

Preview of the new IRS e-services agreement

9-7-18

IRS has issued the following statement:

“Last year, the IRS announced it intended to update the e-Services User Agreement and that it would circulate the new content in advance. The IRS is launching a new web page today that contains information about the updated agreement and a pdf version that can be downloaded by users. Attached is a copy of the user agreement for your convenience. Red text signifies new content.

Beginning October 14, e-Services users, after entering their accounts, will see a pop-up asking that users accept the terms of the updated user agreement.

The IRS is strongly encouraging our e-Service users to read this content, because of the importance of these changes to improve security for our users and taxpayers. The user agreement is not long, and may require some tax practitioners to review how they conduct business.

Here are some highlights:

- Update all information to your e-Services account/applications within 30 days of any changes;
- Keep your e-Services username, password and PIN confidential;
- When using an Intermediate Service Provider whose software requires you to enter your e-Services username, password, or PIN, you must ensure your username, password, and PIN are not stored. (Intermediate Service Providers offer certain service to tax practitioners, such as retrieving client transcripts from TDS on your behalf;
- You must notify your clients when you are using an Intermediate Service Provider.

As part of our ongoing efforts to enhance security and protect sensitive taxpayer data, the following items have been added:

- Protect the data you access through e-Services; it's your legal obligation to protect all tax information;
- Review Publication 4557, Safeguarding Taxpayer Data, for information about your obligations and suggested safeguards for creating a security plan.
- If you become aware or suspect there is unauthorized use of your account, contact the Help Desk at 866-255-0654 (international callers use 512-416-7750)

The most significant change will be for those tax professionals who use intermediate service providers to obtain tax transcripts. The user agreement requires you to notify your clients if you are using an intermediate service provider. Failure to do so could result in the suspension of your access to your e-Services account.

We also want to underscore that federal law requires all professional tax preparers to create written information security plans to protect taxpayer data. The Federal Trade Commission oversees this provision. You can learn more about your obligations and common security steps you should take by reviewing IRS Publication 4557, Safeguarding Taxpayer Data.

Please, take a few minutes to preview this updated user agreement and be ready to accept its terms when asked.“

Final e-Services User Agreement Language

User Agreement Changes

New Section

The Internal Revenue Service is updating its e-Services User Agreement. Highlights are below:

- Update all information to your e-Services account/applications within 30 days of any changes;
 - Keep your e-Services username, password and PIN confidential;
 - When using an Intermediate Service Provider whose software requires you to enter your e-Services username, password, or PIN, you must ensure your username, password, and PIN are not stored;
 - You must notify your clients when you are using an Intermediate Service Provider;
- As part of our ongoing efforts to enhance security and protect sensitive taxpayer data, the following items have been added:
- Contact the Help Desk at 866-255-0654 (international callers use 512-416-7750) if there is unauthorized use of your account;
 - Protect the data you access through e-Services; it's your legal obligation to protect all tax information;
 - Review Publication 4557, Safeguarding Taxpayer Data, for information about your obligations and suggested safeguards for creating a security plan.

Terms and Conditions

No Change

Please read the following Privacy Act Notice and conditions of use that explain why we are requesting the registration information, how it will be used, and your responsibilities as a registered user of e-Services.

You must accept the presented Terms and Conditions to be granted access to e-Services. If you do not accept these terms, you will not have access to e-Services.

Privacy Act Notice: No Change

The Privacy Act of 1974 requires that when we ask individuals for information about themselves, we state our legal right to ask for the information, why we are asking for the information, and how it will be used. We must also tell you what could happen if we do not receive all or part of the information, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301 and the Internal Revenue Code Sections 6001, 6011, 6012 and applicable regulations. The registration information we are requesting is used to create an e-Services account for you and authenticate your identity, in other words, to ensure you are who you say you are. The information may not be disclosed except as provided by Section 6103 of the Internal Revenue Code. We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia and U. S. commonwealths or possessions to carry out their tax laws. We may give it to foreign governments because of tax treaties they have with the United States. Your participation in the e-Services program is voluntary. As such, your responses to any of the registration questions are entirely voluntary. However, if you do not provide all or part of the information required to create your account and authenticate your identity, you will not be eligible for access to e-Services.

Your Registration and User Obligations: Revised

As an e-Services user, you agree to provide true, accurate, current, and complete information about yourself as prompted by the registration process, and you agree that you will maintain and promptly update this data to keep it true, accurate, current, and complete. You may not impersonate, imitate, or pretend to be another person when registering an account on e-Services. Your e-Services account may not be transferred to any other person. Updates to your registration information must be made as soon as possible, but no later than 30 days from the date of the change. Providing information that is untrue, inaccurate, obsolete, or incomplete, or the IRS having reasonable grounds to suspect that such information is untrue, inaccurate, obsolete, or incomplete may cause the IRS to suspend or terminate your account and disallow any and all current or future use of e-Services.

