Representation Basics

8821 VS 2848 & HOW TO FOIA YOUR CAF INFORMATION

Angelene Wierzbic, EA, CTRS

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What is Representation? Circ. 230

- § 10.3 Who may practice. (3) A registered tax return preparer may represent taxpayers before revenue agents, customer service representatives, or similar officers and employees of the Internal Revenue Service (including the Taxpayer Advocate Service) during an examination if the registered tax return preparer signed the tax return or claim for refund for the taxable year or period under examination. Unless otherwise prescribed by regulation or notice, this right does not permit such individual to represent the taxpayer, regardless of the circumstances requiring representation, before appeals officers, revenue officers, Counsel or similar officers or employees of the Internal Revenue Service or the Treasury Department.

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What is Representation?

- Stepping into the client's shoes
- First point of contact when IRS needs anything
- Gives ability to:
  - Obtain records
  - Speak to the IRS & Treasury Department personnel
  - Negotiate Settlements on behalf of taxpayer
  - Exercise Legal Rights

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Who Can Represent?

- Circular 230 dictates who can represent
- Attorneys
- Certified Public Accountants
- Enrolled Agents
- Limited Representation by Annual Filing Season Program (AFSP) Preparers
  - Must be Return they prepared
  - Must have 3rd Party Authorization Checkbox filled out on return
- Done with a Power of Attorney

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What is a Power of Attorney (POA)?

- Form 2848 – Power of Attorney
- Gives legal authority to represent a client in front of IRS
- Client grants you authority to act on their behalf
- Filed with the IRS
- Records kept at the Central Authorization Unit (CAF Unit)
- Gives ability to correspond with the IRS at any level

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What is the Scope of My Authority?

- POA only works for tax acts authorized
- Only forms client gives authority
- Only periods client gives authority

- Examples:

FORM	TAX TYPE	PERIODS/YEARS	
FORM 1120	INCOME TAX	2020-2022	
FORM 941	EMPLOYMENT TAX	3/31/2020-12/31/2022	ALL QUARTERS

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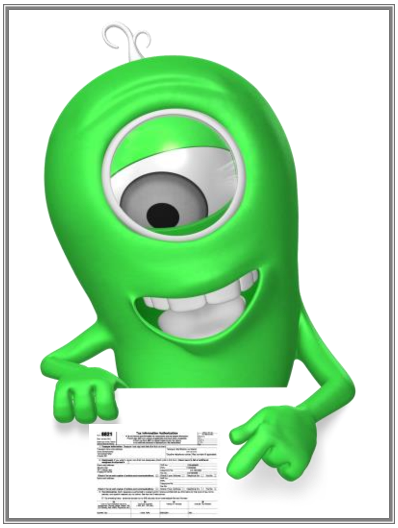

What if I Just Want Records?

- FORM 8821 - Tax Information Authorization
- Ability to obtain Transcript Records
  - Account Transcripts
  - Wage and Income
  - Tax Return Transcripts
  - Record of Account
  - Get copies of notices
- Great for review prior to engaging into a case
- Records kept at the CAF Unit

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What Form Should We Use? (Scenario 1)

Ms. Slithers has not filed her return from last year since she cannot locate her W-2 form. She normally receives refunds and has never had any tax problems. What form should you file to help her?

FORM 8821

FORM 2848

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What Form Should We Use? (Scenario 1)

- Why file an 8821?
  - Just gathering information
  - Expects to get a refund
- Why not a 2848?
  - Do not need to represent
  - No history of tax issues
  - Makes you responsible if audit issues arise

FORM 8821

FORM 2848

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What Form Should We Use? (Scenario 2)

Mr. Ooze has a big tax problem. There is a Revenue Officer (RO) attempting to collect from him. Mr. Ooze brought the letter from the RO and there are only 2 more days to request a hearing before the IRS levies Mr. Ooze and takes his bank accounts and wages. What form should you file?

FORM 8821

FORM 2848

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What Form Should We Use? (Scenario 2)

- Why not use an 8821?
  - Extremely close deadline
  - Not just obtaining records
- Why use a 2848?
  - Need to represent
  - Need to exercise rights (Ask for appeal)
  - No time to investigate the case

FORM 8821

FORM 2848

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What Form Should We Use? (Scenario 3)

Mr. & Mrs. Abomination have a tax issue. They haven't filed in 4 years. Mr. Abomination is self-employed grave digger and Mrs. Abomination is a wage earning mad scientist.

He can provide his income and expense records, but she has lost most of her W-2s and investment statements. They also owe $40K from the last tax return they filed. What Is the best form to file to help them?

FORM 8821

FORM 2848

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What Form Should We Use? (Scenario 3)

- Why file the 8821:
  - To obtain the missing income records
  - To investigate the prior year balances
  - To decide if you want to take the case
- When to file the 2848:
  - If your investigation correlates to client conversations
  - If you feel you have knowledge to represent

FORM 8821

FORM 2848

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What Does the CAF Unit Do?

- Centralized Authorization File (CAF) Unit
- Three different offices - Memphis, Ogden & Philadelphia
- Inputs records of 3rd party authorizations
  - Power of Attorney Form 2848
  - Tax Information Authorization Form 8821
- Maintains the digital records of authorizations
- Accessed by all divisions of IRS

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How Do I File With the CAF Unit?

- 3 Offices of the CAF unit – Filed Where Client Lives
- Memphis Office – Fax (855) 214-7519
  - Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, and West Virginia
- Ogden Office – Fax (855) 214-7522
  - Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, and Wyoming
- Philadelphia Office – Fax (855) 772-3156
  - All APO and FPO addresses, American Samoa, the Commonwealth of the northern Mariana Islands, Guam, the US Virgin Islands, Puerto Rico, a foreign Country or otherwise outside of the United States

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Who Else Files with the CAF Unit?

- When other IRS offices obtain your POA, it may be forwarded to the CAF unit if not on record
- Pre-Covid, CAF Unit had A 5 business day window to post in most scenarios
- Pre-Covid, CAF Unit had a 24 Hour window to post Taxpayer Advocate hardship cases
- Post-Covid, There are generally delays within the system of 2-8 weeks
- Practitioner Tip: Don't assume the IRS has your POA on file, send a copy to whomever you are working with

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How Do They Input the Data?

- Third Party Authorization is first reviewed for duplication
- Representative's CAF information is verified
- Information is posted into the client's record
- Practitioner's assigned CAF Number is then marked as associated with the client
- Acts Practitioner is authorized are entered based on 2848/8821
  - All data Is entered with numbers
  - Master File Transaction (MFT) Codes denote the form type
  - Each period/year on the form is entered individually
- Once the form is completed the original is mailed to a Kansas City Office for file retention

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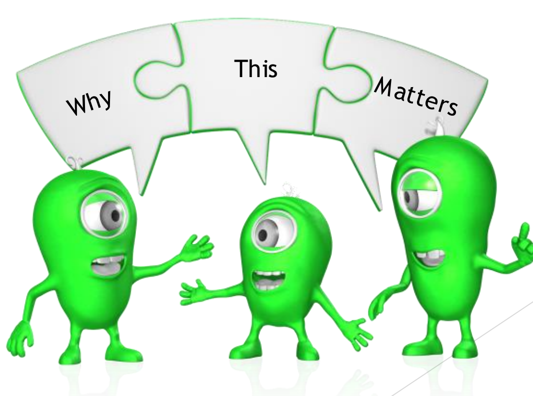
Why is All of This Important?

- FOIA request is based on data entered
- Will not show form type, shows MFT Code
- Each tax period is its own transaction



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Why Should We FOIA Our CAF?

WE WANT TO FOIA TO MAKE SURE WE DON'T HAVE ZOMBIE CASES

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How Do I Obtain a CAF FOIA?

- A written request must be made for the FOIA
- Samples available on IRS.gov or included in the ASTPS Ultimate Communicator
- Written request must include:
  - A copy of your Driver's License or Photo ID
  - An offer of money in case records are voluminous

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Sample of FOIA Letter

Practitioner or company name
Practitioner or company address
Phone number (optional)

Date

Dear Disclosure Manager:

This is a request under the Freedom of Information Act. I request that a copy of the CAF Representative/Client Listing be provided to me. I do not wish to inspect the documents first.

In order to determine my status for the applicability of fees, you should know that I am an "Other" requester seeking information for non-commercial or personal use. I am a tax professional and my CAF number is XXXXXXX. (This is not your Enrolled Agent Number)

I am including a valid photo identification which includes my signature as proof of identity.

Send listing as a paper document. I am willing to pay copying fees for this request up to a maximum of $XX (fill in amount). If you estimate that the fees will exceed this limit, please contact me prior to completing my request. (There is no charge for the first 100 pages and $.20 per page thereafter).

Send listing on CD as a text file using Windows NotePad.

Thank you for your consideration of this request.

Sincerely,

[your signature]

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Where to Request the FOIA

- A FOIA can be requested through fax
  - (877) 891-6035
- By Mail
  - Internal Revenue Service
    GLDS Support Services
    Stop 93A
    Post Office Box 621506
    Atlanta, GA 30362
- But the <u>BEST WAY</u> is through
  - FOIA.GOV

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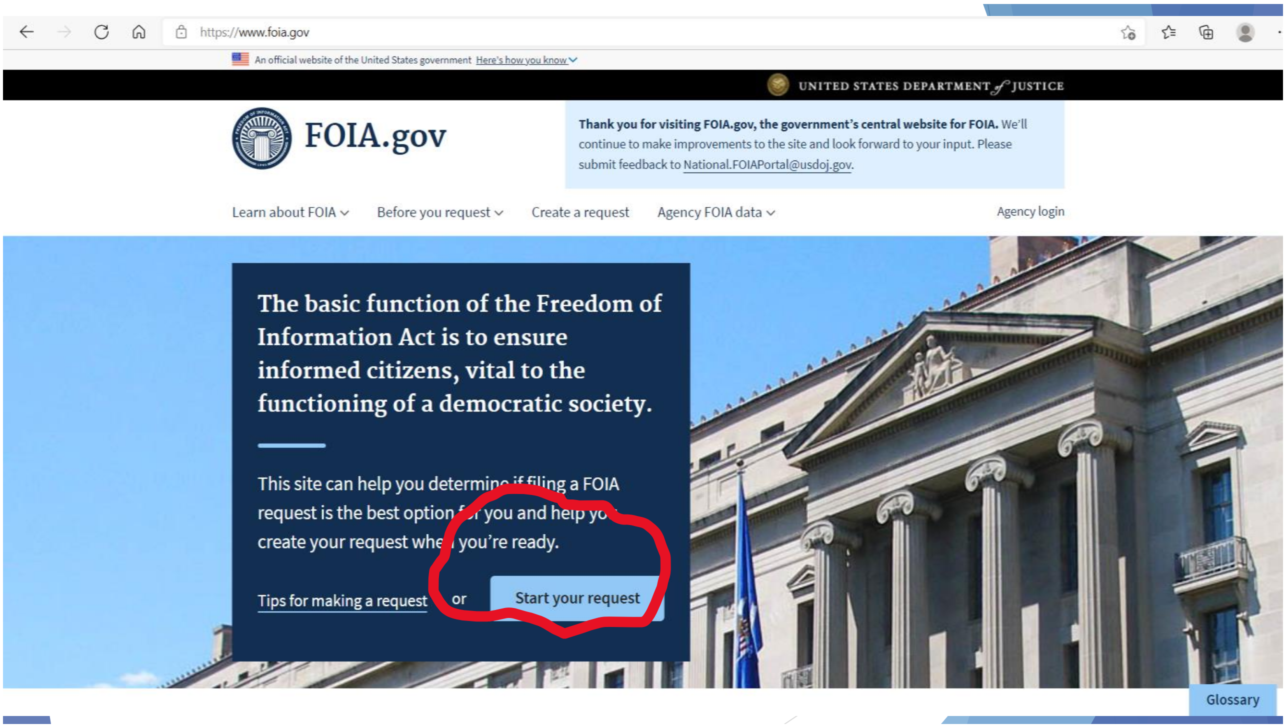
https://www.foia.gov
An official website of the United States government Here's how you know
UNITED STATES DEPARTMENT of JUSTICE
FOIA.gov
Thank you for visiting FOIA.gov, the government's central website for FOIA. We'll continue to make improvements to the site and look forward to your input. Please submit feedback to National.FOIAPortal@usdoj.gov.
Learn about FOIA
Before you request
Create a request
Agency FOIA data
Agency login
The basic function of the Freedom of Information Act is to ensure informed citizens, vital to the functioning of a democratic society.
This site can help you determine if filing a FOIA request is the best option for you and help you create your request when you're ready.
Tips for making a request
or
Start your request
Glossary

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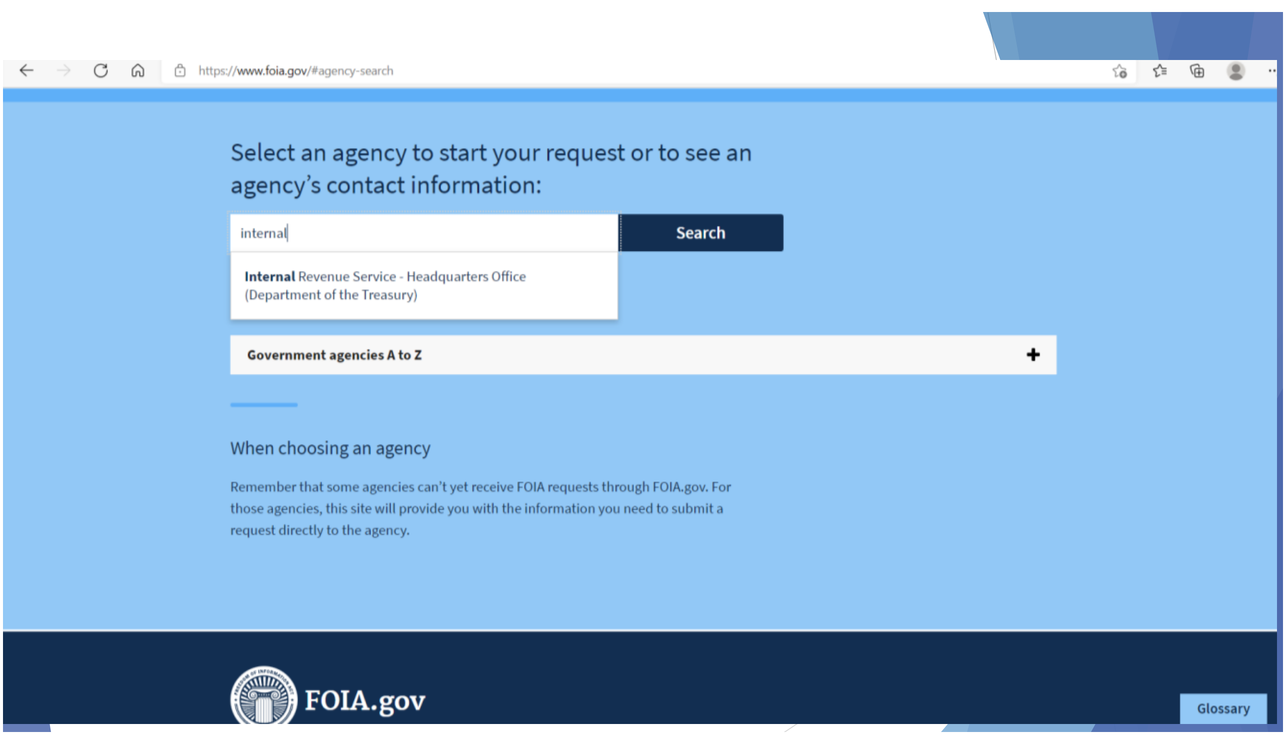
https://www.foia.gov/#agency-search
Select an agency to start your request or to see an agency's contact information:
internal
Search
Internal Revenue Service - Headquarters Office (Department of the Treasury)
Government agencies A to Z
When choosing an agency
Remember that some agencies can't yet receive FOIA requests through FOIA.gov. For those agencies, this site will provide you with the information you need to submit a request directly to the agency.
FOIA.gov
Glossary

