Chapter 1: The PTIN, EFIN and Your License to File

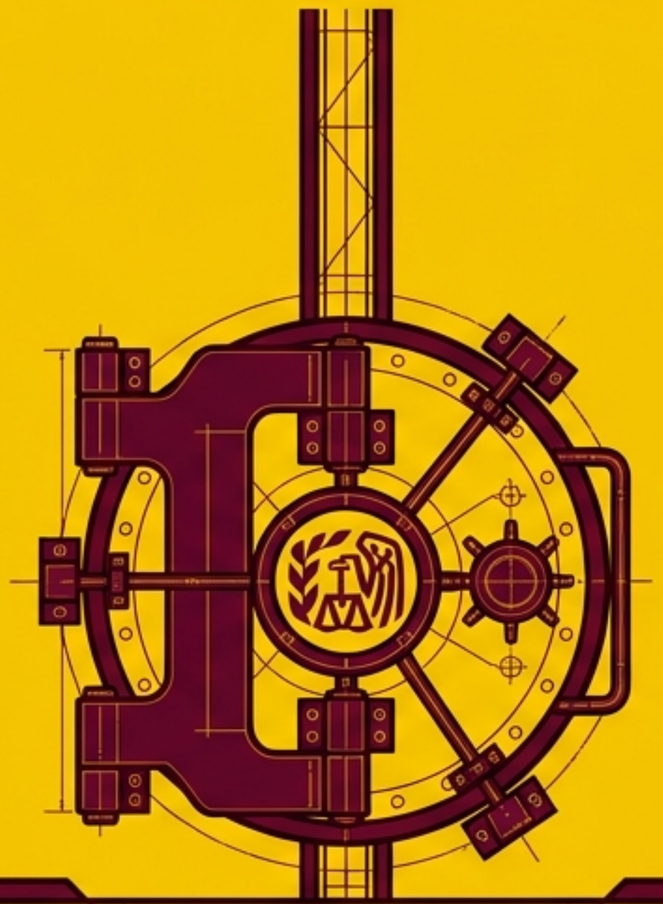
Tax Pro 360 | Tax Boot Camp by Dr. Geno Bradley



PTIN is less than $20. EFIN is free. Let’s go!

From Taxpayer to Trusted Gatekeeper

The Taxpayer



The Tax Professional

The IRS does not allow just anyone to file returns on behalf of others. To operate legally and legitimately, you must establish your official identity.

You are no longer just entering data; you are crossing the threshold to become a participant in the system.

The Two Keys to the Kingdom



1. The PTIN
(Who You Are)





2. The EFIN
(How You Transmit)





Legal Authority to Practice

Key 1: The PTIN (Preparer Tax Identification Number)

Your personal, legally mandated signature for paid tax preparation.

