Outline procedures to monitor and test risks
- IV. Inventory Hardware**
 - a. List description and physical location of each item
 - b. Record types of information stored or processed by each item



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Basic Security Plan Considerations for Tax Professionals



- Know your customer information (names, addresses, email addresses, bank accounts/routing numbers)
- Have employee protocols
 - New hires (training, accesses, need to know)
 - Departing employees (physical and system accesses, keys/passwords/files/thumb drives)
- Protect passwords (length, upper case/lower case, numbers, special characters, phrases)
- Encrypt files and email; use anti-virus software and establish firewall protections
- Dispose properly (files, computers, printers, thumb drives)
- Know what your insurance covers and know who to contact in event of breach

This document is not intended to be all inclusive, but as a starting point for security plan development. Security plans should be appropriate for the type and size of your business.

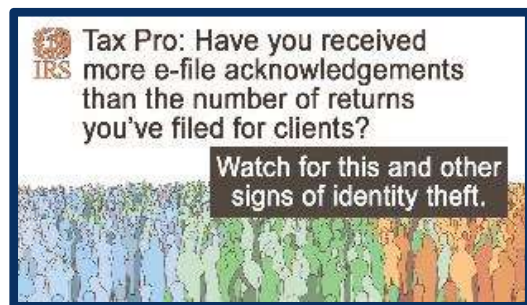


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Data Breach/Ransomware Attacks

Reporting a Data Breach or Ransomware Attack

- Contact your local Stakeholder Liaison (SL)
 - Provide details promptly
- Follow the guidance from your SL, Pub 5293, Pub 4557 and the IRS Data Breach webpage
- Take steps to discover the cause of the attack
- Notify local and other federal agencies based on the type of attack





It's not luck: Fraudulent tax claims lead to penalties

Check with a tax pro before taking any social media tax advice.



irs.gov/scams  **IRS**





National Security Awareness Week
December 2, 2024 – December 6, 2024



Tax Scams, Identity Theft, Refund Fraud



STAY SAFE WHILE SHOPPING ONLINE

Avoid a holiday meltdown

Get tips to keep your data safe when shopping online from the IRS and Security Summit.

National Tax Security Awareness Week

 irs.gov/securitysummit



Shop only on secure sites

Use only secured networks

Update security software

Secure devices

Use malware stoppers and firewalls

Use strong, unique passwords


Use multi-factor authentication

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www.irs.gov/NTSAW




STAY SAFE ON SOCIAL MEDIA

Wildly inaccurate tax advice often circulates on social media.



Following it has bad consequences.

 irs.gov/scams
#TaxSecurity

Pub 5461 Protect Personal and Financial Information Online

2024 National Tax Security Awareness Week
www.irs.gov/NTSAW

Follow IRS-verified social media accounts and e-news services

Don't provide personal or financial information

Verify eligibility for tax credits with a trusted tax professional

Use IRS.gov to fact check information

Stay aware of the latest scams by following @IRStaxsecurity on X



INDIVIDUALS STAY SAFE BY USING AN IDENTITY PROTECTION PIN (IP PIN)



Use an Identity Protection (IP) PIN when filing a tax return, including amended or prior year returns

The IRS will never ask you for your IP PIN

Protect your IP PIN and only share it with trusted tax software provider or tax preparer

Pub 5461-B Get an Identity Protection PIN

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www.IRS.gov/NTSAW



BUSINESSES STAY SAFE BY SAFEGUARDING INFORMATION

Businesses, big and small, can help protect their employees, customers and enterprises.



#TaxSecurity
irs.gov/securitysummit

Pub 5461-C Businesses should watch out for tax-related scams and implement safeguards

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www.irs.gov/NTSAW

Safeguard customer data by:

- Setting security software to update automatically
- Back up important files
- Require strong passwords with multi-factor authentication
- Encrypt all devices

Beware of phishing and impersonation schemes

Review tips in the business section of Identity Theft Central on IRS.gov



Tax Pros Stay Safe by having a WRITTEN INFORMATION SECURITY PLAN (WISP)



Develop a written information security plan (WISP)

Use IRS Secure Online Tools (Tax Pro Account)

Use Multi-Factor Authentication

Know what to do if you have a data breach

Pub 5708 Creating a WISP

Pub 5461-D Tax professionals should review their security protocols

Pub 5461-F Review account details on secure portal

2024 National Tax Security Awareness Week
www.IRS.gov/NTSAW



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IRS.gov/subscribe

The image displays two versions of the IRS.gov 'e-News Subscriptions' page. The left version is in English, and the right version is in Spanish. A red arrow points from the English page to the Spanish page, and another red arrow points from the Spanish page back to the English page, indicating a toggle between languages. The English page features a sidebar with various subscription categories, a main content area with a list of topics, and an 'Outreach Connection' section. The Spanish page mirrors this layout with translated content. A search bar at the top of both pages contains the keyword 'e-News'.

in English ←

in Spanish →

IRS.gov – keyword: e-News



IRS2Go Mobile App

[IRS.gov/irs2go](https://www.irs.gov/irs2go)

IRS2Go is the official mobile app of the IRS

Check your refund status, make a payment, find free tax preparation assistance, sign up for helpful tax tips, and more!

IRS2Go is available in both English and Spanish.

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