

IRM PROCEDURAL UPDATE

DATE: 12/13/2024

NUMBER: ts-21-1224-1209

SUBJECT: New Options Available in IOLA; Additional Forms Added to the MeF Platform

AFFECTED IRM(s)/SUBSECTION(s): 21.2.1

CHANGE(s):

IRM 21.2.1.22(2) - Added additional forms that can e-filed through the MeF platform.

(2) The following form types can be e-filed through the MeF platform:

- **Corporations** - Form 1120, Form 1120-F, Form 1120-H, and Form 1120-S
- **Exempt Organizations** - Form 1120-POL, Form 990, Form 990-EZ, Form 990-N, (e-postcard) and Form 990-PF
- **Partnerships** - Form 1065, and Form 1065-B
- **Excise Tax** - Form 2290, Form 720, and Form 8849, (Schedules 1, 2, 3, 5, 6 and 8 only)
- **Extensions** - Form 2350, Form 4868, Form 7004, and Form 8868
- **Individuals** - Form 1040, Form 1040-X, Form 1040-PR, Form 1040-SR, Form 1040-SS, Form 1040-NR, Form 1042, Form 9465, and Form 56
- **Employment Tax returns** MeF accepts Employment Tax returns, including Form 940, Form 940-PR, Form 940 Amended, Form 941, Form 941-PR, Form 941-SS, Form 941-X, Form 941-X(sp), Form 944, Form 945, and Form 945-X
- **Estate and Trust** - As of 2014, MeF began accepting Form 1041

Note: IRS does not fax copies of tax returns or provide MeF return transcripts. Taxpayers may receive a transcript of their return free of charge but must pay for a physical copy. Please refer to Form 4506, Request for Copy of Tax Return, for information on how taxpayers can received a copy of a return as well as fees.

IRM 21.2.1.62(4) - Added additional options to opt-in to the IP PIN program.

(4) The Profile page allows taxpayers to view their contact information that the IRS has on file. Taxpayers are provided information and links on how to update their name, mailing address, bank accounts, email, passwords, and notice and letter preferences, such as language and accessibility features (large print, braille, etc.).

Taxpayers can add up to five bank accounts for making payments and manage their paperless or email notification preferences to opt-in/out of digital notices or sign up for email notifications for new account information or activity. In addition, a select number of taxpayers with existing access to Secure Messaging, who have been invited to work specific Exam, Appeals and AUR issues can view and reply to messages. For more information, see IRM 4.19.13.34, Taxpayer Digital Communications (TDC) - Secure Messaging or IRM 4.19.3.22.3, Taxpayer Digital Communication (TDC) Overview. Eligible taxpayers will be able to request, receive, and view their Identity Protection PIN (IP PIN), which is a six-digit number that prevents someone else from filing a tax return using their Social Security Number or Individual Taxpayer Identification Number. Taxpayers will also have the option to opt-in to the IP PIN program for either continuous enrollment or for the current tax year. Taxpayers can also request to opt-out of the IP PIN program using the IP PIN feature.

IRM 21.2.1.62(6) - Added a message feature was added to the Account Home page when immediate information needs to be shared with all taxpayers.

(6) The **Account Home** page provides the taxpayer with an overview of their account along with links to other pages within the application. When immediate information needs to be shared with all taxpayers, they may see a message at the very top of the Home Page. The message will be presented with a “Read more” link in the bottom right-hand corner so they can click on to expand the full message; they’ll see “Read less” to collapse it. The message may also include links to additional information on IRS.gov. Taxpayers who have an existing Short-Term Payment Plan or Installment Agreement will also see the status of their agreement (Current or in Default). Additionally, taxpayers will see pending electronic payments, a Notifications box that will inform them of new features, pending authorizations, undeliverable mail, recently posted notices, and/or a message if they have one or more unread Secure Messages.

IRM 21.2.1.62(7) - Added specific reasons in the note, on Cumulative Balance Due and added an additional bullet for Cause and Cure information.