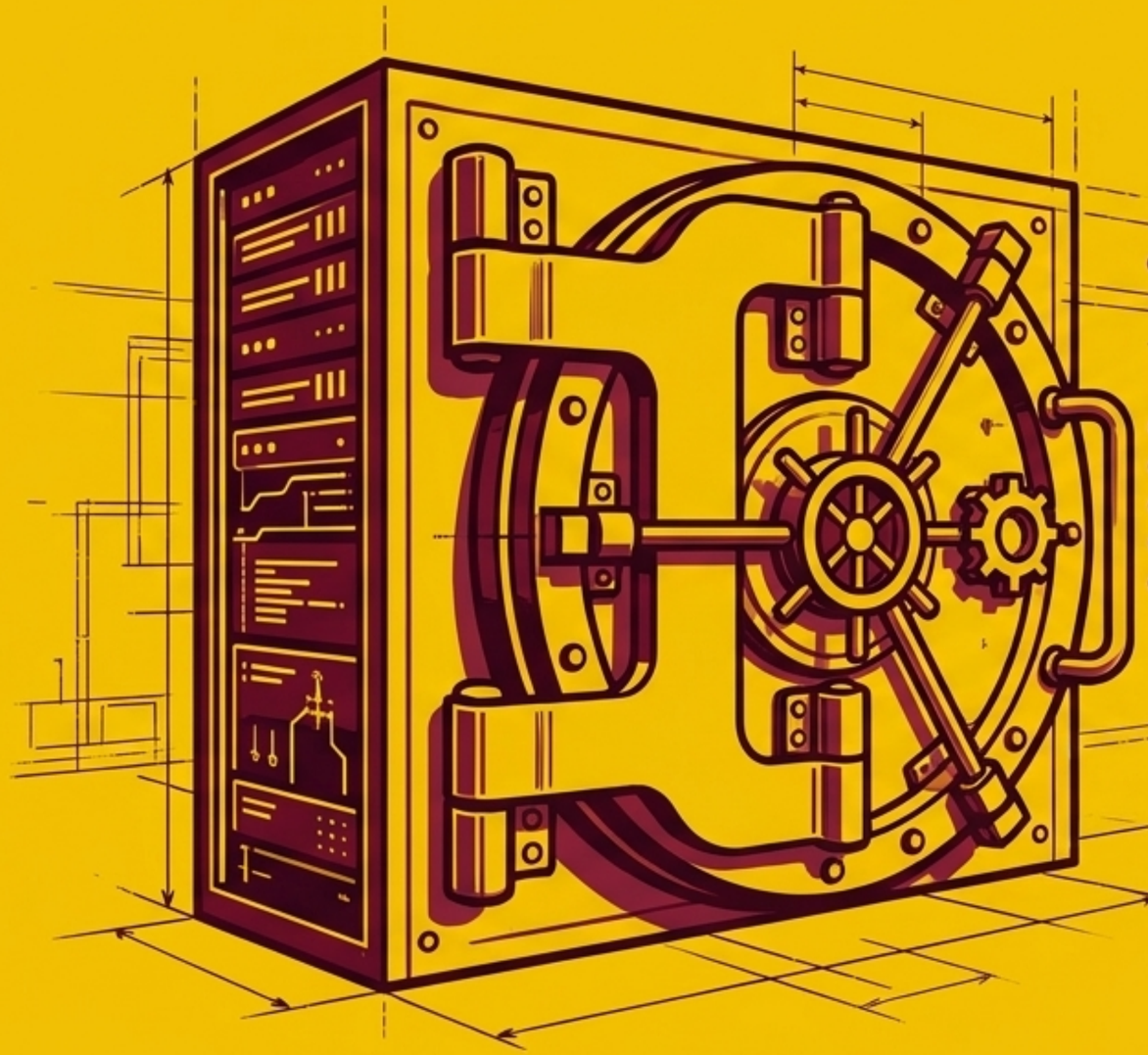


- Tied permanently to your Social Security Number.
- Belongs solely to you as an individual.
- Must be **renewed annually** every Fall.

Non-Negotiable Rule: Never share your PTIN or allow another preparer to use it.

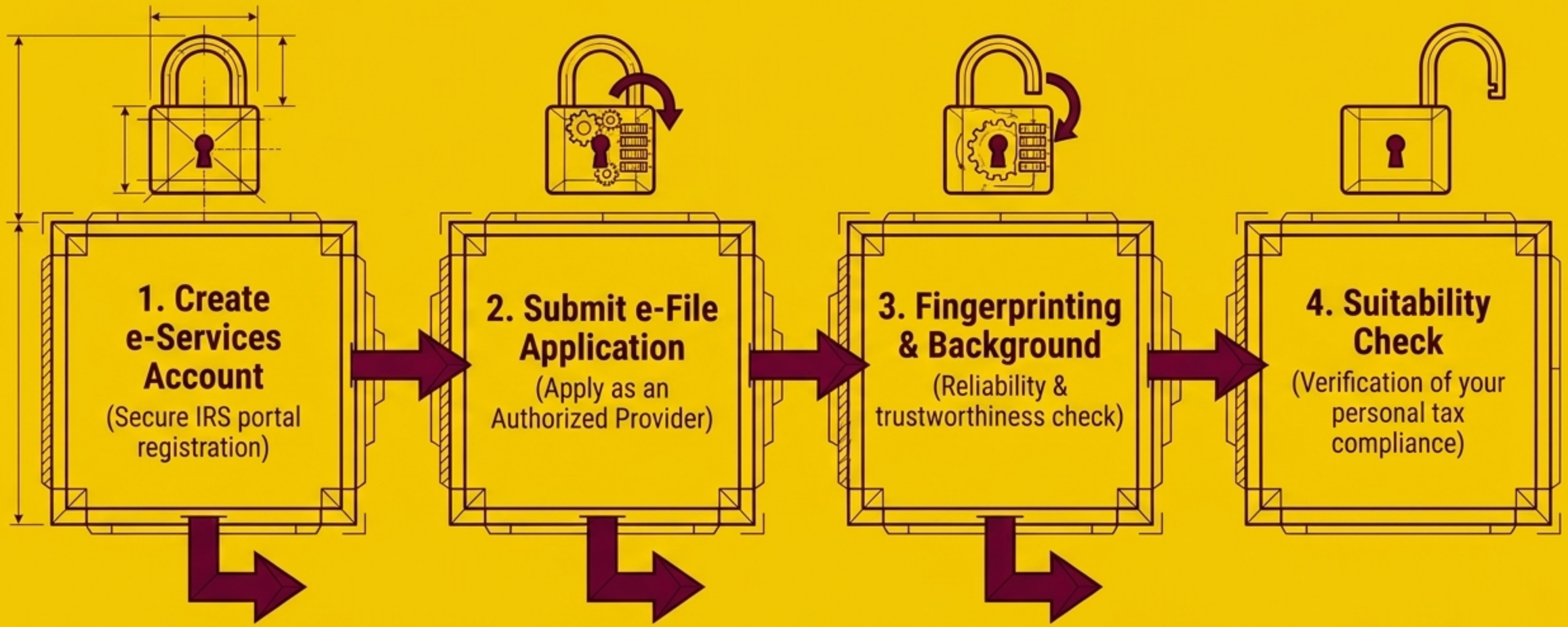
Key 2: The EFIN (Electronic Filing Identification Number)