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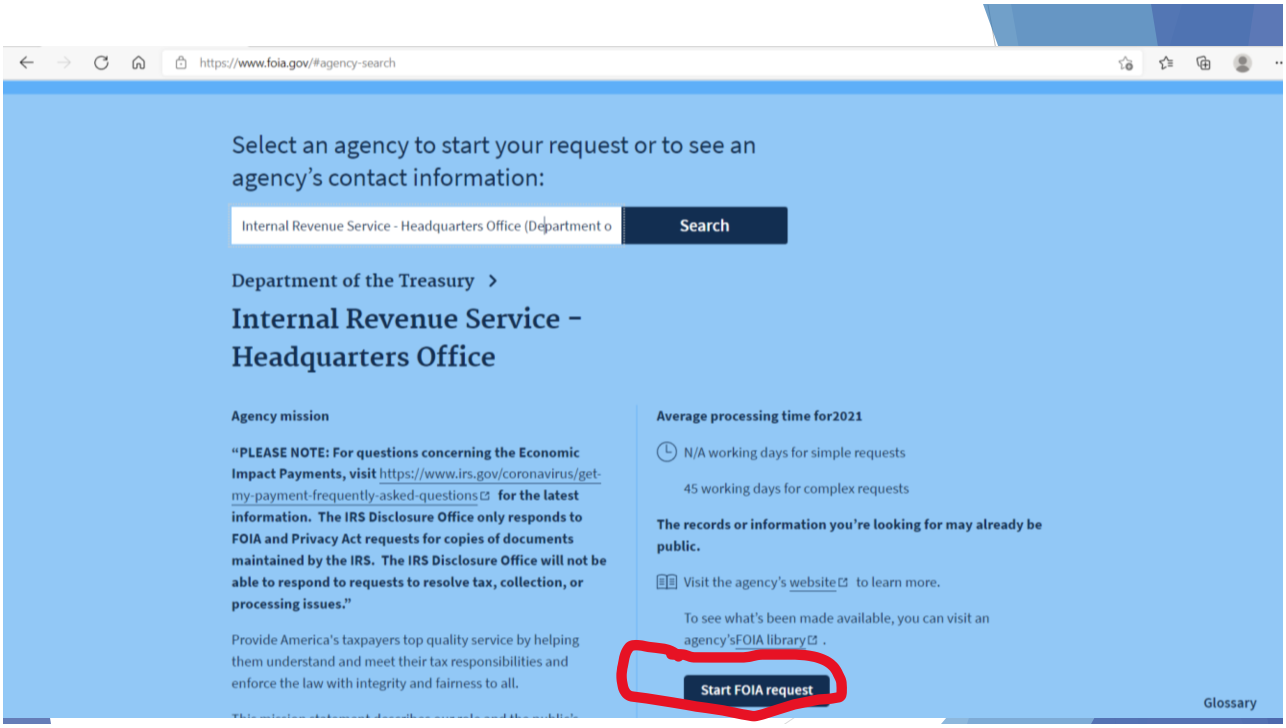
https://www.foia.gov/#agency-search
Select an agency to start your request or to see an agency's contact information:
Internal Revenue Service - Headquarters Office (Department o
Search
Department of the Treasury >
Internal Revenue Service – Headquarters Office
Agency mission
"PLEASE NOTE: For questions concerning the Economic Impact Payments, visit https://www.irs.gov/coronavirus/get-my-payment-frequently-asked-questions for the latest information. The IRS Disclosure Office only responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. The IRS Disclosure Office will not be able to respond to requests to resolve tax, collection, or processing issues."
Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.
Average processing time for2021
N/A working days for simple requests
45 working days for complex requests
The records or information you're looking for may already be public.
Visit the agency's website to learn more.
To see what's been made available, you can visit an agency'sFOIA library .
Start FOIA request
Glossary

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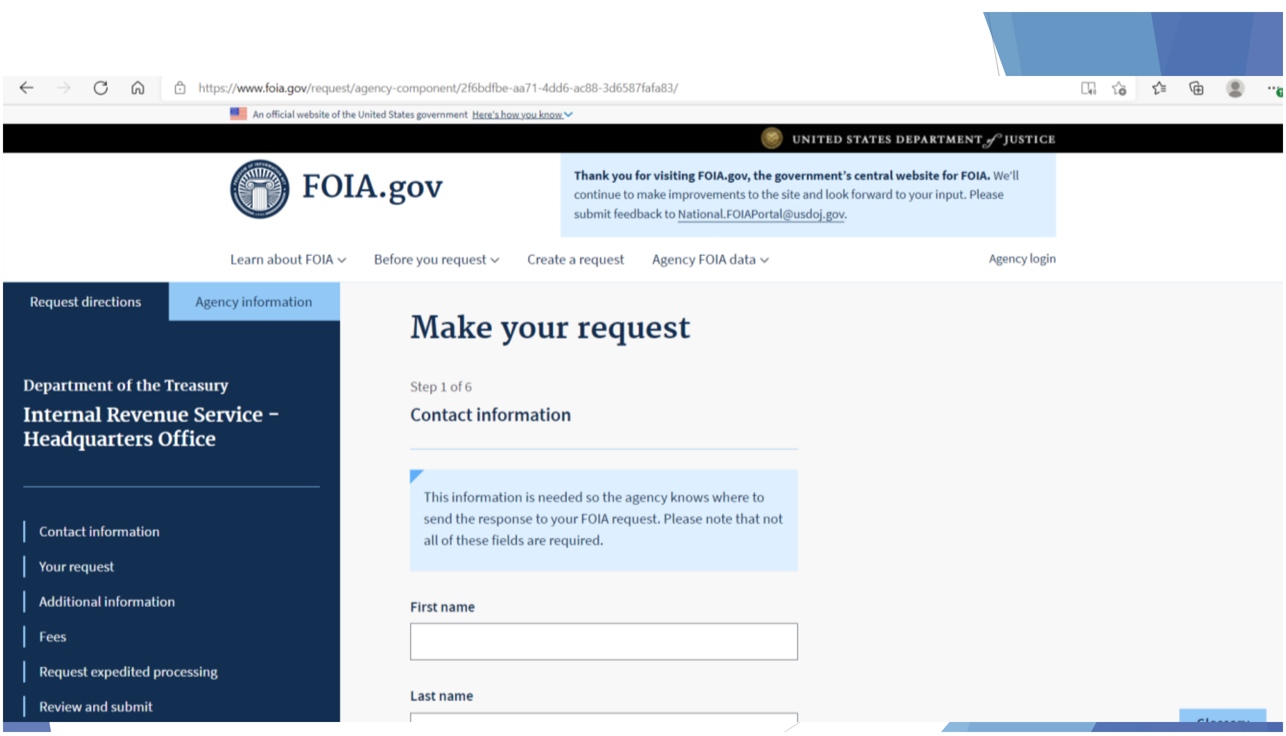
https://www.foia.gov/request/agency-component/2f6bdfbe-aa71-4dd6-ac88-3d6587fafa83/
An official website of the United States government Here's how you know
UNITED STATES DEPARTMENT of JUSTICE
FOIA.gov
Thank you for visiting FOIA.gov, the government's central website for FOIA. We'll continue to make improvements to the site and look forward to your input. Please submit feedback to National.FOIAPortal@usdoj.gov.
Learn about FOIA
Before you request
Create a request
Agency FOIA data
Agency login
Request directions
Agency information
Department of the Treasury
Internal Revenue Service – Headquarters Office
Contact information
Your request
Additional information
Fees
Request expedited processing
Review and submit
Make your request
Step 1 of 6
Contact information
This information is needed so the agency knows where to send the response to your FOIA request. Please note that not all of these fields are required.
First name
Last name

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Section 1: Contact Information

- First Name
- Last Name
- Organization
- Email Address
- Phone Number
- Fax Number
- Mailing Address

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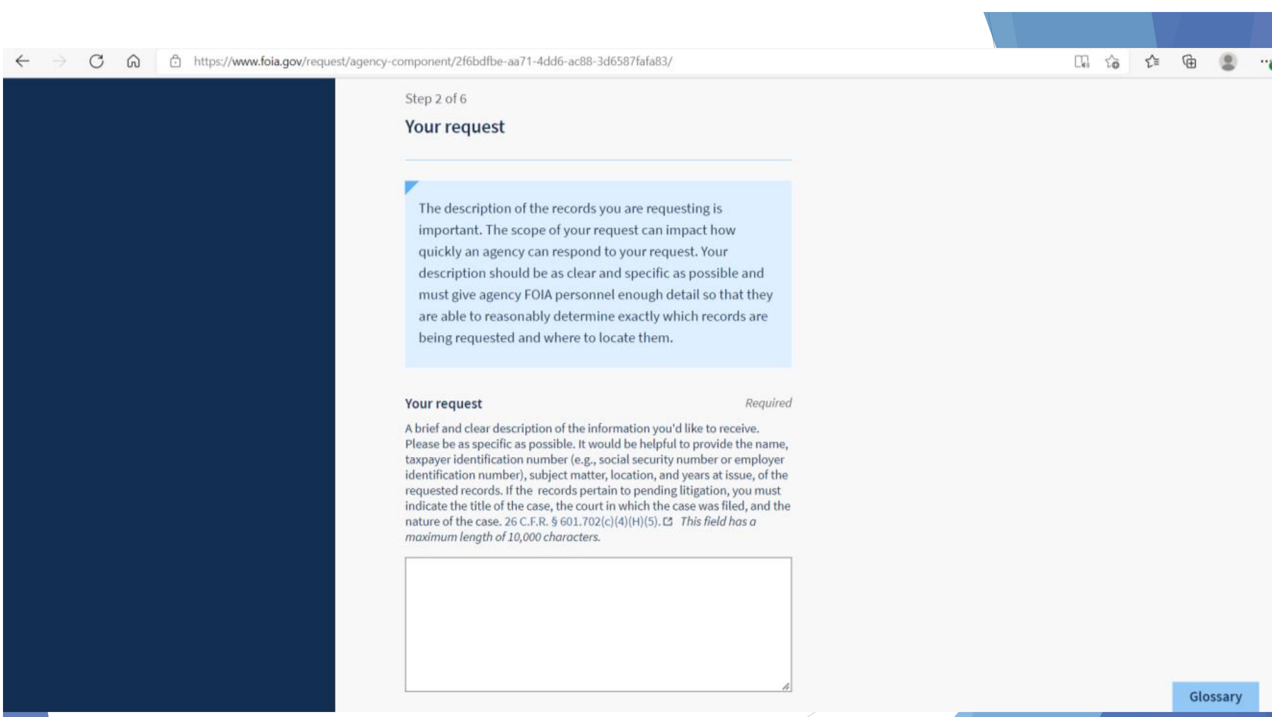

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Section 2: Your Request

The CAF FOIA language from the letter should be placed into this section

This will allow the IRS to know what division to request the records

Make sure you include you CAF #

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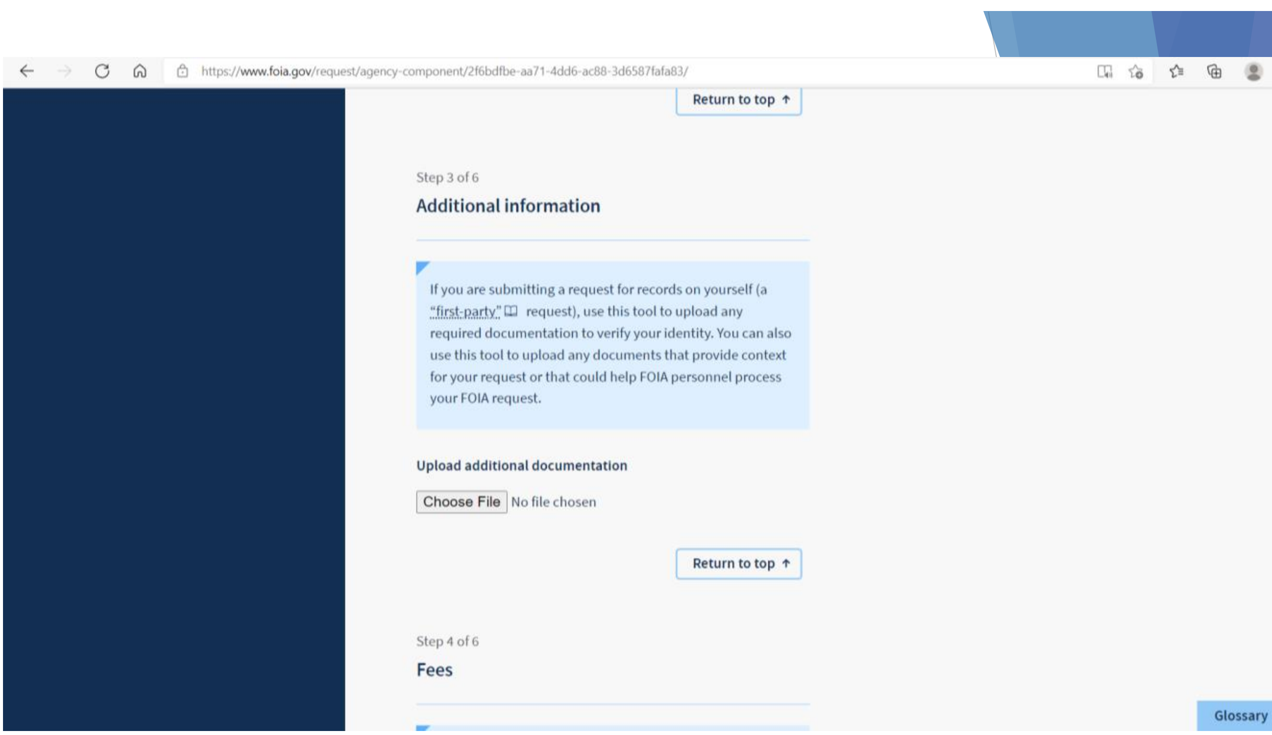

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Section 3: Verification of Identity

You must include a photo identification

Best option - Driver's License

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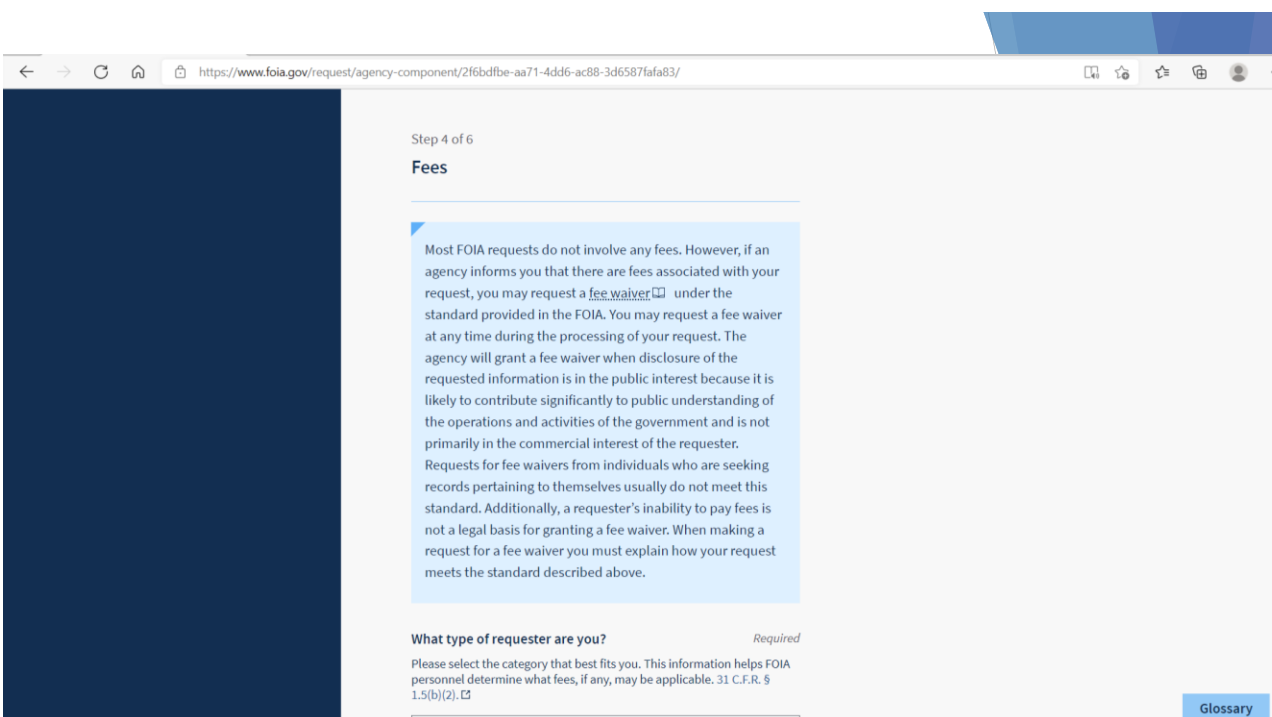

https://www.foia.gov/request/agency-component/2f6bdfbe-aa71-4dd6-ac88-3d6587fafa83/

Step 4 of 6

Fees

Most FOIA requests do not involve any fees. However, if an agency informs you that there are fees associated with your request, you may request a fee waiver under the standard provided in the FOIA. You may request a fee waiver at any time during the processing of your request. The agency will grant a fee waiver when disclosure of the requested information is in the public interest because it is likely to contribute significantly to public understanding of the operations and activities of the government and is not primarily in the commercial interest of the requester. Requests for fee waivers from individuals who are seeking records pertaining to themselves usually do not meet this standard. Additionally, a requester's inability to pay fees is not a legal basis for granting a fee waiver. When making a request for a fee waiver you must explain how your request meets the standard described above.

