

IRS e-File Provider Compliance Guide

01 General information verification

- ☐ Confirm that each EFIN and the related business information are accurate.
- ☐ Verify the firm's legal name, DBA name and taxpayer identification number.
- ☐ Confirm that all required principals and responsible officials are correctly listed.

02 Continuous suitability

- ☐ Review any criminal investigation, indictment, conviction, fraud penalty, professional suspension or disbarment that may affect suitability; obtain legal advice on disclosure and eligibility.
- ☐ Verify that required federal, state and local returns are accurate and timely filed, and that income from e-file activities is reported.
- ☐ Review balances due and payment compliance. Preserve proof of payment or an applicable installment agreement; address unresolved suitability issues.
- ☐ Review any identity theft, application misrepresentation, unethical preparation practice or stockpiling concern.
- ☐ Review relationships with persons or firms denied, suspended or expelled from IRS e-file. Confirm that business arrangements comply with participation restrictions.

03 IRS e-file application compliance

- ☐ Update applicable e-file application changes within 30 days and resubmit when required.
- ☐ Review entity, ownership and EIN changes to determine whether a new application, new EFIN or application revision is required.

04 Business operations compliance

- ☐ Confirm that each location requiring an e-file application or EFIN is properly approved before use.
- ☐ Maintain control of submissions under your EFIN. Restrict transmission access to authorized personnel and use properly approved provider roles.
- ☐ Do not sell, rent or transfer your EFIN or obtain an EFIN for unauthorized third-party use. Review ownership and operating arrangements for straw-provider concerns.

Need help protecting your tax practice? [Schedule a confidential consultation](#) | (770) 829-0529

Sources [IRS Publication 3112](#); [IRS Publication 1345 Rev December 2025](#). Reviewed October 22, 2026.

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A 12 point review and monitoring visit preparation guide | Continued

05 Taxpayer identification compliance

- ☐ Verify taxpayer identity and the accuracy of names and identification numbers for taxpayers, spouses and dependents under applicable procedures.
- ☐ Follow and document the identity-verification rules for the transaction and signature method. Retain required records securely. Two forms of ID are not a universal requirement for every transaction.

06 Tax preparation process compliance

- ☐ Obtain required Forms W-2, W-2G and 1099-R before e-filing. Do not substitute a last paycheck stub; use Form 4852 only when its requirements are satisfied.
- ☐ Prevent stockpiling. Generally, submit within three calendar days after all information necessary for origination is available, subject to the IRS rules and periods when e-file is unavailable.
- ☐ Verify compliance with current return submission requirements before release.

07 E-file process compliance

- ☐ Use Form 8879 correctly when required and receive the completed, signed authorization before transmission or release for transmission.
- ☐ Follow the IRS requirements for electronic signatures, identity verification, audit trails and remote transaction security.
- ☐ Track rejected returns, notify taxpayers and follow the applicable correction and timely-filing procedures. Transmission alone does not establish acceptance.
- ☐ Provide the taxpayer a completed return copy at the required time, including before signature as applicable; do not wait until after transmission as your only delivery step.
- ☐ Use a permitted taxpayer signature method and complete the applicable Self-Select PIN or Practitioner PIN requirements.

08 Documentation and retention

- ☐ Retain required e-file records, including applicable Form 8453 copies and attachments, Forms W-2/W-2G/1099-R, disclosure consents, electronic return records and acceptance acknowledgments.
- ☐ Apply the year-end e-file retention rules and all longer duties. Keep Forms 8878/8879 for three years from the return due date or IRS received date, whichever is later, with the Submission ID associated.

Office policy: The Walton Firm recommends at least six years for preparation and due diligence files, and longer where required. Legal holds and other recordkeeping duties override routine destruction dates.

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09 Taxpayer information security

- ☐ Safeguard taxpayer information with individual user accounts, strong access controls, multifactor authentication and appropriate encryption.
- ☐ Maintain and implement a Written Information Security Plan that reflects your staff, systems, vendors and incident-response procedures.
- ☐ Register websites that collect taxpayer information for IRS e-file when required. Confirm the application lists relevant website information accurately.

10 Advertising compliance

- ☐ Review advertising for false, fraudulent, misleading or deceptive statements.
- ☐ Check print materials, social media, websites and signage for compliance with IRS e-file advertising standards.
- ☐ Present refund-product advertising and disclosures accurately; distinguish the IRS refund from a separate financial product.

11 Tax refund product compliance

- ☐ Review Refund Anticipation Loan and Refund Anticipation Check arrangements, applications and disclosures under the applicable IRS rules.
- ☐ Explain the provider, fees, terms and nature of the product without implying that a loan or advance is the IRS refund itself.
- ☐ Confirm that refund disbursement and account arrangements follow applicable IRS and financial-provider requirements.

12 Monitoring and potential sanctions

- ☐ Review filing quality, rejects and recurring defects; document corrections and staff training.
- ☐ Verify required signatures, authorization records and submission controls.
- ☐ Maintain current advertising materials and evidence of compliance by the firm, principals and responsible officials.
- ☐ Understand that IRS e-file sanctions can include reprimand, suspension or expulsion. Review the actual letter and obtain advice on available review rights.

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