(7) The **Account Balance** page allows the taxpayers to view:

- Their cumulative balance owed to the IRS as well as a link to FAQs about balances, so they can better understand factors that may impact their balance.

Note: If the taxpayer has an issue which will not allow an accurate calculation of the Cumulative Balance Due, a message will be provided to view their balance in the **Details By Year** section. This message will not keep the taxpayer from viewing additional information

in the application. Reasons include, but not limited to: freeze codes (B-, D-, E-, G-, I-, L-, M-, V-, W-, -C, -I, -J, U, -V and -W), status codes (29, 41, 42, 43, 44, 46, 47, 49, 71, 72, 89 and 99), transaction codes (TC480, TC 971 action code 052, TC598, and TC971 Action Code 065) and INTST error (i.e., COMPUTATION HOLD).

- An overview of the taxpayer's balance due by year. The **Details By Year** section will display information for the last 4 years as well as older years with balance due or TDI returns. Years that are now on the retention register will not be displayed. The taxpayer will be able to select a year that does not show \$0 to retrieve a message or a breakdown of their balance owed.

Note: If taxpayers have not filed and have credits on their account, they will see the total of the credits applied from a prior year and estimated tax payments applied to that year.

- A new self-service tool that allows taxpayers to view their lien payoff amount in total, by form and for each period, and will generate an official federal tax lien payoff letter displaying payoff amounts for each period.
- Cause and Cure information for taxpayers who owe a balance on their most recently filed tax return.

IRM 21.2.1.62(8) - Added taxpayers with the option to create a pre-assessed payment plan.

IRM 21.2.1.62(8) - Added the ability for taxpayers to allow scheduled payments to be modified in advance of the payment date to change payment details.

(8) The **Payments** tab provides a drop down to select the Payment Options page or Payment Activity page.

- The **Payment Options page** provides the taxpayer options to pay now or set up a payment plan. The taxpayer will be provided with payment plan options such as short-term, long-term, pending, or pre-assessed agreements based on their account conditions (i.e., under \$25K, over \$50K etc.). Also available is the Offer In Compromise (OIC) tool to assist taxpayers with determining eligibility, calculating a potential offer amount and payment options.

1. Make a Payment - Taxpayers have the option to make multiple payments in a single transaction from their checking or savings accounts directly from IOLA; without having to go into other links or pages. Payments can be made toward a balance due, a recently filed amended return, an extension (through the original due date of the return), estimated tax, proposed tax assessments, and an OIC. Taxpayers can schedule a payment up to 365 days in advance and cancel any scheduled payment prior to scheduled payment date. If the taxpayer attempts to submit another payment and the payment is identified as a potential duplicate,

messaging will be provided with a header of **Possible Duplicate Payment** and the taxpayer is given the option to proceed or cancel the transaction. Taxpayers will be able to print the transaction confirmation screen after they submit their payment online. Within **Make a Payment**, taxpayers will also be given the following options to pay.

- **Pay by Bank Account (via Direct Pay)** - Information is provided to the taxpayer on how to make a payment by bank account. A link is provided to Direct Pay, an existing application on IRS.gov. Taxpayers can use this option if they want to schedule a payment up to 365 days in advance. See IRM 21.2.1.48.1, Individual Online Account, for additional information.
- **Pay by Card** - Information is provided to the taxpayer on how to make a payment by Credit or Debit Card. A link is provided to the Pay your Taxes by Debit or Credit Card page on IRS.gov, allowing the taxpayer to select a payment processor.