What type of requester are you? *Required*

Please select the category that best fits you. This information helps FOIA personnel determine what fees, if any, may be applicable. 31 C.F.R. § 1.5(b)(2).

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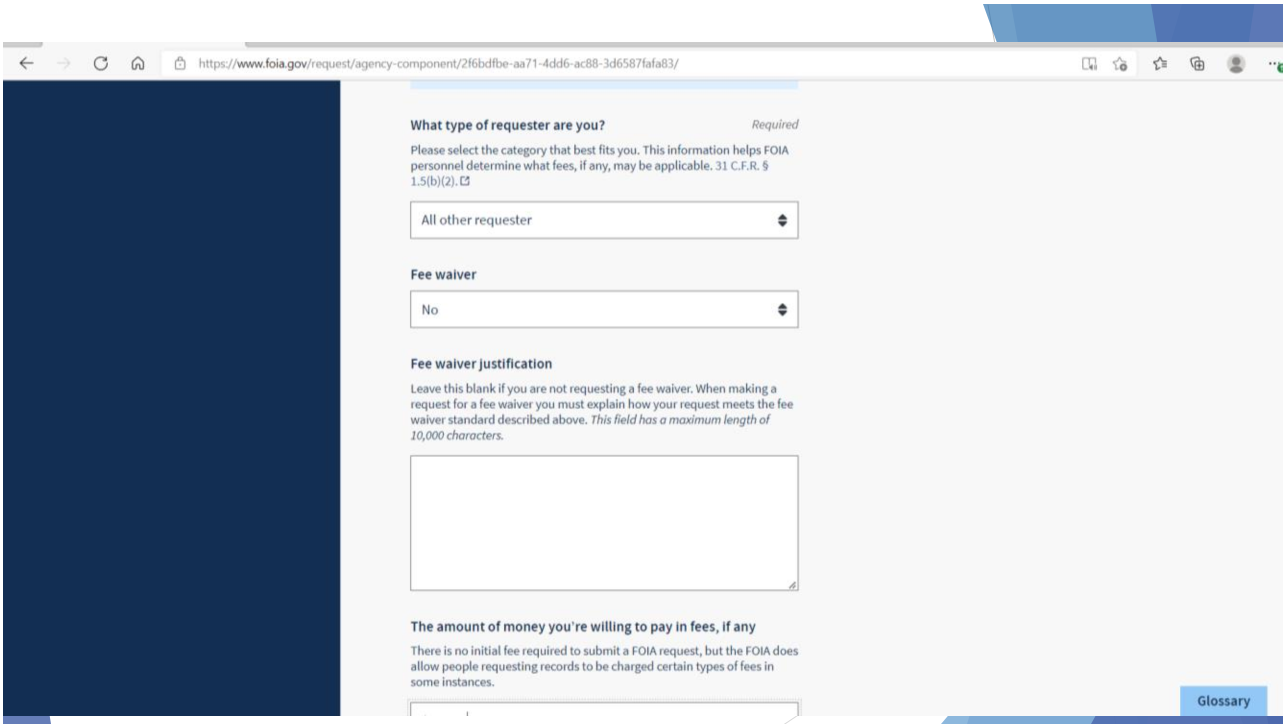
https://www.foia.gov/request/agency-component/2f6bdfbe-aa71-4dd6-ac88-3d6587fafa83/
What type of requester are you?
Required
Please select the category that best fits you. This information helps FOIA personnel determine what fees, if any, may be applicable. 31 C.F.R. § 1.5(b)(2).
All other requester
Fee waiver
No
Fee waiver justification
Leave this blank if you are not requesting a fee waiver. When making a request for a fee waiver you must explain how your request meets the fee waiver standard described above. This field has a maximum length of 10,000 characters.
The amount of money you're willing to pay in fees, if any
There is no initial fee required to submit a FOIA request, but the FOIA does allow people requesting records to be charged certain types of fees in some instances.
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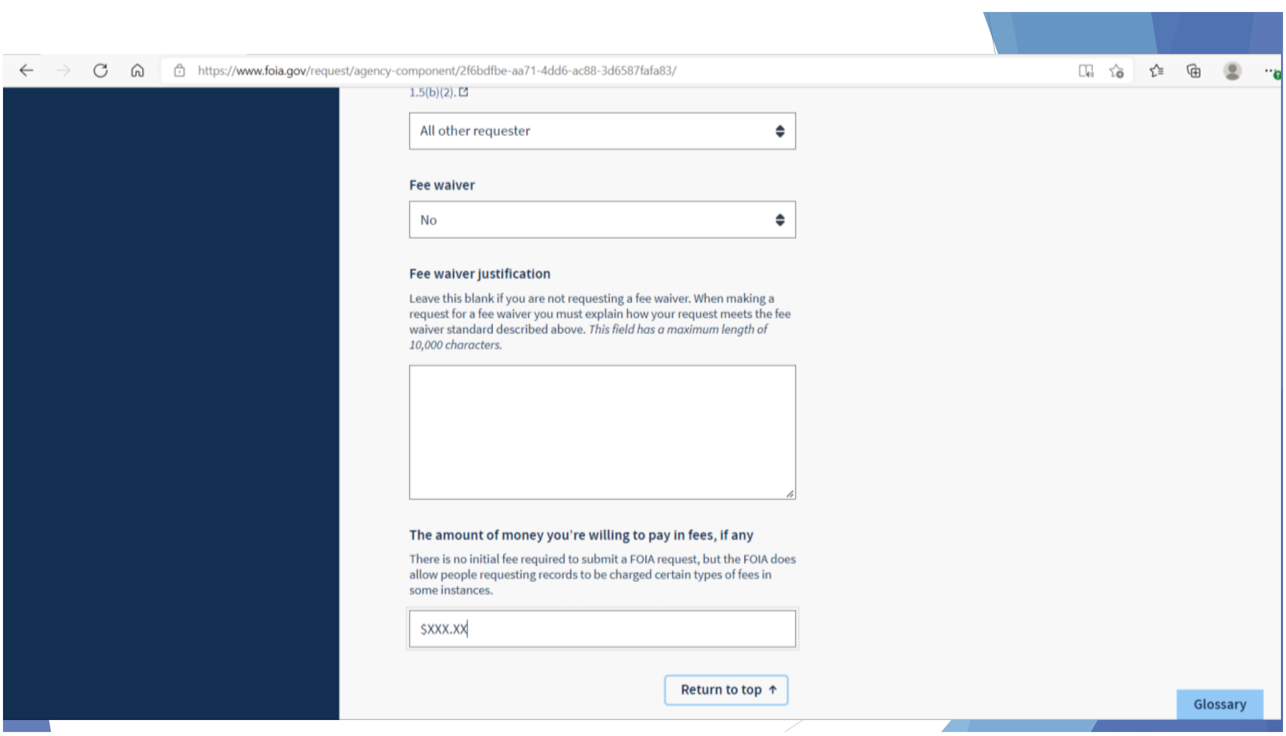
https://www.foia.gov/request/agency-component/2f6bdfbe-aa71-4dd6-ac88-3d6587fafa83/
1.5(b)(2).
All other requester
Fee waiver
No
Fee waiver justification
Leave this blank if you are not requesting a fee waiver. When making a request for a fee waiver you must explain how your request meets the fee waiver standard described above. This field has a maximum length of 10,000 characters.
The amount of money you're willing to pay in fees, if any
There is no initial fee required to submit a FOIA request, but the FOIA does allow people requesting records to be charged certain types of fees in some instances.
$XXX.XX
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Section 4: Fees

- Most FOIAs are free
- We do have to agree to fees for voluminous records
- First 100 pages free, 20 cents per page afterwards
- Usually use $200.00 as a base for fees
- Most CAF FOIAs should be under the 100 page limit or cost minimal charges

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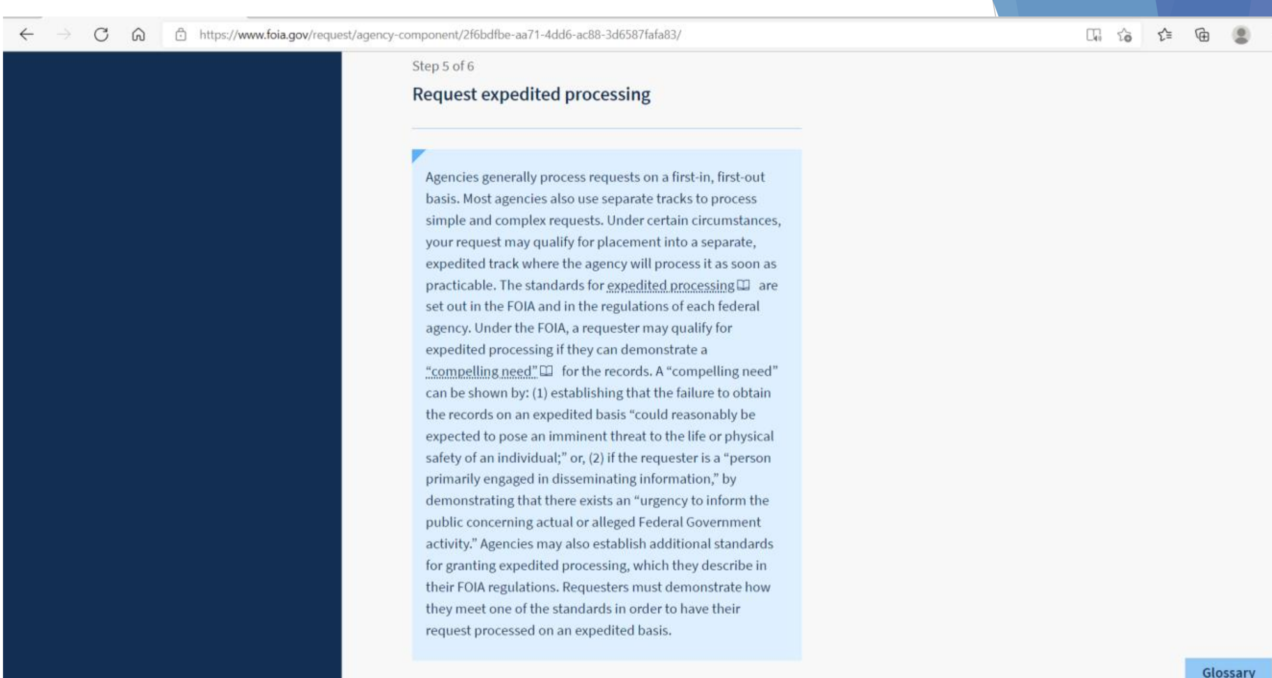

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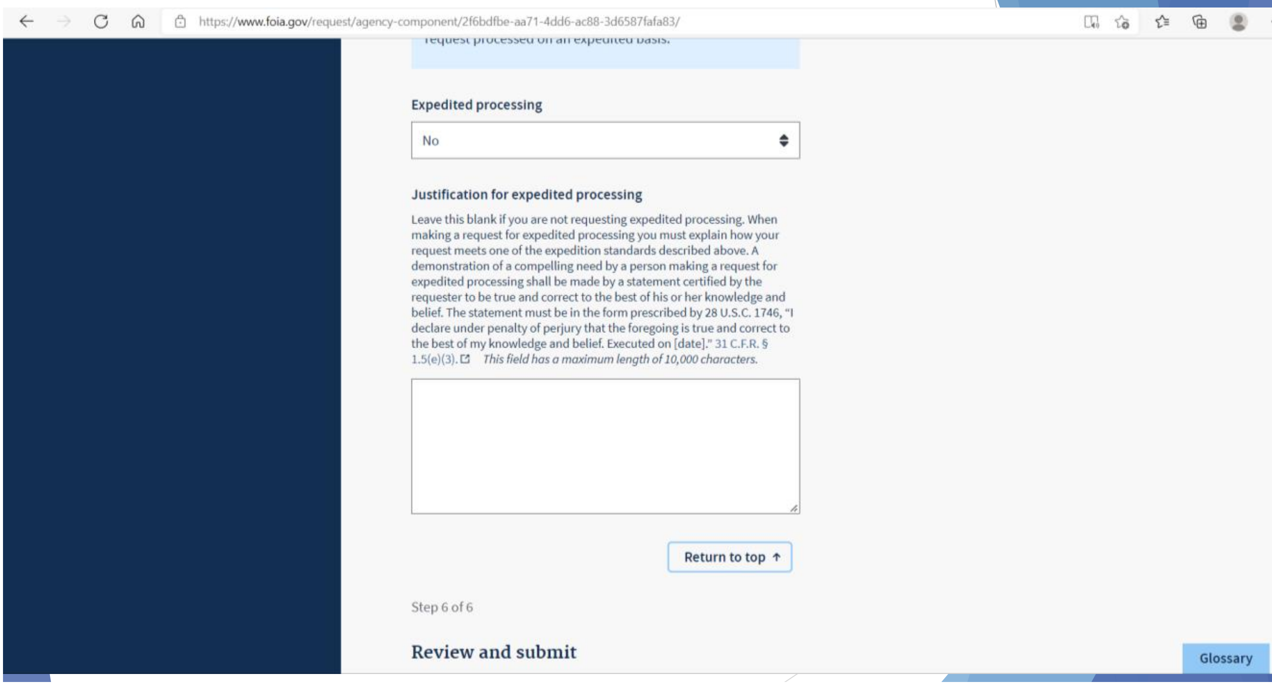
https://www.foia.gov/request/agency-component/2f6bdfbe-aa71-4dd6-ac88-3d6587fafa83/

request processed on an expedited basis.

