

The “Virtual” CPA Individual Income Tax Preparation Process

- Primary contact with the Certified Public Accountant (CPA) is via email.
- Gather your tax documents/information using (1) a tax checklist/organizer provided by your CPA, and (2) your prior year’s tax returns as a reference.
- Scan your documents into one or a few PDF files using a scanner, or your smartphone with a scanner application.
- Upload the PDF files to the CPA’s email encryption and **secure** file sharing service – internet link to be provided by the CPA (e.g., Encyro ... [Encyro, Inc. - Share Files Securely](#)). Using Encyro there is no need to sign up for any new account with a third-party vendor! But you do have the option of creating a *free* account so you can access your information anytime, not just within a “window” of approximately 10 days after the CPA sends you emails and files.
- CPA accesses your documents directly from Encyro’s secure computer server.
- CPA reviews your documents and begins preparation of your federal and state tax returns using professional tax preparation software.
- Email(s) will be sent to you with questions and/or requests for additional information.
- Once the preparation of the income tax returns is complete, the returns will be made available to you for review via the email encryption and **secure** file sharing service (Encyro).
- An invoice for CPA services, and other information files, will be provided with the tax returns.
- You should download and/or print the tax return(s), and any other files provided, for your personal records.
- After you review the tax returns, you can provide the CPA with questions and suggested changes or adjustments. Changes to the tax returns can always be made prior to the CPA electronically filing your returns.
- When you are satisfied with the tax returns after reviewing them and any changes and/or adjustments have been made, you will need to sign and return a federal electronic filing authorization form (IRS form 8879 ... [Form 8879 \(Rev. January 2021\) \(irs.gov\)](#)) to the CPA authorizing the CPA to *electronically* file the returns on your behalf.
NOTE: New Jersey does not require an electronic filing authorization form, but some other states do require a signed electronic filing authorization form.
- CPA will electronically file your tax returns after receiving the electronic filing authorization form(s) and payment of the CPA professional service fees.
- Only in rare instances will your federal and/or state tax returns have to be filed using regular mail with the U.S. Post Office.