As part of the registration process, you selected a username, password, and Personal Identification Number (PIN). You are responsible for maintaining the confidentiality of this information. Except as specifically allowed under this agreement, you agree not to authorize or permit any other person to access and/or use your username, password, and PIN, or to access, visit, and/or use e-Services by use of your username, password, and PIN. **Exceptions:**

- IRS help desk personnel may require you to provide your username or PIN. You are authorized to disclose your username and/or PIN to IRS Help Desk personnel when prompted by the IRS Help Desk for such information. IRS Help Desk personnel, however, **do not** have access to the password you create and **will never** ask you for your password.
- You may enter your e-Services username, password, and PIN into an Intermediate Service Provider's system or software to use its services provided that:
 - You notify your clients of the use of the Intermediate Service Provider, and
 - The Intermediate Service Provider does not store your username, password, or PIN in any format whatsoever. See the Intermediate Service Provider section below.

You are responsible for all activities that occur under your account. To prevent unauthorized access, you agree to log out from your account at the end of each session. We reserve the right at any time, with or without notice, to require a change to or revoke any username, password, and/or PIN created by you. You are responsible for protecting and keeping confidential any information you access through e-Services.

To protect taxpayer information, you are required to notify the IRS Help Desk at 866-255-0654 (international callers use 512-416-7750) of any unauthorized use of your account or any other breach of security as soon as you are aware of the unauthorized use or any other breach of security. You must cooperate fully with the IRS and provide all requested information. The IRS has the right to suspend or terminate your account and refuse any and all current or future use of e-Services if you fail to cooperate.

Intermediate Service Providers

New Section

For purposes of this agreement, **Intermediate Service Providers** are organizations that provide web-access or make available software to “bring together” or “facilitate transactions” through e-Services to an authorized e-Services user through a channel, product, or service different from, or in addition to, e-Services.

You may enter your e-Services username, password, and PIN into an Intermediate Service Provider’s channel, product or service to use its services only if you have notified your client and the Intermediate Service Provider does not store your username, password, or PIN in any format whatsoever. It is your responsibility to ensure any information accessed through e-Services will be kept confidential.

If you choose to use an Intermediate Service Provider to access your e-Services account, you also agree to provide the IRS upon request with the name and contact information of the Intermediate Service Provider. If you use the services of an Intermediate Service Provider and there are reasonable grounds to suspect the Intermediate Service Provider is not following required security practices and protecting taxpayer information from unauthorized disclosure, misuse, alteration, destruction, or is otherwise compromising the integrity of the data, the IRS has the right to suspend or terminate your account and refuse any and all current or future use of e-Services.

If you use an Intermediate Service Provider to obtain information from e-Services and you observe a vulnerability, breach, or your e-Services account has been compromised, you must report the incident to the IRS as soon as possible but no later than one business day after discovery to the IRS Help Desk at 866-255-0654 (international callers use 512-416-7750). You may also report the incident to one of your local IRS Stakeholder contacts. Contact information can be found on www.irs.gov at <https://www.irs.gov/businesses/small-businesses-self-employed/stakeholder-liaison-local-contacts-1>.

Safeguarding Taxpayer Data

New Section

It is the legal responsibility of government, businesses, organizations, and individuals that receive, maintain, share, transmit, or store taxpayers’ personal information to safeguard taxpayer data. Taxpayer data is defined as any information that is obtained or used in the preparation of a tax return (e.g., income statements, notes taken in a meeting or recorded conversations, IRS transcripts). Putting safeguards in place to protect taxpayer information helps prevent fraud and identity theft and enhances customer confidence and trust.

All e-Services users should refer to Publication 4557, *Safeguarding Taxpayer Data: A Guide for Your Business*, on www.irs.gov for more information about your responsibilities for safeguarding taxpayer data and to learn more about developing a security program. Many federal, state, city, and local government laws and regulations are in place to safeguard taxpayer data. Failure to adhere to your responsibilities for safeguarding taxpayer data may subject you to legal action.

Failure to adhere to the appropriate standards may result in termination of your account and refusal of any and all current or future use of e-Services.

Limited Usage Agreement:

No Change

I agree that the IRS may deny me access to any or all electronic services, products and/or applications, at both the individual or business entity level, in the event that the IRS becomes aware of any activity that constitutes or appears to constitute misuse or abuse of any electronic services, products or applications.

If you do not accept the presented Terms and Conditions, you will not be granted access to e-services. The registration information you entered will then be deleted and you will be returned to the e-services welcome page.

You may do either of the following:

- Select ***Accept*** to submit all your entries.
- Select ***Decline*** to discard all your entries.