Expedited processing

No

Justification for expedited processing

Leave this blank if you are not requesting expedited processing. When making a request for expedited processing you must explain how your request meets one of the expedition standards described above. A demonstration of a compelling need by a person making a request for expedited processing shall be made by a statement certified by the requester to be true and correct to the best of his or her knowledge and belief. The statement must be in the form prescribed by 28 U.S.C. 1746, "I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief. Executed on [date]." 31 C.F.R. § 1.5(e)(3). *This field has a maximum length of 10,000 characters.*

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Step 6 of 6

Review and submit

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Section 5: Expedited Processing

- Not really for CAF Checkups
- Expedited processing allowed in some cases with upcoming deadlines
- Example: FOIA for Audit records in a case docketed for tax court
- Generally, response given in 20 days (Pre-COVID)
- Response may be your completed FOIA or request for additional time

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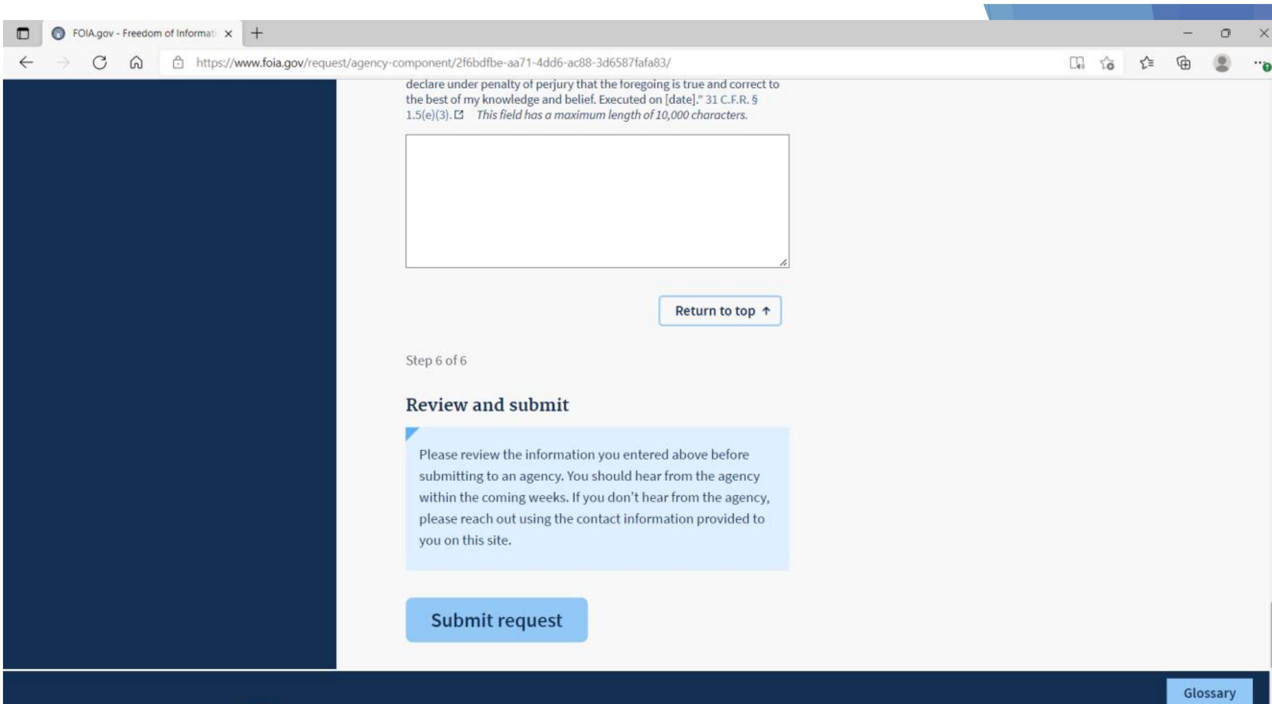

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Section 6: Submission

- Review your input
- Verify all information has been filled out
- And submit

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What Should I Expect?

- FOIAs come in 2 packages
  - The Access Code
    - Normally mailed to you a few days before you receive the FOIA package
    - Letter containing the Codes needed to open the information
  - The Information
    - Generally, comes on a USB Drive (older FOIAs came on CD)
    - Zip Files which need the code to view
    - Information in pdf format or Notepad file

How to Read the FOIA

0CAF REPRESENTATIVE NUMBER: 7800-00000R SUM REP
TELEPHONE NUMBER: 212-000-0000

123 MAIN STREET
TAXTOWN, NY 10000

0

TIN	FT ST	TAXPAYER NAME	CAF DOCUMENT LOCATOR NUMBER	FORM NUM	DATE FORM SIGNED	MFT	TAX PERIOD	PLAN NUM	AUTHLV	NOTICE	REFUND	PWRSIG	DELGAT	BLTRST
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201503		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201506		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201509		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201603		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201606		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201609		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	02	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	02	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	10	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	10	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201503		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201506		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201509		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201603		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201606		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201609		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201612		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201503		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201506		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201509		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201512		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201603		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201606		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201609		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201612		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	30	201512		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	30	201612		C	N			D	
02-0000000	22	NOT FUR PROFITS	23-0000-00-000-00	2848	2019-09-18	67	201712		C	N			D	
02-0000000	22	NOT FUR PROFITS	23-0000-00-000-00	2848	2019-09-18	67	201812		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201712		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201812		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201912		C	N			D	
04-0000000	22	SANTAS VESTED TRUST	23-0000-00-000-00	2848	2020-12-14	05	202006		C	N			D	

How to Read the FOIA: Header

Rep
Info

```
0CAF REPRESENTATIVE NUMBER: 7800-00000R   SUM REP                123 MAIN STREET
TELEPHONE NUMBER: 212-000-0000                                   TAXTOWN, NY 10000
```

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TIN	FT ST	TAXPAYER NAME
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
01-0000000	22	LAW OFFICE OF IVY OWEN
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
010-00-0000	22	OWEN, IVY
02-0000000	22	NOT FUR PROFITS
02-0000000	22	NOT FUR PROFITS
03-0000000	22	A PART IN ERR LLC
03-0000000	22	A PART IN ERR LLC
03-0000000	22	A PART IN ERR LLC
04-0000000	22	SANTAS VESTED TRUST

How to Read the FOIA: Client Information

- COLUMN 1 : TIN – Taxpayer Identification Number
  - Social Security Number XXX-XX-XXXX
  - Employer Identification Number XX-XXXXXXX
- COLUMN 2: FT ST – Internal Field
- COLUMN 3: TAXPAYER NAME

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How to Read the FOIA: Form Information

CAF DOCUMENT LOCATOR NUMBER	FORM NUM	DATE FORM SIGNED	MFT	TAX PERIOD	PLAN NUM
23-0000-00-000-00	2848	2016-11-11	01	201503	
23-0000-00-000-00	2848	2016-11-11	01	201506	
23-0000-00-000-00	2848	2016-11-11	01	201509	
23-0000-00-000-00	2848	2016-11-11	01	201512	
23-0000-00-000-00	2848	2016-11-11	01	201603	
23-0000-00-000-00	2848	2016-11-11	01	201606	
23-0000-00-000-00	2848	2016-11-11	01	201609	
23-0000-00-000-00	2848	2016-11-11	01	201612	
23-0000-00-000-00	2848	2016-11-11	02	201512	
23-0000-00-000-00	2848	2016-11-11	02	201612	
23-0000-00-000-00	2848	2016-11-11	10	201512	
23-0000-00-000-00	2848	2016-11-11	10	201612	
23-0000-00-000-00	2848	2016-11-11	13	201503	
23-0000-00-000-00	2848	2016-11-11	13	201506	
23-0000-00-000-00	2848	2016-11-11	13	201509	
23-0000-00-000-00	2848	2016-11-11	13	201512	
23-0000-00-000-00	2848	2016-11-11	13	201603	
23-0000-00-000-00	2848	2016-11-11	13	201606	
23-0000-00-000-00	2848	2016-11-11	13	201609	
23-0000-00-000-00	2848	2016-11-11	13	201612	
23-0000-00-000-00	2848	2016-11-12	55	201503	
23-0000-00-000-00	2848	2016-11-12	55	201506	
23-0000-00-000-00	2848	2016-11-12	55	201509	
23-0000-00-000-00	2848	2016-11-12	55	201512	
23-0000-00-000-00	2848	2016-11-12	55	201603	
23-0000-00-000-00	2848	2016-11-12	55	201606	
23-0000-00-000-00	2848	2016-11-12	55	201609	
23-0000-00-000-00	2848	2016-11-12	55	201612	
23-0000-00-000-00	2848	2016-11-12	30	201512	
23-0000-00-000-00	2848	2016-11-12	30	201612	
23-0000-00-000-00	2848	2019-09-18	67	201712	
23-0000-00-000-00	2848	2019-09-18	67	201812	
23-0000-00-000-00	8821	2019-01-07	06	201712	
23-0000-00-000-00	8821	2019-01-07	06	201812	
23-0000-00-000-00	8821	2019-01-07	06	201912	
23-0000-00-000-00	2848	2020-12-14	05	202006	

- COLUMN 4 : CAF DOCUMENT LOCATER NUMBER
  - Assigned number upon processing the 8821/2848 form
- COLUMN 5: FORM NUM - Form number
  - Power of Attorney 2848
  - Tax Information Authorization 8821
- COLUMN 6: DATE FORM SIGNED
  - Date the taxpayer signed the authorization
- COLUMN 7: MFT - Master File Transaction Codes
  - Identifies the form you have authorization to view/represent
- COLUMN 8: TAX PERIOD - (YEAR MONTH FORMAT)
  - Annuals end in 12
  - Quarterly end in 03, 06, 09,12
- COLUMN 9: PLAN NUM - Retirement Plan Identifiers

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Common MFT Codes - Individual

MFT Code	Form
5	Form 1041 - Income Tax Return for Estates & Trusts
30	Form 1040 - US Individual Income Tax Return
51	Form 709 - US Gift (and Generation Skipping Transfer) Tax Return
52	Form 706 - US Estate (and Generation Skipping Transfer) Tax Return
55	Civil Penalties

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Common MFT Codes - Business

MFT Code	FORM
1	Form 941 - Employer's Quarterly Tax Return
2	Form 1120 – Corporation Tax Return
6	Form 1065 – Partnership Return
10	Form 940 – Employer's Annual Federal Unemployment (FUTA) Return
13	Civil Penalties
67	Exempt Organization Return
88	Form 1096 – Information Return Filings

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AUTHLV	NOTICE	REFUND	PWRSIG	DELGAT	BLTRST
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
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C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	
C	N			D	

How to Read the FOIA: Special Items

- COLUMN 10 : AUTHLV – Designation levels from 2848
- COLUMN 11: NOTICE – Checkbox to receive notices
- COLUMN 12: REFUND – Authority to receive refunds
- COLUMN 13: PWRSIG – Power to sign for taxpayer
- COLUMN 14: DELGAT – Authority to delegate
    - Add/Substitute Representatives
- COLUMN 15: BLTRST – Internal Field

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How to Read the FOIA

0CAF REPRESENTATIVE NUMBER: 7800-00000R SUM REP
TELEPHONE NUMBER: 212-000-0000

123 MAIN STREET
TAXTOWN, NY 10000

0

TIN	FT ST	TAXPAYER NAME	CAF DOCUMENT LOCATOR NUMBER	FORM NUM	DATE FORM SIGNED	MFT	TAX PERIOD	PLAN NUM	AUTHLV	NOTICE	REFUND	PWRSIG	DELGAT	BLTRST
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201503		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201506		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201509		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201603		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201606		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201609		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	02	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	02	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	10	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	10	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201503		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201506		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201509		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201603		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201606		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201609		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201612		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201503		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201506		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201509		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201512		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201603		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201606		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201609		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201612		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	30	201512		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	30	201612		C	N			D	
02-0000000	22	NOT FUR PROFITS	23-0000-00-000-00	2848	2019-09-18	67	201712		C	N			D	
02-0000000	22	NOT FUR PROFITS	23-0000-00-000-00	2848	2019-09-18	67	201812		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201712		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201812		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201912		C	N			D	
04-0000000	22	SANTAS VESTED TRUST	23-0000-00-000-00	2848	2020-12-14	05	202006		C	N			D	

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How Do I Withdraw From a Case?

- The ways to withdraw:
  - With the CAF Unit
    - Mark the top of the original POA/8821 "withdraw" sign, and date on the form
    - Fax the POA/8821 to the appropriate CAF Unit
  - If the case is with IRS staff (example: directly with a Revenue Officer)
    - Mark the top of the original POA "withdraw" sign, and date on the form
    - Fax the POA to the Revenue Officer or other IRS staff
    - They will forward the withdraw to the CAF unit, but we also recommend sending it yourself

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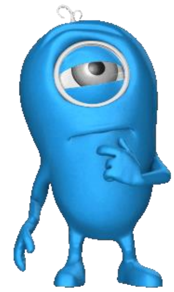
What if I Don't Have the POA Anymore?

- You can withdraw using a letter
- Must Include
  - Client name
  - Taxpayer ID
  - Tax type authorized on original POA/8821
    - These records are on your FOIA
  - Forms authorized
  - Tax periods/years authorized
  - Current date
  - Your Signature



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Withdrawal Letter Sample

Lottie Tentacles
SS#: 000-00-0001

April 27, 2022

Dear IRS,

I am withdrawing from representation in a matter in which a power of attorney has been filed regarding the taxpayer referred to above for the **Form 1040 Income tax returns** for the years ended **December 31, 2012-2022**. I am sending a withdrawal statement/POA revocation to you and to each office and service center of the IRS including the Centralized Authorization File where I originally filed the power of attorney form as contemplated by the procedural regulation which follows:

601.505(b) BY THE RECOGNIZED REPRESENTATIVE –

(1) REVOCATION OF POWER OF ATTORNEY.

A recognized representative may withdraw from representation in a matter in which a power of attorney has been filed by filing a statement with those offices of the Internal Revenue Service where the power of attorney to be revoked was filed. The statement must be signed by the representative and must identify the name and address of the taxpayer(s) and the matter(s) from which the representative is withdrawing. Please note your records as to my withdrawal and inform all IRS personnel who should be aware of my withdrawal.

Sincerely,

Responsible Monster, CPA

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How Do I Know I'm No Longer POA?

- The IRS will send letters
  - The client will be informed you have withdrawn
  - The representative will get a copy of the client letter

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Wrap Up!

- Learned about:
  - Representation
  - 2848 vs 8821 & when to use
  - CAF Unit
  - FOIA requests
  - Reading a FOIA
  - Withdrawing POAs

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Questions?

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Form **2848**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Go to *www.irs.gov/Form2848* for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address **Check if to be sent copies of notices and communications** ☐	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address **Check if to be sent copies of notices and communications** ☐	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See *Line 4. Specific Use Not Recorded on CAF* in the instructions . . . . ▶ ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

☐ Other acts authorized:

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): ____________

____

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here . . . . . . ► ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature	Date	Title (if applicable)

Print name	Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). ***See* Special Rules and Requirements for Unenrolled Return Preparers *in the instructions for additional information.***

k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—Insert above letter **(a–r)**.	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

Instructions for Form 2848

Department of the Treasury
Internal Revenue Service

(Rev. September 2021)

Power of Attorney and Declaration of Representative

Section references are to the Internal Revenue Code unless otherwise noted.

TIP *For faster processing of certain authorizations, use the all-digital Tax Pro Account at IRS.gov/TaxProAccount. Most requests record immediately to the Centralized Authorization File (CAF).*

General Instructions

Future Developments

For the latest information about developments related to Form 2848 and its instructions, go to IRS.gov/Form2848.

Purpose of Form

Use Form 2848 to authorize an individual to represent you before the IRS. See Substitute Form 2848, later, for information about using a power of attorney other than a Form 2848 to authorize an individual to represent you before the IRS. The individual you authorize must be eligible to practice before the IRS. Form 2848, Part II, Declaration of Representative, lists eligible designations in items (a)–(r). Your authorization of an eligible representative will also allow that individual to inspect and/or receive your confidential tax information.