The digital gateway authorizing your business entity to transmit data to the IRS.



- **Belongs to the firm,** not the individual.
- **Requires a designated Principal or Responsible Official.**
- **Acts as a digital agent** for the IRS, ensuring technical compliance.

The EFIN Gauntlet

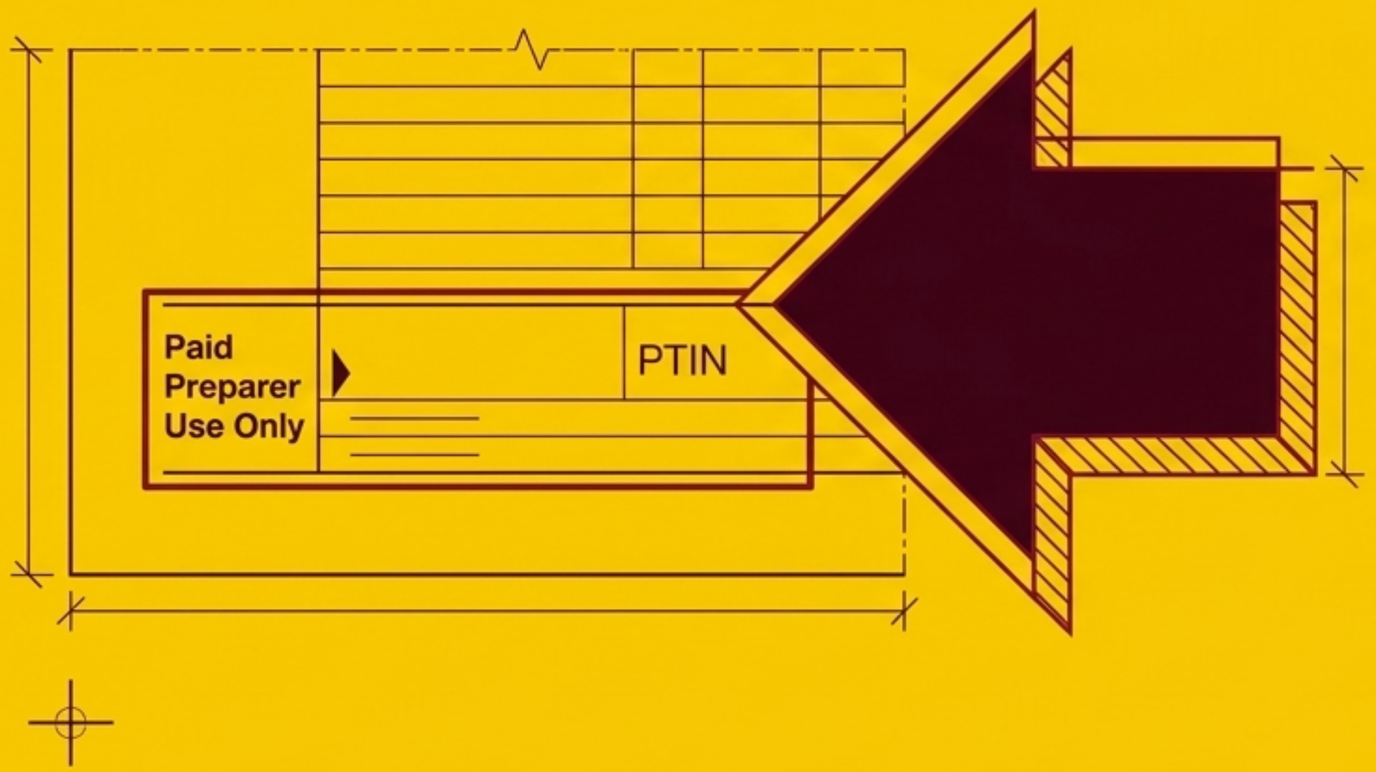


Processing takes several weeks. Do not wait until January to begin!