2. Short-Term and/or Long-Term Plan - When possible, information is provided to taxpayers on their available online payment plan options based on their eligibility. This may include a short-term payment plan to pay in full within 180 days or a long-term payment plan (Installment Agreement) to pay monthly. Information is provided to the taxpayer on how to set up or modify either a short-term payment plan or an installment agreement. Taxpayers can view and revise details (i.e., update payment amount, paying date, banking information for direct debit) within their existing payment plan (regular, direct debit, short-term, long-term, pending, and pre-assessed installment agreements). A pending installment agreement will be given as an option if a long-term plan cannot be input because of the need for additional information/review of current financial situations. A message will be provided to the taxpayer that the IRS will require additional financial information be submitted by phone, or mail within 10 business days after submission. Alternatively, the taxpayer may use the chatbot to understand available options and connect with a CSR who may be able to offer immediate approval of the request. A link is provided to the Individual Online Payment Agreement application if they are not eligible to set up their plan via Online Account unless the taxpayer is determined to be ineligible to use OPA. See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, for additional information on eligibility. Taxpayers will also have the option to create a pre-assessed payment plan for a balance they expect to owe but is not yet reflected in their account.

- The **Payment Activity page** allows taxpayers to view their payment history (scheduled, pending, cancelled, returned and processed). Processed payments are shown for the last 5 years, with the option to filter those payments. Scheduled and pending payments are those made electronically to their account via Make a Payment, Direct Pay, EFTPS Online, the EFTPS Voice Response System (VRS), or a live EFTPS agent. Scheduled payments can be modified in advance of the payment date to change payment details such as banking information, payment date or amount.

Note: Scheduled and pending payments do not include payments made by check or money order.

Note: Payments that have successfully posted to their account as well as payments that were unable to be processed on MFTs 29, 30, 31, 35, 55 and 65 will be displayed.

IRM 21.2.1.62(9) - Added additional ability for Clean Vehicle Credits.

(9) The **Records and Status** page allows taxpayers to view or obtain the following account related information:

- Taxpayers will have access to the tax records snapshot, which contains key information from their most recently filed tax return as originally filed (if available). The following information will be provided:
 - Form filed
 - Filing status
 - Adjusted gross income
 - Refund amount (if applicable)
- Taxpayers can view information about their Advance Child Tax Credit payments issued in 2021 such as the total amount, number of qualifying children and messaging with links to IRS.gov for more information about the payments. This will help accurately reconcile the payments when filing their 2021 return and determine whether they're entitled to more Child Tax Credit.
- Taxpayers will find information about their 2020 and 2021 Economic Impact Payments, such as the amounts, messages and a link to the EIP page on IRS.gov for more information about the payments. The EIP amounts shown will also help them to accurately calculate any Recovery Rebate Credit (RRC) they may be eligible for on their 2020 tax return (EIPs 1 and 2) and/or their 2021 tax return (EIP 3).
- Taxpayers will have the ability to view their audit status that will include when the audit started, additional information requested, taxpayer response received, dates when letters were issued and closed status, if applicable.
- Taxpayers will have direct access to their Transcripts where they can view, download or print information from their tax returns, account transcripts, W-2s, 1099's, and more.
- Taxpayers will have direct access to their tax refund information similar to Where's My Refund on IRS.gov.
- Taxpayers in the Withholding Compliance Program will have access to key information regarding withholding compliance as well as their withholding compliance status.
- Taxpayers will have the ability to request a Tax Compliance Report to see whether they are compliant, non-compliant or have a compliance issue.
- Taxpayers will have the ability to view information regarding the Clean Vehicle Credit to assist with filing their tax return. Available information includes date of vehicle sale, vehicle identification number (VIN), placed in

service date, type of vehicle, and amount of credit. For more information see IRM 21.6.3.4.1.38, Form 8936, Clean Vehicle Credits.

IRM 21.2.1.62(11) - Added taxpayers ability to save as in-progress form and return to it at a later time.

(11) The **Forms page** allows taxpayers to view a list of available IRS forms to complete and submit online requiring the Taxpayer's signature. Forms requiring multiple signatures can be sent between accounts to complete the signature requirement. Taxpayers will also have the ability to save an in-progress form and return to it at a later time to complete.