Form 8821. Use Form 8821, Tax Information Authorization, if you want to authorize an individual or organization to inspect and/or receive your confidential tax return information, but do not want to authorize an individual to represent you before the IRS.

Form 56. Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

Address information provided on Form 2848 will not change your last known address with the IRS. To change your last known address, use Form 8822, Change of Address, for your home address and Form 8822-B, Change of Address or Responsible Party—Business, to change your business address. Both forms are available at IRS.gov.

CAUTION *Authorizing someone to represent you does not relieve you of your tax obligations.*

How To File

If you check the box on line 4, mail or fax Form 2848 to the IRS office handling the specific matter.

If you did not check the box on line 4, you can choose how to submit your Form 2848 from the options below.

CAUTION *If you use an electronic signature (see Electronic Signatures below), you must submit your Form 2848 online.*

- **Online.** Submit your Form 2848 securely at IRS.gov/Submit2848.

Note. You will need to have a Secure Access account to submit your Form 2848 online. For more information on Secure Access, go to IRS.gov/SecureAccess.

- **Fax.** Fax your Form 2848 to the IRS fax number in the Where To File Chart.
- **Mail.** Mail your Form 2848 directly to the IRS address in the Where To File Chart.

Where To File Chart

IF you live in...	THEN use this address...	Fax number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service 5333 Getwell Road Stop 8423 Memphis, TN 38118	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 Rulon White Blvd., MS 6737 Ogden, UT 84201	855-214-7522
All APO and FPO addresses, American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the U.S. Virgin Islands, Puerto Rico, a foreign country, or otherwise outside the United States.	Internal Revenue Service International CAF Team 2970 Market Street MS: 4-H14.123. Philadelphia, PA 19104	855-772-3156 304-707-9785 (Outside the United States)

* These numbers may change without notice. For updates, go to IRS.gov/Form2848 and search under “Recent Developments.”

Electronic Signatures

Forms 2848 with an electronic signature image or digitized image of a handwritten signature may only be submitted to the IRS online at *IRS.gov/Submit2848*.

Electronic signatures appear in many forms. Acceptable electronic signature methods include:

- A typed name that is typed into the signature block;
- A scanned or digitized image of a handwritten signature that is attached to an electronic record;
- A handwritten signature input onto an electronic signature pad;
- A handwritten signature, mark, or command input on a display screen with a stylus device; or
- A signature created using third-party software.

Note. If the taxpayer electronically signs Form 2848 in a remote transaction, a third party submitting Form 2848 to the IRS on behalf of the taxpayer must attest that he or she has authenticated the taxpayer's identity. A remote transaction for an electronic signature occurs when the taxpayer is electronically signing the form and the third-party submitter isn't physically present with the taxpayer.

To authenticate an individual taxpayer's identity for remote transactions, the third party must:

1. Inspect a valid government-issued photo identification (ID) and compare the photo to the taxpayer via a self-taken picture of the taxpayer or video conferencing. Examples of government-issued photo ID include a driver's license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa, or passport;
2. Record the name, social security number (SSN) or individual taxpayer identification number (ITIN), address, and date of birth of the taxpayer; and
3. Verify the taxpayer's name, address, and SSN or ITIN through secondary documentation, such as a federal or state tax return, IRS notice or letter, social security card, or credit card or utility statement. For example, if a taxpayer changed their address in 2020, a 2019 tax return can be used to verify the taxpayer's name and taxpayer identification number, and a recent utility statement to verify the taxpayer's address.

To authenticate a business entity taxpayer's identity for remote transactions, the third party must:

1. Confirm through documentation that the individual who is signing the form has authority to sign on behalf of the taxpayer. See *Line 7. Taxpayer Declaration and Signature*, later, to determine who has this authority.
2. Inspect a valid government-issued photo ID of the individual authorized to sign on behalf of the taxpayer (for example, corporate officer, partner, guardian, tax matters partner, partnership representative (PR) (or designated individual (DI), if applicable), executor, receiver, administrator, trustee) and compare the photo to the authorized individual via a self-taken picture of the authorized individual or video conferencing. Examples of a government-issued photo ID include a driver's license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa, or passport.
3. Record the name, employer identification number (EIN), and address of the business entity taxpayer.
4. Verify the business entity taxpayer's name, EIN, and address through secondary documentation, such as a tax information reporting form (for example, W-2, 1099, etc.), IRS notice or letter, or utility statement.

If Form 2848 is electronically signed in a remote transaction, the third party must authenticate the signing individual's identity and, in the case of an entity taxpayer, must authenticate the relationship between the entity taxpayer and the individual signing on behalf of the taxpayer, unless the third party has personal knowledge allowing the third party to authenticate this information (for example, through a previous business relationship; a personal relationship, such as an immediate family member; or a similar relationship, such as between an employer and an employee).

Authority Granted

Except as specified below or in other IRS guidance, this power of attorney authorizes the listed representative(s) to inspect and/or receive confidential tax information and to perform all acts (that is, sign agreements, consents, waivers, or other documents) that you can perform with respect to matters described in the power of attorney. Representatives are not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative or any firm or other entity with whom the representative is associated) issued by the government in respect of a federal tax liability. Additionally, unless specifically provided in the power of attorney, this authorization does not include the power to substitute or add another representative, the power to sign certain returns, the power to execute a request for disclosure of tax returns or return information to a third party, or to access IRS records via an Intermediate Service Provider. Representatives are not authorized to sign Form 907, Agreement to Extend the Time to Bring Suit, unless language to cover the signing is added on line 5a. See *Line 5a. Additional Acts Authorized*, later, for more information regarding specific authorities.

Note. The power to sign tax returns may be granted only in limited situations. See *Line 5a. Additional Acts Authorized*, later, for more information.

Special Rules and Requirements for Unenrolled Return Preparers

An unenrolled return preparer is an individual other than an attorney, CPA, enrolled agent, enrolled retirement plan agent, or enrolled actuary who prepares and signs a taxpayer's return as the paid preparer, or who prepares a return but is not required (by the instructions to the return or regulations) to sign the return.

Limited representation rights. Unenrolled return preparers may only represent taxpayers before revenue agents, customer service representatives, or similar officers and employees of the Internal Revenue Service (including the Taxpayer Advocate Service) during an examination of the tax period covered by the tax return they prepared and signed (or prepared if there is no signature space on the form). Unenrolled return preparers cannot represent taxpayers, regardless of the circumstances requiring representation, before appeals officers, revenue officers, attorneys from the Office of Chief Counsel, or similar officers or employees of the Internal Revenue Service or the Department of the Treasury. Unenrolled return preparers cannot execute closing agreements, extend the statutory period for tax assessments or collection of tax, execute waivers, execute claims for refund, or sign any document on behalf of a taxpayer.

Representation requirements. Unenrolled return preparers must possess a valid and active Preparer Tax Identification Number (PTIN) to represent a taxpayer before the IRS, and must have been eligible to sign the return or claim for refund under examination.

For returns prepared and signed after December 31, 2015, the unenrolled return preparer must also possess (1) a valid Annual Filing Season Program Record of Completion for the calendar year in which the tax return or claim for refund was prepared and signed, and (2) a valid Annual Filing Season

Program Record of Completion for the year or years in which the representation occurs. (An Annual Filing Season Program Record of Completion is not required for returns prepared and signed before January 1, 2016.)

If an unenrolled return preparer does not meet all of the representation requirements, you may authorize the unenrolled return preparer to inspect and/or receive your tax information by filing a Form 8821. Filing a Form 8821 will not authorize the unenrolled return preparer to represent you.

For more information about the IRS Annual Filing Season Program, go to *IRS.gov/Tax-Professionals/Annual-Filing-Season-Program*. Also see Pub. 947, Practice Before the IRS and Power of Attorney.

Revocation of Power of Attorney/ Withdrawal of Representative

Revocation of a power of attorney. If you want to revoke a previously executed power of attorney and do not want to name a new representative, you must write “REVOKE” across the top of the first page with a current signature and date below this annotation. You must then mail or fax a copy of the power of attorney with the revocation annotation to the IRS, using the Where To File Chart, or if the power of attorney is for a specific matter, to the IRS office handling the matter.

If you do not have a copy of the power of attorney you want to revoke, you must send the IRS a statement of revocation that indicates the authority of the power of attorney is revoked, lists the matters and years/periods, and lists the name and address of each recognized representative whose authority is revoked. You must sign and date this statement. If you are completely revoking authority, write "revoke all years/periods" instead of listing the specific matters and years/periods.

Withdrawal by representative. If your representative wants to withdraw from representation, he or she must write “WITHDRAW” across the top of the first page of the power of attorney with a current signature and date below the annotation. Then, he or she must provide a copy of the power of attorney with the withdrawal annotation to the IRS in the same manner described in *Revocation of a power of attorney*, earlier.

If your representative does not have a copy of the power of attorney he or she wants to withdraw, he or she must send the IRS a statement of withdrawal that indicates the authority of the power of attorney is withdrawn, lists the matters and years/periods, and lists the name, taxpayer identification number, and address (if known) of the taxpayer. The representative must sign and date this statement.

Substitute Form 2848

The IRS will accept a power of attorney other than Form 2848 provided the document satisfies the requirements for a power of attorney. See Pub. 216, Conference and Practice Requirements, and 26 CFR 601.503(a). These alternative powers of attorney cannot, however, be recorded on the CAF unless you attach a completed Form 2848. See *Line 4. Specific Use Not Recorded on the CAF*, later, for more information. You are not required to sign Form 2848 when you attach it to an alternative power of attorney that you have signed, but your representative must sign the form in Part II, Declaration of Representative. See Pub. 216 and 26 CFR 601.503(b)(2).

For more information, see *Non-IRS powers of attorney* under *When Is a Power of Attorney Required?* in Pub. 947.

Representative Address Change

If the representative's address has changed, the IRS does not require a new Form 2848. The representative can send a written notification that includes the new information and the representative's signature to the location where you filed the Form 2848.

Additional Information

For additional information concerning practice before the IRS, see:

- Treasury Department Circular No. 230, Regulations Governing Practice before the Internal Revenue Service (Circular 230); and
- Pub. 216, Conference and Practice Requirements.

For general information about taxpayer rights, see Pub. 1, Your Rights as a Taxpayer, or visit *IRS.gov/TBOR*.

Low Income Taxpayer Clinics (LITCs) are independent from the IRS and may be able to help you. LITCs represent low-income taxpayers before the IRS and in court. LITCs can help taxpayers who speak English as a second language. Services are provided for free or a small fee to eligible taxpayers. To find a clinic near you, visit *TaxpayerAdvocate.IRS.gov/litcmap* or see Pub. 4134, *Low Income Taxpayer Clinic List*.

Specific Instructions

Part I. Power of Attorney

Line 1. Taxpayer Information

Enter the information requested about you. Do not enter information about any other person, including your spouse, except as stated in the specific instructions below.

Address information provided on Form 2848 will not change your last known address with the IRS. To change your last known address, use Form 8822 for your home address and Form 8822-B to change your business address.

Individuals. Enter your name, SSN, ITIN, and/or employer identification number (EIN), if applicable, and your street address or post office box. Do not enter your representative's address or post office box. If you file a tax return that includes a sole proprietorship business (Schedule C (Form 1040)) and you are authorizing the listed representative(s) to represent you for your individual and business tax matters, including employment tax liabilities, enter both your SSN (or ITIN) and your business EIN as your taxpayer identification numbers. If you, your spouse, or former spouse are submitting powers of attorney in connection with a joint return that you filed, you must each submit separate Forms 2848 even if you are authorizing the same representative(s) to represent you.

Partnerships subject to the Centralized Partnership Audit Regime under BBA. Enter the name of the PR of the BBA partnership executing the power of attorney to reflect the PR's relationship to the BBA partnership entity. Also, enter the address and TIN of the BBA partnership. Do not enter the TIN of the PR or DI.

The following examples demonstrate how line 1 should be completed.

Example 1: John Fox is an individual and the PR for ABC Partnership. John Fox as partnership representative for:
ABC Partnership
1000 Main Street, Anytown, NY 00000

Example 2: XYZ, LLC, an entity, is the PR with an appointed DI as required for ABC Partnership. XYZ, LLC as partnership representative for:
ABC Partnership
1000 Main Street, Anytown, NY 00000

In all instances, the TIN block should be completed with the TIN of the partnership, and not that of the partnership representative or designated individual.

Corporations, associations, or partnerships (not subject to TEFRA or BBA). Enter the name, EIN, and business address. If you are preparing this form for corporations filing a consolidated tax return (Form 1120) and the representation concerns matters related to the consolidated return, do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. Also, for line 3 list only Form 1120 in the "Tax Form Number" column. A subsidiary must file its own Form 2848 for returns that must be filed separately from the consolidated return, such as Form 720, Quarterly Federal Excise Tax Return; Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return; and Form 941, Employer's QUARTERLY Federal Tax Return.

Exempt organizations. Enter the name, address, and EIN of the exempt organization.

Trusts. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Deceased individuals. For Form 1040, enter the name and SSN (or ITIN) of the decedent and the name, title, and address of the decedent's executor or personal representative.

Estates. Enter the name of the decedent and the name, title, and address of the decedent's executor or personal representative. For Forms 706, enter the decedent's SSN (or ITIN) for the taxpayer identification number. For all other IRS forms, enter the estate's EIN for the taxpayer identification number, or, if the estate does not have an EIN, enter the decedent's SSN (or ITIN).

Gifts. Enter the name, address, and SSN (or ITIN) of the donor.

Employee plans. Enter the name, address, and EIN or SSN of the plan sponsor. Also, enter the three-digit plan number. If the plan's trust is under examination, see *Trusts* above. If both the plan and trust are authorizing the same representative, separate Forms 2848 are required.

Tax-advantaged bonds. Enter the bond issuer's name and address. For others (for example, a conduit borrower), follow the form instructions. For additional instructions specific to third-party authorization forms regarding tax-advantaged bonds, go to *IRS.gov/Forms2848and8821*.

Line 2. Representative(s)

Enter the full name and mailing address of your representative(s). You may only name individuals who are eligible to practice before the IRS as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than four representatives, write "See attached for additional representatives" in the space to the right of line 2 and attach an additional Form(s) 2848.

If you want to authorize your representative to receive copies of all notices and communications sent to you by the IRS, you must check the box provided under the representative's name and address. **You may not designate more than two representatives on Form 2848 (or designees on a Form 8821) to receive copies of notices and communications sent to you by the IRS for the same matter(s).** Do not check the box if you do not want copies of notices and communications sent to your representative(s).

Note. Representatives will not receive forms, publications, and other related materials with the correspondence.

Enter the nine-digit CAF number for each representative. If the IRS has not assigned a CAF number to the representative, enter "None," and the IRS will issue one directly to the representative. The CAF number is a unique nine-digit identification number (not the SSN, EIN, PTIN, or enrollment card number) that the IRS assigns to representatives. The CAF number is not an indication of authority to practice. The representative should use the assigned CAF number on all future powers of attorney. The IRS will not assign CAF numbers for employee plan status determinations or exempt organization application requests.

If your representative cannot remember his or her CAF number, they may contact the Practitioner Priority Service (PPS) at 866-860-4259. PPS will assist your representative in retrieving the assigned CAF number.

Enter the PTIN, if applicable, for each representative. If the IRS has not assigned a PTIN, but the representative has applied for one, write "applied for" on the line. Unenrolled return preparers must possess a valid PTIN to represent a taxpayer before the IRS.

Check the appropriate box to indicate if the representative's address, telephone number, or fax number is new since the IRS issued the CAF number.

The post-employment restrictions in 18 U.S.C. 207 and Circular 230, section 10.25, apply to a representative who is a former employee of the federal government. The Treasury Inspector General for Tax Administration may enforce criminal penalties for violations of the restrictions, and the Office of Professional Responsibility may take disciplinary action against the practitioner.

