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## **IRS: Revised Publication 3112 IRS e-file Application and Participation.**

This publication provides important information for Tax Professionals and Authorized IRS e-file Providers regarding applying and participating in IRS e-file. All participants should read this publication to become familiar with the requirements for continued participation.

This edition of Publication 3112, IRS e-file Application and Participation, replaces the previous edition last revised in March 2009. The IRS communicated most of the changes on its Web site on IRS.gov as they occurred since the last revision of this publication.

The publication is available at:

<http://www.irs.gov/pub/irs-pdf/p3112.pdf>

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