Credential Matrix: PTIN vs. EFIN

	PTIN	EFIN
Ownership	Individual	Firm / Business Entity
Primary Purpose	Identifies the Preparer's Competence	Authorizes Digital Transmission
Vetting Difficulty	Low (Simple online app)	High (Fingerprints, Suitability Check)
Location	Bottom of Form 1040	Software Transmission Header

Form Placement: Where the PTIN Lives



Form 1040 Preparer Section

Your PTIN is your professional signature. Every return you prepare for compensation must feature this number to ensure IRS accountability and validate your individual compliance.

Software Integration: The Digital Handshake

Transmission Header Files



The EFIN is generally configured once during software setup.
Whenever you hit “Transmit,” the EFIN acts as a secure digital handshake between your computer and the IRS servers. No EFIN = No transmission.

Guarding the Gates: Credential Protection



Treat these identifiers with the same security as your banking information. If compromised, fraudulent returns will be filed **under your name.**

Defensive Posture

- Use strong, unique passwords.
- Never share credentials or write them on sticky notes.
- Do not share in unencrypted emails.

Threat & Defense Diagnostic Matrix

Threat	Defense
Processing Delays (Missing the start of tax season)	Apply for EFIN well before January.
Missed IRS Notices (Failing to see a compliance warning)	Continuously update address/email in your IRS e-Services profile.
Unauthorized Credential Use (Identity theft of your practice)	Implement MFA and encrypted credential storage.

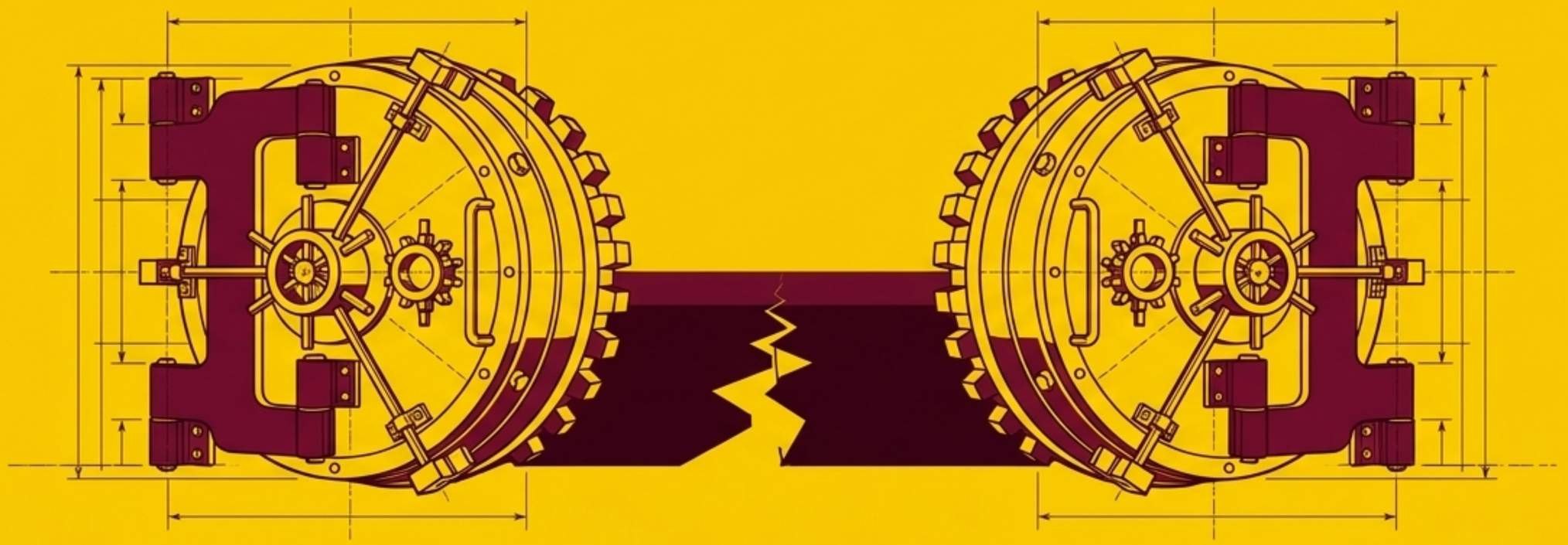
The Tax Pro 360 Blueprint



1. **Verify PTIN Renewal:** Confirm your number is active for the current year.
2. **Confirm EFIN Authorization:** Ensure your EFIN is properly linked in your software settings.
3. **Update e-Services:** Keep your firm's contact details and responsible official records current.
4. **Secure Credential Storage:** Lock down passwords with strong authentication.

Foundation Set.

With your legal credentials secured, you are no longer a student of the tax code—you are a participant in the system.



Next Chapter: Safeguarding Taxpayer Data and The WISP. Handle Your Business.