Qualifying students or law graduates in LITCs and STCPs. You must list the lead attorney or CPA as a representative. List the lead attorney or CPA first on line 2, then the student or law graduate on the next line. Also see *Part II. Declaration of Representative*, later.

Line 3. Acts Authorized

In order for the power of attorney to be valid, you must enter the description of the matter, the tax form number (where applicable), and the year(s) or period(s) (where applicable). For example, you may list "Income, 1040" for calendar year "2019" and "Excise, 720" for "2019" (this entry covers all quarters in 2019). You may list consecutive multiple years or a series of inclusive periods, including quarterly periods, by using "through," "thru," or a hyphen. For example, "2018 thru 2020" or "2nd 2018–3rd 2019." For fiscal years, enter the ending year and month, using the YYYYMM format. For a short tax period, enter the beginning and ending dates of the short period (for example, 01/01/2017–02/05/2017). Do not use a general reference such as "All years," "All periods," or "All taxes." The IRS will return any power of attorney with a general reference.

Representation only applies for the years or periods listed on line 3. List on line 3 only tax forms directly related to the taxpayer listed on line 1.

You may list the current year/period and any tax years or periods that have already ended as of the date you sign the power of attorney. You may also list future tax years or periods. **However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the power of attorney.** You must enter the description of the matter, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the decedent's date of death instead of the year or period. If the matter relates to an employee plan, include the plan number in the description of the matter.

If the matter is not a tax matter, or if the tax form number or years or periods do not apply to the matter (for example, representation for a penalty; filing a request for a ruling or determination letter; Application for Award for Original Information under section 7623; Closing Agreement on Final Determination Covering Specific Classification Settlement Program (CSP); Form 8952, Application for Voluntary Classification Settlement Program (VCSP); Report of Foreign Bank and Financial Accounts (FBAR); or Freedom of Information Act (FOIA)), specifically describe the matter to which the power of attorney pertains (including, if applicable, the name of the employee benefit plan) and enter "Not Applicable" in the appropriate column(s).

Centralized Partnership Audit Regime (BBA). For powers of attorney related to the centralized partnership audit regime, enter "Centralized Partnership Audit Regime (BBA)" in the "Description of Matter" column on line 3, then enter the form number (for example, 1065) and tax year in the appropriate column(s).

Partnerships under the Centralized Partnership Audit Regime are required to designate a partnership representative for each tax year. The designation must be made on the partnership return for the partnership tax year to which the designation relates. Form 2848 is not used to designate a partnership representative. For more information on designating a partnership representative, see Form 8979, Partnership Representative Revocation, Designation, and Resignation, and its instructions. Form 2848 is used by the PR to appoint a power of attorney to act on its behalf in its capacity as the PR of the BBA partnership. Because a partnership representative is required to be designated for each tax year, it is recommended that a separate Form 2848 be completed for each tax year a particular PR would like to appoint a power of attorney.

Note. A Form 2848 for a future year **will not be allowed** because a partnership representative would not have been designated in a filed Form 1065.

Partnerships that are not subject to TEFRA or have elected out of the BBA and S corporations. For powers of attorney related to a return of partnership income or S corporation income, enter "Income including pass-through items" in the "Description of Matter" column on line 3, then enter the form number (for example, 1065 or 1120-S) and tax year in the appropriate columns.

Civil penalty representation (including the trust fund recovery penalty) and representation for certain health-care-related payments. Unless you specifically provide otherwise on line 5b, your authorization of tax matters on line 3 includes representation for penalties, payments, and interest related to a specific tax return. However, if the penalty or payment is not related to a return, you must enter "Civil Penalty," "Section 4980H Shared Responsibility Payment," or otherwise describe the specific penalty or payment for which you are authorizing representation in the "Description of Matter" column on line 3.

Example 1. Joann prepares Form 2848 authorizing Margaret to represent her before the IRS in connection with the examination of her 2018 and 2019 Forms 1040. Margaret is authorized to represent Joann regarding the accuracy-related penalty that the revenue agent is proposing for the 2018 tax year.

Example 2. Diana authorizes John to represent her in connection with her Forms 941 and W-2 for 2019. John is authorized to represent her in connection with the penalty for failure to file Forms W-2 that the revenue agent is proposing for 2019.

Example 3. Diana only authorizes John to represent her in connection with her Form 1040 for 2019. John is not authorized to represent Diana when the revenue agent proposes a trust fund recovery penalty against her in connection with the employment taxes owed by her closely held corporation.

If you are authorizing your representative to represent you *only with respect to penalties and interest due on the penalties*, enter "Civil Penalty" in the "Description of Matter" column and the year(s) or period(s) to which the penalty applies in the "Year(s) or Period(s)" column. Enter "Not Applicable" in the "Tax Form Number" column. You do not have to enter the specific penalty.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions), enter "IRA Civil Penalty" on line 3.

Representation for joint tax returns matters. Spouses who filed a joint individual income tax return (or returns) must execute their own separate power of attorney on Form 2848. If the matter described on line 3 is your joint income tax liability, but you also want your representative to represent you for any separate matter(s), you must describe the other matter(s) on line 3 (for example, a gift tax matter).

Innocent spouse relief. For joint returns, section 6015 provides relief from joint and several liability. If you want to authorize your representative to represent you for innocent spouse relief, you must specify your intention, such as by entering "Innocent Spouse Relief" in the "Description of Matter" column on line 3, entering "Form 8857" in the "Tax Form Number" column, or attaching an executed Form 8857, Request for Innocent Spouse Relief, to Form 2848. For example, if you and your spouse or former spouse filed joint returns (Forms 1040) for tax years 2018 and 2019, and you want your representative to represent you for your income tax liability generally and for innocent spouse relief for both tax years, you may list "Income" (as the matter), "Forms 1040 and 8857" (as the tax form numbers), and "2018, 2019" (as the applicable tax years).

If you describe innocent spouse relief on line 3, your representative may sign Form 8857 for you. If you do not describe innocent spouse relief on line 3, and Form 8857 is attached to Form 2848, you must sign Form 8857; your representative may not sign the form for you.

Note. If you did not file a joint return, innocent spouse relief may also be available under section 66, if you were a resident of a community property state and you believe you should not be responsible for the tax attributable to an item of community income. Use Form 8857 to request this type of innocent spouse relief. Follow the instructions above for completing line 3 of Form 2848 and for signing Form 8857.

For more information about completing Form 2848 in joint return situations, see *How Do I Fill Out Form 2848?* in Pub. 947. For more information about innocent spouse relief, go to *IRS.gov/Businesses/Small-Businesses-Self-Employed/Innocent-Spouse-Relief*. Also see Pub. 971, Innocent Spouse Relief.

Line 4. Specific Use Not Recorded on the CAF

Generally, the IRS records powers of attorney on the CAF system. The CAF system is a computer file system containing information regarding the authority of individuals appointed under powers of attorney. The system gives IRS personnel quicker access to authorization information without requesting the original document from the taxpayer or representative. However, a specific-use power of attorney is a one-time or specific-issue grant of authority to a representative or is a power of attorney that does not relate to a specific tax period (except for civil penalties) that the IRS does not record on the CAF. Examples of specific uses not recorded include but are not limited to:

- Requests for a private letter ruling or technical advice (see Rev. Proc. 2021-1, or the latest annual update, available on *IRS.gov*);
- Applications for an EIN;

- Claims filed on Form 843, Claim for Refund and Request for Abatement;
- Corporate dissolutions;
- Circular 230 Disciplinary Investigations and Proceedings;
- Requests to change accounting methods or periods;
- Applications for recognition of exemption under sections 501(c)(3), 501(a), or 521 (Forms 1023, 1024, or 1028);
- Request for a determination of the qualified status of an employee benefit plan (Forms 5300, 5307, 5316, or 5310);
- Applications for an ITIN filed on Form W-7, Application for IRS Individual Taxpayer Identification Number;
- Applications for an exemption from self-employment tax filed on Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners;
- Application for Award for Original Information under section 7623;
- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS); and
- Freedom of Information Act (FOIA) requests.

Briefly and clearly describe the specific-use issue or matter on line 3, using the above list (if applicable) as a guide. For example, if the matter is an EIN application, you may list "EIN Application" in the “Description of Matter” column of line 3, "Form SS-4" in the “Tax Form Number” column, and “Not Applicable” in the “Year(s) or Period(s)” column.

Check the box on line 4 if the power of attorney is for a specific use or issue that the IRS will not record on the CAF. If you check the box on line 4, the representative should mail or fax the power of attorney to the IRS office handling the matter. Otherwise, the representative should bring a copy of the power of attorney to each meeting with the IRS.

A specific-use power of attorney will not revoke any prior powers of attorney recorded on the CAF or provided to the IRS in connection with an unrelated specific matter.

Line 5a. Additional Acts Authorized

Use line 5a to modify the acts that your named representative(s) can perform. Check the box for the additional acts authorized and provide details in the space provided (if applicable).

Authority to access electronic IRS records via Intermediate Service Providers. Your representative is not authorized to use an Intermediate Service Provider to retrieve your confidential tax information indirectly from the IRS ***unless you check the box on line 5a***. If you do not authorize the use of an Intermediate Service Provider, your representative can obtain your tax information directly from the IRS by using the IRS e-Services Transcript Delivery System.

Intermediate Service Providers are privately owned companies that offer subscriptions to their software and/or services that your authorized representative can use to retrieve, store, and display your tax return data (personal or business) instead of your representative obtaining your tax information directly from the IRS through the IRS e-Services Transcript Delivery System. Intermediate Service Providers are independent of, and not affiliated in any way with, the IRS. The IRS has no involvement in your representative’s preference to obtain your tax information directly from the IRS or use an Intermediate Service Provider to indirectly obtain your tax information from the IRS.

Substituting or adding a representative. Your representative cannot substitute or add another representative unless you provide your written permission or specifically delegate this authority to your representative by checking the box on line 5a. If authorized, your representative can send in a new Form 2848 to substitute or add another representative(s). Your representative must sign the new Form 2848 on your behalf, and submit it to the appropriate IRS office with a copy of your written permission or the original Form 2848 that delegated the authority to substitute or add another representative.

Disclosure of returns to a third party. A representative cannot execute consents that will allow the IRS to disclose your tax return or return information to a third party unless you specifically delegate this authority to the representative by checking the box on line 5a.

Authority to sign your return. Treasury Regulations section 1.6012-1(a)(5) permits another person to sign an income tax return for you only in these circumstances:
(a) Disease or injury,
(b) Continuous absence from the United States (including absence from Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return, or
(c) Specific permission is requested of and granted by the IRS for other good cause.
The IRS may grant authority to sign your income tax return to (1) your representative, or (2) an agent (a person other than your representative).

Authorizing your representative. Check the box on line 5a authorizing your representative to sign your income tax return and include the following statement on the lines provided: “This power of attorney is being filed pursuant to 26 CFR 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of *[enter the specific reason listed under (a), (b), or (c) under* Authority to sign your return *above]*.”

Authorizing an agent. To authorize an agent who is not your representative, you must do all four of the following.

1. Complete lines 1–3.
2. Check the box on line 4.
3. Check the box on line 5a titled “Sign a return” and write the following statement on the lines provided:

“This power of attorney is being filed pursuant to 26 CFR 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of *[enter the specific reason listed under (a), (b), or (c) under* Authority to sign your return *above]*. No other acts on behalf of the taxpayer are authorized.”

4. Sign and date the form. If your agent e-files your return, he or she should attach Form 2848 to Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, and mail it to the address in the instructions for Form 8453. If your agent files a paper return, he or she should attach Form 2848 to your return. See Line 7. Taxpayer Declaration and Signature, later, for more information on signatures. The agent does not complete Part II of Form 2848.

Other. List any other acts you want your representative to be able to perform on your behalf.

CAUTION

For partnership tax years beginning after December 31, 2017, the Bipartisan Budget Act of 2015, which repealed the TEFRA partnership audit and litigation procedures and the rules applicable to electing large partnerships and replaced them with a new centralized partnership audit regime, has eliminated the role of “tax matters partner” and replaced it with “partnership representative.” Pursuant to Treasury Regulations section 301.9100-22, certain partnerships can elect to have the new regime apply to partnership returns for tax years beginning after November 2, 2015, and before January 1, 2018.

Tax matters partner (TMP). For partnership tax years beginning prior to January 1, 2018, the TMP is authorized to perform various acts under TEFRA. The following are examples of acts the TMP cannot delegate to the representative.

• Binding nonnotice partners to a settlement agreement under section 6224 (as in effect on December 31, 2017, prior to repeal) and, under certain circumstances, binding all partners to a settlement agreement under Tax Court Rule 248.
• Filing a request for administrative adjustment on behalf of the partnership under section 6227.

Partnership representative. For tax years beginning after December 31, 2017, unless the partnership is an eligible partnership that has elected out of the centralized partnership audit regime, the partnership is required to designate a partnership representative. The partnership representative (as defined in section 6223(a)) has the sole authority to act on behalf of the partnership under the centralized partnership audit regime. This authority includes agreeing to settlements and notices of final partnership adjustment, making elections under section 6226, and agreeing to an extension of the period for adjustments under section 6235. The partnership representative does not have to be a partner; however, his or her actions will bind the partnership and all partners of such partnership in dealings with the IRS under the centralized partnership audit regime.

Line 5b. Specific Acts Not Authorized

List the act or acts you do not want your representative(s) to perform on your behalf.

Line 6. Retention/Revocation of Prior Power(s) of Attorney

If the IRS records this power of attorney on the CAF system, it will generally revoke any earlier power of attorney previously recorded on the system for the same matter. If this power of attorney is for a specific use or is not recorded on the CAF, this power of attorney will only revoke an earlier power of attorney that is on file with the same office and for the same matters.

Example. You previously provided the IRS Office of Chief Counsel with a power of attorney authorizing Attorney A to represent you in a Private Letter Ruling (PLR) matter. Now, several months later you decide you want to have Attorney B handle this matter for you. By providing the IRS Office of Chief Counsel with a power of attorney designating Attorney B to handle the same PLR matter, you are revoking the earlier power of attorney authorizing Attorney A to represent you.

If you do not want to revoke any existing power(s) of attorney, check the box on line 6 and attach a copy of the power(s) of attorney. Filing Form 2848 will not revoke any Form 8821 that is in effect.

Note. If a newly designated PR for a BBA partnership wants to appoint a person as power of attorney to represent the PR in its capacity of PR for the BBA partnership, it must submit a Form 2848. This must be done even if that person was previously appointed power of attorney by a prior PR of the same partnership and year. Therefore, a new PR that wants to retain a prior power of attorney should not check the box on line 6 and should submit a new Form 2848 appointing the prior power of attorney.

Line 7. Taxpayer Declaration and Signature

CAUTION *You must handwrite your signature on Form 2848 if you file it by mail or by fax. Digital, electronic, or typed-font signatures are not valid signatures for Forms 2848 filed by mail or by fax. If you use an electronic signature (see Electronic Signatures, earlier), you must submit your Form 2848 online (see How To File, earlier).*

Individuals. You must sign and date the power of attorney. If you filed a joint return, your spouse must execute his or her own power of attorney on a separate Form 2848 to designate a representative. For taxpayer individuals who are under 18 years of age and cannot sign, the individual's parent or court-appointed guardian (with court documents) may sign on their behalf. Other individuals may sign for the taxpayer if a Form 2848 has been signed by the parent or court-appointed guardian authorizing them to sign on behalf of the taxpayer individual.

Corporations or associations. An officer with the legal authority to bind the corporation or association must sign and enter his or her exact title.

Partnerships. All partners must sign and enter their exact titles. If one partner is authorized to act in the name of the partnership, only that partner is required to sign and enter his or her title. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached.

