

## 94X Series PIN Application

In order to electronically file 940, 941, 944, and 941SS tax returns, tax preparers are required to have a PIN. This serves as an electronic signature for the tax return. The PIN application process varies according to the type of filer.

### TYPES OF 94X E-FILERS

There are 3 types of 94X e-filers:

- Business Taxpayers that file only for their own company. This is also the term used for an ERO's customer
- EROs that transmit their customers' returns but have no signature authority and are not responsible for the contents of the return, and
- Reporting Agents that file 94X returns on behalf of their clients and are responsible for the return

	Description	PIN	Who is Responsible for the Return?
<b>Business Taxpayer</b>	<ul style="list-style-type: none"><li>• Files for own company</li><li>• An ERO's customer</li></ul>	10-digit	Business Taxpayer
<b>ERO</b>	Transmits their customers' (business taxpayer) return	Each customer must have their own, 10-digit PIN	Business Taxpayer
<b>Reporting Agent</b>	Electronically signs and files on behalf of the client	Uses same 5-digit PIN for all clients	Reporting Agent

Each Business Taxpayer uses a unique 10-digit PIN to sign each of their 94X return and Reporting Agents use the same 5-digit PIN to sign each of their client's 94X return.

### SETTING THE COMPUTER'S DATE FORMAT

One of the things we need to do before we go into the PIN application is to make sure your computer is using the correct date format. The format we need to be using is **MM/DD/YYYY**.

The exact instructions for setting your system's date format varies by Windows version but are fairly similar from one version to the next.

In order to set this format:

1. Go to **Start > Control Panel**.
2. Next, double-click **Regional Settings** or **Regional and Language Options** (depending on your version of Windows).
3. Click the **Customize** button.
4. Select the **Date** tab, and
5. Change the date format to **MM/DD/YYYY** using the drop list in the **Short Date Format** field.

### Business Taxpayer PIN Application

Now we're ready to complete the 94X PIN application for Business Taxpayers.

In CWU, go to **Setup > Client Information > EF Setup**. Complete the fields on the right side of the screen.

The **Name Control for E-File** is the 4-character name that appears on all the client's mailing labels

received from the IRS. If you're not sure what to put, have the client call the IRS EIN verification line at 800-829-4933. **DO NOT JUST GUESS AT THIS INFORMATION.** Your transmission will be rejected if the Name Control is wrong.

The **EFIN** is your EFIN.

The **Signature Name** is the name of the "signer" of the tax return.

The **Application Date** defaults to today, and that's fine.

Select either **Business Taxpayer** or **ERO**, whichever is appropriate for this application.

Click **Save**, then click **Create PIN File**.

Now that you've created the PIN file, you're ready to transmit the PIN application. In CWU2013, go to **E-Filing > 94X E-Filing > Select/Transmit PIN Applications**.

Select the PIN applications you want to transmit and click **Transmit**. In 1 to 2 weeks, the Business Taxpayer should receive a letter from the IRS with their 10-digit PIN.

Once you've got the letter, make the appropriate client the active client and go back to **Setup > Client Information > EF Setup**. Select the **E-File 94X** box. The Business Taxpayer should enter the PIN received from the IRS into the **10-digit Signature PIN** field.

Click **Save**. Now every time you generate a 94X tax return, the upload file is automatically created in the background.

## **ERO**

The ERO's customers (Business Taxpayers) receive their 10-digit PIN in the mail directly from the IRS. The IRS considers all PINs to be confidential.

If you are an ERO and applying for your client's (Business Taxpayer's) PINs, you'll need to repeat this process for each client.

## **Reporting Agents PIN Application**

Since Reporting Agents electronically sign and file 94X tax returns on behalf of their clients, clients must grant the Reporting Agent authorization. This is done by the client completing and signing Form 8655.

To print a blank Form 8655 in CWU, go to **Tools > Print Blank Forms** and select the **Federal 94X series**. Double-click **Form 8655**. When the form displays, click the **Print** icon. You will need one Form 8655 for each client the reporting agent will file for. You may make as many photocopies of the blank for as you need. Have each client sign a Form 8655.

Along with each batch of 8655s that you send to the IRS, you need to include a "Reporting Agent's List". There is a specific format for this form. See the last page of this document for a sample of this form.

You can put all the signed 8655s and the Reporting Agent's List in an envelope and mail together to:

Internal Revenue Service  
Accounts Management Service Center  
MS 6748 RAF Team  
1973 North Rulon White Blvd.  
Ogden, UT 84404

Or you could fax the 8655s and the Reporting Agent's List to 801-620-4142. In about 2 weeks, reporting agents should receive a mailed notification of acceptance from the IRS and, in a separate mailing, their 5-digit PIN.

To complete electronic filing setup:

1. Go to **Setup > Client Information > EF Setup**.
2. Enter the **Name Control**, your **EFIN**, and the **Signature Name** of the person that will be signing the 94X returns.
1. the 94X returns.
2. Select the **Reporting Agent** option button.
3. Select the **E-File 94x** box. This activates the bottom portion of the dialog box.
4. Enter the five-digit PIN you received from the IRS into the **Reporting Agent PIN** text box.
5. Click **Save** and **Exit**.

**REPORTING AGENT'S LIST**

DATE OF LIST \_\_\_\_\_

Reporting Agent's Name \_\_\_\_\_

Reporting Agent's Street Address \_\_\_\_\_

Reporting Agent's City, State, ZIP \_\_\_\_\_

Reporting Agent's Employer Identification Number \_\_\_\_\_

List Type (Additions or Deletions) \_\_\_\_\_

Name of Reporting Agent's Contact Person \_\_\_\_\_

Phone Number of Reporting Agent's Contact Person \_\_\_\_\_

Client Account Number (optional)	Employer Identification Number	Name Control (IRS Supplied)	Taxpayer Name and Address

\* Employer Identification Numbers must be listed in ascending numerical order.

NOTE: The items listed under Client Account Number, Employer Identification Number, Name Control, and Taxpayer Name and Address are fictitious examples. The actual information for the taxpayer's Forms 8655 being submitted with the Reporting Agent's List should be entered. Only one copy of the Reporting Agent's List should be submitted, along with the Forms 8655, to:

Internal Revenue Service  
Accounts Management Service Center  
MS 6748; RAF Team  
1973 N. Rulon White Blvd.  
Ogden, UT 84404

or fax Forms 8655 and paper Reporting Agent Lists to the RAF Team at (801) 620-4142.