Security

Technology, Information Technology

Introduction of Transmitters (Electronic Postmarks) During the period when the federal taxes are due, the U. S. governments Internal Revenue Service (IRS) servers are swamped with upload requests of tax return E-File. When the overloading occurs, the IRS servers display signs of affliction. This occurs when uploads request enter the IRS servers at a greater rate that servers can complete it. This causes a buildup of the number of connection at the IRS servers. Notably, this means that there will be substantial delays for the clients accessing the IRS server. Due to this problem, there is the importance of creation of a method in which people can delay uploading their tax returns. The solution should prevent IRS from spending a fortune on network infrastructure upgrades. Modernization of the E-File is an important step of IRS re-engineering its efforts to enhance enforcement, improve its services, and modernize work processes and technology (Chamberlain 15). This is achievable through the introduction of the modernized E-file. The modernized E-file should be an internet-based system that should use the standardized Extensible Mark-Up Language (XML) constructs. The main component of the modernized E-file is introduction of transmitters.

The transmitters present in the modernized E-file will provide postmarks to all taxpayers for individual returns. The receipt present in the electronic postmark will provide the taxpayers with confidence that they have filed their returns on time. However, the date of the electronic postmark will be considered as the date of filling. This happens when the date of electronic postmark is prior to the endorsed due date and the return is gotten by the IRS after the recommended due date for filling. All the requirements for signing the tax return and completion of a paper of declaration and timely

submission of the rejected timely filed tax return has to be followed to for the electronic postmark to be reflected the date of filling (Grayson and Warren 22). The electronic postmarks will be available to the taxpayers through the online filing. Markedly, when the transmitter creates the electronic postmark with the time and date, the information is recorded by the transmitter host computer.

With the introduction of the electronic postmark, IRS can ensure that people do fill in their tax returns on time but they can submit them later. If the electronic postmark is before or on the recommended deadline of filing a tax return, but the IRS obtains the tax return after the deadline of submission, the IRs will treat the submission as timely filed. Conversely, in order for the IRS to treat the submission as timely, the taxpayer has to meet all the requirements. In order to warrant that there is no wrong information, or the taxpayers do not alter the information present in the return, the transmitter should retain the original electronic postmarks (Chamberlain 20). The transmitter should retain the rejected returns for a corrected return. All the correct returns contain the correct date should be transmitted to the IRS. However, there are two primary requirements for the use of the postmarks. First, the modernized E-file has to be handed in within three days of receipt. Second, the E-file has to have electronic signing process (Grayson and Warren 24). The electronic signing process ensures validity of any electronically signed tax return form. The signing process begins with authentication and identification of the taxpayer. Notably, the electronic signing process should engender evidence of the person the electronic signature belongs to. If there is the presence of more than one taxpayer in

the electronic record, the electronic process has to be created in a way that that it separately authenticates and identifies each taxpayer separately. These two major requirements will ensure that the taxpayer does not tamper with the information in the return. The identification requirements for the electronic signing process must be in conformity with Electronic Authentication Guideline, knowledge-based authentication or higher assurance level, National Institute of Technology and Standards Special Publication 800-63, and Level 2 assurance level.

In conclusion, with the introduction of the electronic postmark, IRS can ensure that people do fill in their tax returns on time but they can submit them later. This is because the transmitter host will record all time and date for every return. The introduction of electronic postmarks will reduce the congestion in the IRS servers. This will happen as long as a taxpayer has the electronic postmark to show that the return was filed on time; he or she can upload the return after the deadline when the IRS servers are not congested.

Work cited

Chamberlain, Charles R. " Electronic postmarking without directly utilizing an electronicpostmark server." U. S. Patent No. 7, 266, 696. 4 Sep. 2007.

Grayson, Timothy Ray Demkiw, and Warren Lloyd Tomlin. " Electronic content managementsystems and methods." U. S. Patent No. 8, 595, 292. 26 Nov. 2013.