For purposes of executing Form 2848 in the case of a TEFRA partnership audit, the TMP must sign the Form 2848. See Tax matters partner (TMP), earlier.

For matters related to the centralized partnership audit regime, the partnership representative (or designated individual, if applicable) must sign the Form 2848. The title must be entered as “Partnership Representative” if the PR is an individual. If the designated individual is signing on behalf of an entity partnership representative, “Designated Individual of [name of Partnership Representative]” should be entered.

For dissolved partnerships, see 26 CFR 601.503(c)(6) (this does not apply to Forms 2848 executed by the PR or TMP under BBA or TEFRA, respectively).

Estates. If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign. See 26 CFR 601.503(d).

Employee plans. If the plan is listed as the taxpayer on line 1, a duly authorized individual with the authority to bind the plan must sign and enter that individual's exact title. If the trust is the taxpayer on line 1, a trustee having the authority to bind the trust must sign with the title of trustee entered. Complete and attach Form 56, Notice Concerning Fiduciary Relationship, to identify the current trustee.

All others. If the taxpayer is a dissolved corporation, deceased individual, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see 26 CFR 601.503(d).

Note. Generally, the taxpayer signs first, granting the authority and then the representative signs, accepting the authority granted. In this situation, for domestic authorizations, the representative must sign within 45 days from the date the taxpayer signed (60 days for authorizations from taxpayers residing abroad).

If the representative signs first, the taxpayer does not have a required time limit for signing.

Part II. Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (for example, items (a)–(r)) under which he or she is authorized to practice before the IRS. Representatives must sign in the order listed in line 2. In addition, the representative(s) must list the following in the “Licensing jurisdiction (State) or other licensing authority" and "Bar, license, certification, registration, or enrollment number” columns unless noted otherwise.

a Attorney—Enter the two-letter abbreviation for the state (for example, “NY” for New York) in which admitted to practice and associated bar or license number, if any.

b Certified Public Accountant—Enter the two-letter abbreviation for the state (for example, “CA” for California) in which licensed to practice and associated certification or license number, if any.

c Enrolled Agent—Enter the enrollment card number in the block provided.

d Officer—Enter the title of the officer (for example, President, Vice President, or Secretary).

e Full-Time Employee—Enter title or position (for example, Comptroller or Accountant).

f Family Member—Enter the relationship to the taxpayer (must be a spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister).

g Enrolled Actuary—Enter the enrollment card number issued by the Joint Board for the Enrollment of Actuaries.

h Unenrolled Return Preparer—Enter your PTIN.

k Qualifying Student or Law Graduate—Enter “LITC” or “STCP.”

r Enrolled Retirement Plan Agent—Enter the enrollment card number issued by the Return Preparer Office.

Qualifying students or law graduates in LITCs and STCPs. You must receive permission to represent taxpayers before the IRS by virtue of your status as a law, business, or accounting student working in an LITC or STCP under section 10.7(d) of Circular 230. Law graduates in an LITC or STCP may also represent taxpayers under the “k” designation in Part II of Form 2848. Be sure to attach a copy of the letter from the Taxpayer Advocate Service authorizing practice before the IRS.

For information on the requirements for law graduates working in an LITC or STCP, see Delegation Order 25-18 at IRS.gov/Tax-Professionals/Delegation-Orders-Related-to-Practice-Before-the-IRS.

Note. Students and law graduates who have been granted the ability to practice by a special appearance authorization under section 10.7(d) of Circular 230 may, subject to any limitations set forth in the letter from the Taxpayer Advocate Service, fully represent taxpayers before any IRS office and are eligible to perform any and all acts listed on a properly executed Form 2848.

For each separate representation, at the end of 130 days after the taxpayer's signature date, the CAF will automatically purge the student or law graduate practitioner as the taxpayer's representative.

TIP *Any individual may represent an individual or entity before personnel of the IRS when such representation occurs outside the United States. Individuals acting as representatives must sign and date the declaration; leave the “Licensing jurisdiction (State) or other licensing authority” column blank. See section 10.7(c)(1)(vii) of Circular 230.*

Representative's powers of attorney recorded on the CAF. Representatives may receive a list of their powers of attorney recorded on the CAF by following the instructions for submitting requests at IRS.gov/FOIAguidelines and then clicking on “Sample CAF Client Listing Request.”

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws. Form 2848 is provided by the IRS for your convenience and its use is voluntary. If you choose to designate a representative to act on your behalf, you must provide the requested information. Section 6109 requires you to provide your identifying number; section 7803 authorizes us to collect the other information. We use this information to properly identify you and your designated representative and determine the extent of the representative's authority. Failure to provide the information requested may delay or prevent honoring your power of attorney designation; providing false or fraudulent information may subject you to penalties.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and submit a *Power of Attorney* and *Declaration of Representative* will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or authorization**, 31 min.; **Preparing and sending the form to the IRS**, 80 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 2848 simpler, we would be happy to hear from you. You can send your comments from IRS.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 2848 to this office. Instead, see How To File, earlier.

Form **8821**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

► Go to *www.irs.gov/Form8821* for instructions and the latest information.
► Don't sign this form unless all applicable lines have been completed.
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165

For IRS Use Only

Received by:

Name ______

Telephone ______

Function ______

Date

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached ►** ☐

Name and address	CAF No. ______ PTIN ______ Telephone No. ______ Fax No. ______
Check if to be sent copies of notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. ______ PTIN ______ Telephone No. ______ Fax No. ______
Check if to be sent copies of notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	**(b)** Tax Form Number (1040, 941, 720, etc.)	**(c)** Year(s) or Period(s)	**(d)** Specific Tax Matters

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 . . . . ► ☐

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain . . . . ► ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature ______ Date ______

Print Name ______ Title (if applicable) ______

Instructions for Form 8821

Department of the Treasury
Internal Revenue Service

(Rev. September 2021)

Tax Information Authorization

TIP *For faster processing of certain authorizations, use the all-digital Tax Pro Account at IRS.gov/TaxProAccount. Most requests record immediately to the Centralized Authorization File (CAF).*

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Future Developments

For the latest information about developments related to Form 8821 and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form8821*.

What's New

Taxpayer notification. Section 6103(c) limits disclosure and use of return information provided pursuant to your consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without your express permission or request.

Designated recipient notification. Section 6103(c) limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

Purpose of Form

Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information verbally or in writing for the type of tax and the years or periods you list on Form 8821. Form 8821 is also used to delete or revoke prior tax information authorizations. See the instructions for line 5, later.

You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on Form 8821.

Form 8821 doesn't authorize your designee to speak on your behalf; to execute a request to allow disclosure of return or return information to another third party; to advocate your position regarding federal tax laws; to execute waivers, consents, closing agreements; or represent you in any other manner before the IRS. Use Form 2848, Power of Attorney and Declaration of Representative, to authorize an individual to represent you before the IRS. The designee may not substitute another party as your authorized designee.

Authorizations listed on prior Forms 8821 are automatically revoked unless you attach copies of your prior Forms 8821 to your new submissions.

CAUTION *A designee is never allowed to endorse or negotiate a taxpayer's refund check or receive a taxpayer's refund via direct deposit.*

Need a copy of tax return information? Go to *IRS.gov/Transcripts* and click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. IRS transcripts of your tax return are often used instead of a copy of the actual tax return to validate income and tax filing status for mortgage applications, for student and

Where To File Chart

IF you live in...	THEN use this address...	Fax number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service 5333 Getwell Road, Stop 8423 Memphis, TN 38118	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 Rulon White Blvd., MS 6737 Ogden, UT 84201	855-214-7522
All APO and FPO addresses, American Samoa, Commonwealth of the Northern Mariana Islands, Guam, U.S. Virgin Islands, Puerto Rico, a foreign country, or otherwise outside the United States.	Internal Revenue Service International CAF Team 2970 Market Street MS 4-H14.123 Philadelphia, PA 19104	855-772-3156 304-707-9785 (Outside the United States)
* These numbers may change without notice. For updates, go to *IRS.gov/Form8821* and search under "Recent Developments."		

small business loan applications, and during tax preparation.

You may also request transcript information by mail by completing Form 4506-T, Request for Transcript of Tax Return, or Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript. Alternatively, you may call 800-908-9946 to order a transcript over the phone.

If you want a photocopy of an original tax return, use Form 4506, Request for Copy of Tax Return. There is a fee for each return ordered, which must be paid with your request.

When a properly executed Form 8821 is on file with the IRS, your designee can also get online tax information through *IRS.gov/eServices*.

Form 56. Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

When To File

If you are submitting Form 8821 to authorize disclosure of your confidential tax information for a purpose other than addressing or resolving a tax matter with the IRS (for example, for income verification required by a lender), the IRS must receive the Form 8821 within 120 days of the taxpayer's signature date on the form. This 120-day requirement doesn't apply to a Form 8821 submitted to authorize disclosure for the purpose of assistance with a tax matter with the IRS.

How To File

If you check the box on line 4, mail or fax Form 8821 to the IRS office handling the specific matter.

If you did not check the box on line 4, you can choose how to submit your Form 8821 from the options below.

CAUTION *If you use an electronic signature (see Electronic Signatures below), you must submit your Form 8821 online.*

- **Online.** Submit your Form 8821 securely at *IRS.gov/Submit8821*.

Note. You will need to have a Secure Access account to submit your Form 8821 online. For more information on Secure Access, go to *IRS.gov/SecureAccess*.

- **Fax.** Fax your Form 8821 to the IRS fax number in the *Where To File Chart*.
- **Mail.** Mail your Form 8821 directly to the IRS address in the *Where To File Chart*.

Taxpayer Identification Number (TIN)

A TIN is used to confirm the identity of a taxpayer and identify the taxpayer's return and return information. It is important that you furnish your correct name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN).

Electronic Signatures

Forms 8821 with an electronic signature image or digitized image of a handwritten signature may only be submitted to the IRS online at *IRS.gov/Submit8821*.

Electronic signatures appear in many forms. Acceptable electronic signature methods include:

- A typed name that is typed into the signature block;
- A scanned or digitized image of a handwritten signature that is attached to an electronic record;
- A handwritten signature input onto an electronic signature pad;
- A handwritten signature, mark, or command input on a display screen with a stylus device; or
- A signature created using third-party software.

Note. If the taxpayer electronically signs Form 8821 in a remote transaction, a third party submitting Form 8821 to the IRS on behalf of the taxpayer must attest that he or she has authenticated the taxpayer's identity. A remote transaction for an electronic signature occurs when the taxpayer is electronically signing the form and the third party submitter isn't physically present with the taxpayer.

To authenticate an individual taxpayer's identity for remote transactions, the third party must:

1. Inspect a valid government-issued photo identification (ID) and compare the photo to the taxpayer via a self-taken picture of the taxpayer or video conferencing. Examples of a government-issued photo ID include a driver's license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa, or passport;
2. Record the name, SSN or ITIN, address, and date of birth of the taxpayer; and
3. Verify the taxpayer's name, address, and SSN or ITIN through secondary documentation, such as a federal or state tax return, IRS notice or letter, social security card, or credit card or utility statement. For example, if a taxpayer changed their address in 2020, a 2019 tax return can be used to verify the taxpayer's name and taxpayer identification number, and a recent utility statement to verify the taxpayer's address.

To authenticate a business entity taxpayer's identity for remote transactions, the third party must:

1. Confirm through documentation that the individual who is signing the form has authority to sign on behalf of the taxpayer. See *Line 6. Signature of Taxpayer*, later, to determine who has this authority.
2. Inspect a valid government-issued photo ID of the individual authorized to sign on behalf of the taxpayer (for example, corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee) and compare the photo to the authorized individual via a self-taken picture of the authorized individual or video conferencing. Examples of a government-issued photo ID include a driver's license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa, or passport.
3. Record the name, EIN, and address of the business entity taxpayer.

4. Verify the business entity taxpayer's name, EIN, and address through secondary documentation, such as a tax information reporting form (for example, W-2, 1099, etc.), IRS notice or letter, or utility statement.

If Form 8821 is electronically signed in a remote transaction, the third party must authenticate the signing individual's identity and, in the case of an entity taxpayer, must authenticate the relationship between the taxpayer and the individual signing on behalf of the taxpayer, unless the third party has personal knowledge allowing the third party to authenticate this information (for example, through a previous business relationship; a personal relationship, such as an immediate family member; or a similar relationship, such as between an employer and an employee).

Designee Address Change

If your designee's address changes, a new Form 8821 isn't required. The designee can provide the IRS with the new information by sending written notification of the new address to the location where the Form 8821 was filed. Your designee(s) must sign and date the written notice of address change.

Specific Instructions

Line 1. Taxpayer Information

Address information provided on Form 8821 will not change your last known address with the IRS. To change your last known address, use Form 8822 for your home address and Form 8822-B to change your business address.

Individual. Enter your name, TIN, and your street address in the space provided. Don't enter your designee's name or address information in the Taxpayer information box. If a return is a joint return, the designee(s) identified will only be authorized for you. Your spouse, or former spouse, must submit a separate Form 8821 to designate a designee(s).

Corporation, partnership, or association. Enter the name, EIN, and business address.

Employee plan or exempt organization. Enter the name, address, and EIN or SSN of the plan sponsor/plan name, exempt organization, or bond issuer. Enter the three-digit plan number when applicable. If you are the plan's trustee and you are authorizing the IRS to disclose the tax information of the plan's trust, see the instructions relating to the trust.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name and address of the estate. If the estate doesn't have a separate taxpayer identification number, enter the decedent's SSN or ITIN.

Tax-advantaged bonds. Enter the bond issuer's name and address. For others (for example, a conduit borrower), follow the form instructions. For additional instructions specific to third-party authorization forms regarding tax-advantaged bonds, go to *IRS.gov/Forms2848And8821*.

Line 2. Designee

Enter your designee's full name and mailing address. Use the identical full name on all submissions and correspondence. Enter the nine-digit CAF number for each designee. If a designee(s) has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your designee. The IRS doesn't assign CAF numbers for employee plan status determination or exempt organization application requests.

If you want to name more than two designees, check the box on line 2 and attach a list of designees to Form 8821. Provide the address and requested numbers for each designee named.

If you want to authorize your designee to receive copies of all notices and communications sent to you by the IRS, you must check the box provided under the designee's name and address. You may not designate more than two designees on Form 8821 to receive copies of notices and communications sent to you by the IRS for the same matter(s). Do not check the box if you do not want copies of notices and communications sent to your designee(s).

Note. Designee(s) will not receive forms, publications, and other related materials with the correspondence.

Check the appropriate box to indicate if the designee's address, telephone number, or fax number is new since the IRS issued the CAF number.

Line 3. Tax Information

Columns (a)–(c). Enter the type of tax information, the tax form number, the years or periods, and the specific matter. For example, you may list "Income, 1040" for calendar year "2018" and "Excise, 720" for "2018" (this covers all quarters in 2018).

For multiple years or a series of inclusive periods, including quarterly periods, you may enter, for example, "2017 thru 2019" or "2nd 2017–3rd 2018." For fiscal years, enter the ending year and month, using the "YYYYMM" format.

Don't use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.

You may list the current year/period and any tax years or periods that have already ended as of the date you sign the tax information authorization. You may also list future tax years or periods. **However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the tax information authorization.**

You must enter the description of the matter, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the decedent's date of death instead of the year or period. If the matter relates to an employee plan, include the plan number in the description of the matter.

If you designate someone only with respect to a penalty and interest due on that penalty, enter "civil penalty" in column (a), and if applicable, enter the tax year(s) for the penalty in column (c). Enter “N/A” (not applicable) in column (b). You don’t have to enter the specific penalty in column (d).

If the taxpayer is subject to penalties related to an individual retirement account (IRA), enter “IRA civil penalty” in column (a) and leave blank columns (b) and (d).

Note. If Form W-2 is listed on line 3, then the designee(s) is entitled to inspect or receive taxpayer notices regarding any civil penalties and payments related to that Form W-2. A Form 8821 that lists a specific tax return will also entitle the designee to inspect or receive taxpayer notices regarding any return-related civil penalties and payments. For example, if Form 1040 is listed, the designee(s) is entitled to inspect or receive taxpayer notices regarding the failure-to-pay penalty. (The designee, however, will only automatically be sent copies of new notices if the box is checked on line 2.) Specific reference to those penalties and payments isn’t required. However, any civil penalty or healthcare-related payment that isn’t return-related, such as the section 4980H employer shared responsibility payment, the annual fee for branded prescription drug sales under section 9008 of the Affordable Care Act (ACA), or the health insurance provider fee under section 9010 of the ACA, isn’t covered by the Form 8821 unless column (a) references “civil penalties” or the name of a specific penalty or payment.

Column (d). Enter any specific information you want the IRS to provide. Examples of column (d) information include lien information, balance due amount, a specific tax schedule, section 4980H employer shared responsibility payment information, or a tax liability.

Enter “not applicable” in column (d) if you are not limiting your designee's authority to inspect and/or receive all confidential tax information described in columns (a), (b), and (c).

For requests regarding Form 8802, Application for United States Residency Certification, enter “Form 8802” in column (d) and check the specific use box on line 4. Also enter the designee's information the same as instructed on Form 8802.

Authority to access electronic IRS records via Intermediate Service Providers. Your designee is not authorized to use an Intermediate Service Provider to retrieve your confidential tax information indirectly from the IRS ***unless you check the box on line 3***. If you don't authorize the use of an Intermediate Service Provider, your designee can obtain your tax information directly from the IRS by using the IRS e-Services Transcript Delivery System. Intermediate Service Providers are privately owned companies that offer subscriptions to their software and/or services that your authorized designee can use to retrieve, store, and display your tax return data (personal or business) instead of obtaining your tax information directly from the IRS through the IRS e-Services Transcript Delivery System. Intermediate Service Providers are independent of, and not affiliated in any way with, the IRS. The IRS has no involvement in your designee's choice to obtain your tax information directly from the IRS or use an Intermediate Service Provider to indirectly obtain your tax information from the IRS.

Line 4. Specific Use Not Recorded on CAF

Generally, the IRS records tax information authorizations on the CAF system. However, authorizations relating to certain issues or matters aren’t recorded. Check the box on line 4 if Form 8821 is being submitted for a specific use that the IRS will not record on the CAF. Examples of specific uses not recorded include but are not limited to the following.

1. Requests to disclose information to loan companies or educational institutions.

2. Requests to disclose information to federal or state agency investigators for background checks.

3. Requests for information regarding the following forms:

a. Form SS-4, Application for Employer Identification Number;

b. Form W-2 Series;

c. Form W-4, Employee’s Withholding Certificate;

d. Form W-7, Application for IRS Individual Taxpayer Identification Number;

e. Form 843, Claim for Refund and Request for Abatement;

f. Form 966, Corporate Dissolution or Liquidation;

g. Form 1096, Annual Summary and Transmittal of U.S. Information Returns;

h. Form 1098, Mortgage Interest Statement;

i. Form 1099 Series;

j. Form 1128, Application To Adopt, Change, or Retain a Tax Year;

k. Form 2553, Election by a Small Business Corporation; or

l. Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.

If you check the box on line 4, your designee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your designee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations.

Line 5. Retention/Revocation of Prior Tax Information Authorizations

If the line 4 box is checked, skip line 5. If line 4 isn’t checked, the IRS will automatically revoke all prior tax information authorizations on file unless you instruct otherwise. If you don’t want a prior tax information authorization submission to be revoked, you must attach a copy of the tax information authorization you want to retain and check the line 5 box.

Revocation request. If you want to revoke a prior tax information authorization without submitting a new authorization, write “REVOKE” across the top of the authorization you want to revoke. Provide a current taxpayer signature and date under the original signature.

If you don't have a copy of the tax information authorization you want to revoke, and it isn't a specific-use authorization, send a notification to the IRS using the corresponding address in the *Where To File Chart*. In the notification:

1. State that the authority of the designee is revoked,
2. List the name and address of each designee whose authority is being revoked,
3. List the tax matters and tax periods, and
4. Sign and date the notification.

If you are completely revoking a designee's authority, state "revoke all years/periods" instead of listing the specific tax matters, years, or periods.

To revoke a specific-use tax information authorization, send the tax information authorization or notification of revocation to the IRS office handling your case, using the instructions above.

Line 6. Signature of Taxpayer

CAUTION *You must handwrite your signature on Form 8821 if you file it by mail or by fax. Digital, electronic, or typed-font signatures are not valid signatures for Forms 8821 filed by mail or by fax. If you use an electronic signature (see Electronic Signatures, earlier), you must submit your Form 8821 online (see How To File).*

Individual. You must sign and date the authorization. If a joint return has been filed, your spouse must execute his or her own authorization on a separate Form 8821 to designate a designee.

Corporation. Generally, Form 8821 can be signed by:

1. An officer having authority under applicable state law to bind the corporation,
2. Any person designated by the board of directors or other governing body,
3. Any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and
4. Any other person authorized to access information under section 6103(e)(1)(D), except for a person described in section 6103(e)(1)(D)(iii) (bona fide shareholders of record owning 1% or more of the outstanding stock of the corporation).

Partnership. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. If the Form 8821 covers more than one tax year or tax period, the person must have been a member of the partnership for all or part of each tax year or period covered by Form 8821.

Employee plan. If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual's exact title must be entered.

Trust. A trustee having the authority to bind the trust must sign with the title of trustee entered. If the trust hasn't previously submitted a completed Form 56, Notice Concerning Fiduciary Relationship, identifying the current trustee, the trust must submit a Form 56 to identify the current trustee.

Estate. An executor having the authority to bind the estate must sign. A Form 56 should be filed to identify the executor. If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign. See 26 CFR 601.503(d).

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer. The IRS generally requires documentation of your status and your authority to act in these situations.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 authorizes the IRS to disclose your confidential tax information to the person you designate. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your designee can inspect and/or receive. Section 6103(c) and its regulations require you to provide this information if you want to designate one or more designees to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you don't provide all the information requested on this form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties.

We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and submit a *Tax Information Authorization* will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or authorization**, 12 min.; **Preparing and sending the form to the IRS**, 44 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8821 simpler, we would be happy to hear from you. You can send your comments from *IRS.gov/FormComments*. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Don't** send Form 8821 to this office. Instead, see *How To File*, earlier.

0CAF REPRESENTATIVE NUMBER: 7800-00000R SUM REP
TELEPHONE NUMBER: 212-000-0000

123 MAIN STREET
TAXTOWN, NY 10000

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TIN	FT ST	TAXPAYER NAME	CAF DOCUMENT LOCATOR NUMBER	FORM NUM	DATE FORM SIGNED	MFT	TAX PERIOD	PLAN NUM	AUTHLV	NOTICE	REFUND	PWRSIG	DELGAT	BLTRST
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201503		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201506		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201509		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201603		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201606		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201609		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	01	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	02	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	02	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	10	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	10	201612		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201503		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201506		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201509		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201512		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201603		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201606		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201609		C	N			D	
01-0000000	22	LAW OFFICE OF IVY OWEN	23-0000-00-000-00	2848	2016-11-11	13	201612		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201503		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201506		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201509		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201512		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201603		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201606		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201609		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	55	201612		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	30	201512		C	N			D	
010-00-0000	22	OWEN, IVY	23-0000-00-000-00	2848	2016-11-12	30	201612		C	N			D	
02-0000000	22	NOT FUR PROFITS	23-0000-00-000-00	2848	2019-09-18	67	201712		C	N			D	
02-0000000	22	NOT FUR PROFITS	23-0000-00-000-00	2848	2019-09-18	67	201812		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201712		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201812		C	N			D	
03-0000000	22	A PART IN ERR LLC	23-0000-00-000-00	8821	2019-01-07	06	201912		C	N			D	
04-0000000	22	SANTAS VESTED TRUST	23-0000-00-000-00	2848	2020-12-14	05	202006		C	N			D	
500-00-0000	22	DIVORCEE,GUY	23-0000-00-000-00	2848	2021-04-09	30	202012		C	N			D	
500-00-0000	22	DIVORCEE,GUY	23-0000-00-000-00	2848	2016-11-11	31	202012		C	N			D	

MFT CODES	Form	Official Name
1	941	Employer's Quarterly Federal Tax Return
1	941PR	Employer's Quarterly Federal Tax Return (Puerto Rican Version)
1	941-SS	Employer's Quarterly Federal Tax Return - American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the US Virgin Islands
2	990-C	Farmers' Cooperative Association Income Tax Return
2	1120	US Corporation Income Tax Return
2	1120-A	US Corporation Short-Form Income Tax Return
2	1120-C	US Income Tax Return fo Cooperative Associations
2	1120-F	US Income Tax Return of a Foreign Corporation
2	1120-FSC	US Income Tax Return of a Foreign Sales Corporation
2	1120-ND	Return for Nuclear Decommissioning Funds and Certain Related Persons
2	1120PC	US Property and Casualty Insurance Company Income Tax Return
2	1120REIT	US Income Tax Return for Real Estate Investment Trusts
2	1120RIC	US Income Tax Return for Regulated Investment Companies
2	1120-S	US Income Tax Return for an S Corporation
2	1120SF	US Income Tax Return for Settlement Funds
3	720	Quarterly Excise Tax Return
5	1041	US Income Tax Return for Estates and Trusts
5	1041-ES	Estimated Tax for Estates and Trusts
6	1065	US Return of Partnership Income
7	1066	US Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
8	8813	Partnership Withholding Tax Payment Voucher
9	CT-1	Employer's Annual Railroad Retirement Tax Return
10	940	Employer's Annual Federal Unemployment (FUTA) Tax Return
10	940-EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return
10	940PR	Employer's Annual Federal Unemployment (FUTA) Tax Return (Puerto Rican Version)
11	943	Employer's Annual Federal Tax Return for Agricultural Employees
11	943PR	Employer's Annual Federal Tax Return for Agricultural Employees (Puerto Rican Version)
12	1042	Annual Withholding Tax Return for US Source Income of Foreign Persons
13	8278	Assessment and Abatement of Miscellaneous Civil Penalties
14	944	Employer's Annual Federal Tax Return
15	8752	Required payment or Refund under Section 7519
16	945	Annual Return of Withheld Federal Income Tax
17	8288	US Withholding Tax Return for Dispositions by Foreign Persons of US Real Property Interests
29	5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
30	1040	US Individual Income Tax Return
30	1040-A	US Individual Income Tax Return
30	1040-C	US Departing Alien Income Tax Return
30	1040-EZ	Income Tax Return for Single and Joint Filers With No Dependents

30	1040EZ-T	Request for Refund of Federal Telephone Excise Tax
30	1040-NR	US Nonresident Alien Income Tax Return
30	1040(PR)	Self-Employment Tax Return - Puerto Rico
30	1040SS	US Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
30	4868	Application for Automatic Extension of Time To File US Individual Income Tax Return
34	990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))
35	12857	Refund Transfer Posting Voucher
36	1041-A	US Information Return Trust Accumulation of Charitable Amounts
37	5227	Split-Interest Trust Information Return
40	8849	Claim for Refund of Excise Taxes
43	12857	Refund Transfer Posting Voucher
44	990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
46	8038	Information Return for Tax-Exempt Private Activity Bond Issues
46	8038-G	Information Return for Tax-Exempt Governmental Obligations
46	8038-GC	Information Return for Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales
46	8038-T	Arbitrate Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate
46	8038-CP	Return for Credit Payments to Issuers of Qualified Bonds
46	8328	Carryforward Election of Unused Private Activity Bond Volume Cap
48	8609	Low-Income Housing Credit Allocation and Certifcation
48	8610	Annual Low-Income Housing Credit Agencies Report
48	8693	Low-Income Housing Credit Disposition Bond
48	8823	Low-Income Housing Credit Agencies Report of Noncompliance or Building Disposition
49	8872	Political Organization Report of Contributions and Expenditures
50	4720	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Reveue Code
51	709	United States Gift (and Generation-Skipping Transfer) Tax Return
52	706	United States Estate (and Generation-Skipping Transfer) Tax Return
52	706-NA	United States Estate (and Generation-Skipping Transfer) Tax Return (Estate of nonresident not a citizen of the US)
55	8278	Assessment and Abatement of Miscellaneous Civil Penalties
60	2290	Heavy Highway Vehicle Use Tax Return
61	11	
63	11-C	Occupational Tax and Registration Return for Wagering
64	730	Monthly Tax Return for Wagers
65	12857	Refund Transfer Posting Voucher
67	990	Return of Organization Exempt from Income Tax
67	990-EZ	Short Form Return of Organizations Exempt from Income Tax
74	5500	Annual Return/Report of Employee Benefit Plan
75	8855-SSA	Annual Registration Statement Indentifying Separated Participants with Deferred Vested Benefits
76	5330	Return of Excise Taxes Related to Employee Benefit Plans
77	706GS(T)	Generation Skipping Transfer Tax Return for Terminations
78	706GS(D)	Generation Skipping Transfer Tax Return for Distributions
85	8038-B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds

86	8038-TC	Information Return for Tax Credit Bonds and Specified Tax Credit Bonds
88	W-7	Application for IRS Individual Taxpayer Identification Number
88	1096	Annual Summary and Transmittal of US Information Returns

<u>7F-2 POA Withdrawal Letter to IRS</u>

Randal Wright, EA-CPA
Federally Authorized Tax Practitioner
1000 Main Street - Suite 100
Central City, FL 33900

Internal Revenue Service
SB/SE South Atlantic Collection Area - Tampa Territory 2
3400 Columbus Drive
Tampa, FL 33601

Attention: Territory Manager

Re: Robert Roe - SSN 123-45-6789

Gentlemen:

I am withdrawing from representation in a matter in which a power of attorney has been filed regarding the taxpayer referred to above. I am sending a withdrawal statement/POA revocation to you and to each office and service center of the IRS including the Centralized Authorization File where I originally filed the power of attorney form as contemplated by the procedural regulation which follows:

601.505(b) BY THE RECOGNIZED REPRESENTATIVE --
(1) REVOCATION OF POWER OF ATTORNEY.
A recognized representative **<u>may withdraw</u>** from representation in a matter in which a power of attorney has been filed by filing a statement with those offices of the Internal Revenue Service where the power of attorney to be revoked was filed. The statement must be signed by the representative and must identify the name and address of the taxpayer(s) and the matter(s) from which the representative is withdrawing.

Please note your records as to my withdrawal and inform all IRS personnel who should be aware of my withdrawal.

Sincerely,

Randal Wright, EA-CPA

IRS Department of the Treasury
Internal Revenue Service
PO BOX 30309
MEMPHIS TN 38130-0309

In reply refer to:
Oct. 12, 202X LTR 2675C C3
XXX-XX-0001 000000 00 X
00010000
BODC: SB

SLIMEY SLITHERS
c/o RESPONSIBLE MONSTER
123 TENTICLE WAY
MONSTERLAND NY 10000

005153

Dear Taxpayer:

WHY WE'RE SENDING YOU THIS LETTER

On Sep. 21, 202X, we received correspondence from
Responsible Monster
The correspondence says they won't be representing you, or have authority to receive your confidential tax information.

As of Sep. 30, 202X, we canceled Form 2848 in our file for the following tax periods:
2000-2019

If you have questions, you can call 800-829-0922 for individual accounts or 800-829-0115 for business accounts.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number ( )____________________ Hours________________

Keep a copy of this letter for your records.

Sincerely yours,

Madame Minion

Madame Minion
Dept. Mgr., Accounts Management