

8821 vs 2848 & Important CAF Updates

2023 Training Event 10 | Angelene Wierzbic, EA, CTRS

2pm Eastern | 1pm Central | 12pm Mountain | 11am Pacific

Last 2 Live Events of 2023!

Price Increase Oct 19th

Super Conference 2023

November 8-10 | Virtual or Dallas, TX

The Super Conference will build on top of your tax resolution education foundation. It will dive deep in specific topics, and the sessions change every year. If you're new to tax resolution you may want to check out the Tax Resolution Accelerator first!

Topic highlights: The Other Offers In Compromise | Mastering IRS Refund Claims | When the Client Handled Their Own Audit | Representing a Taxpayer Through the IRS Voluntary Disclosure | What Constitutes "Gross Monthly Income" for OIC Purposes? | The ERC Blueprint: Defending Your Client's Credit | And more!

Learn more at ASTPS.org/TRSC (Less than 20 seats remaining)



Tax Resolution Accelerator

Cohort 007 launches November 30th!

We're coming to Houston!

The Accelerator Course is a unique opportunity for business owners looking to expand their firms by adding tax resolution services, as well as individuals seeking to enhance their marketability in the ever-evolving tax industry. As a participant, you'll not only acquire valuable skills but also form lasting connections with fellow professionals in the field.

This course focuses on:

- Setting up your tax resolution firm.
- Starting a case: Investigation & Compliance.
- Case analysis: Crafting a resolution plan.
- Implementing your strategy.
- Managing your tax resolution case.
- Sales & Marketing for your firm.

With limited spots available for this in-demand course, interested tax pros are encouraged to register as soon as possible to secure their place in the upcoming Houston/Virtual ASTPS Accelerator Program!

Don't miss this unparalleled opportunity to elevate your practice and empower yourself with the tools and knowledge necessary to excel in IRS representation. Mark your calendar for Nov 30th, and join the ASTPS for an unforgettable learning experience at the Accelerator!

Register now and learn more at

ASTPS.org/Accelerator

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**



But What If the Taxpayer is Dead?

- The Fiduciary has stepped into the t/ p's shoes
- Fiduciary files Form 56
 - *Notice of Fiduciary Relationship*
- Fiduciary does not need a POA
- Fiduciary can claim a refund using Form 1310
- Fiduciary has the ability to:
 - Appoint a representative
 - May sign a 2848 or 8821
 - **Send Form 56 with POA**



Who Can Represent?

- Circular 230 dictates who can represent
- Attorneys
- Certified Public Accountants (CPAs)
- Enrolled Agents (EAs)
- Limited audit 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

Form 2848

Polling Question

What is a Power of Attorney (POA)

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

What is the Scope of My Authority?

- Forms and periods where the client authorizes
- POA only works those periods
 - No ability to get records/represent outside of the scope
- Client signs to gives authority
- Examples:

FORM

FORM 1120
FORM 941

TAX TYPE

INCOME TAX
EMPLOYMENT TAX

PERIODS/YEARS

2020-2022
3/31/2020-12/31/2022 ALL QUARTERS



What Range Can I Use?

- Into the future
 - IRS allows 3 years into the future
 - Important to monitor compliance for collection cases
- Into the past
 - Stick with the years being reviewed for an audit
 - Go 3 years farther back than the client's issues in collection cases
 - To look for potential penalty relief



How Do I Fill Out the POA?

Part 2 Representative Information

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

Name and address Ivy Representing, EA 987 Taxpayer Center Orlando, FL 32000 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. 100000000R PTIN P000000001 Telephone No. (407) 555-0000 Fax No. (407) 555-5555 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.) Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

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

Part 3: Acts Authorized

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)
Income	Form 1040	2016-2022

Part 4 & 5 Non CAF Use & Additional Acts

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: _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 11980J

Form **2848** (Rev. 1-2021)

Form 2848 (Rev. 1-2021)

Page **2**

- 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): _____

Part 6 Retention of Power of Attorney

- 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.

Part 7 Taxpayer Signature

- 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.

Buzz Edwin Moon

Signature

6/1/2023

Date

Title (if applicable)

Print name

Print name of taxpayer from line 1 if other than individual

Part 8 Preparer Signature

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.**
 - i 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 LTC or STCP. See instructions for Part II for additional information and requirements.
 - j 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–f).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
c	IRS	00000000-EA	<i>Ivy Representing</i>	6/2/2023

Form 2848 (Rev. 1-2021)

Check Form for Common Errors & Reminders

2848

Form 2848 (Rev. 1-2017)
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.

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
Buzz Aldrin Moon
123 Moonwalk Blvd
Cape Canaveral, FL 32920

Taxpayer identification number(s)
111-11-1111

Daytime telephone number _____ Plan number (if applicable) _____

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

Name and address
Ivy Representing, EA
987 Taxpayer Center
Orlando, FL 32000

Check if to be sent copies of notices and communications ☒ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent copies of notices and communications ☐ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent copies of notices and communications ☐ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent copies of notices and communications ☐ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

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, Withdrawal, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 49804 (Shared Responsibility Payment, etc.) (see instructions))

Tax Form Number (1040, 941, 720, etc.) (if applicable)

Year(s) or Period(s) (if applicable) (see instructions)

Income **Form 1040** **2016-2022**

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.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Get Form 119092 From 2848 (Rev. 1-2017)

Form 2848 (Rev. 1-2017) Page 2

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 delegations to the acts otherwise authorized in this power of attorney (see instructions for line 5b).

6 Retraction/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). It 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.

Buzz Aldrin Moon **6/1/2028**
Signature Date Title (if applicable)

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 matters specified there; and
- I am one of the following:
 - Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below;
 - Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below;
 - Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230;
 - Officer—a bona fide officer of the taxpayer organization;
 - Full-Time Employee—a full-time employee of the taxpayer;
 - Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandchild, step-parent, step-child, brother, or sister);
 - Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1342 (the authority to practice before the IRS is limited by section 10.346 of Circular 230);
 - 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. See **Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information**;
 - 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 LTC or STCP. See instructions for Part II for additional information and requirements;
 - 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 10.346).

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.

Notarize (see instructions 2-4, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column).

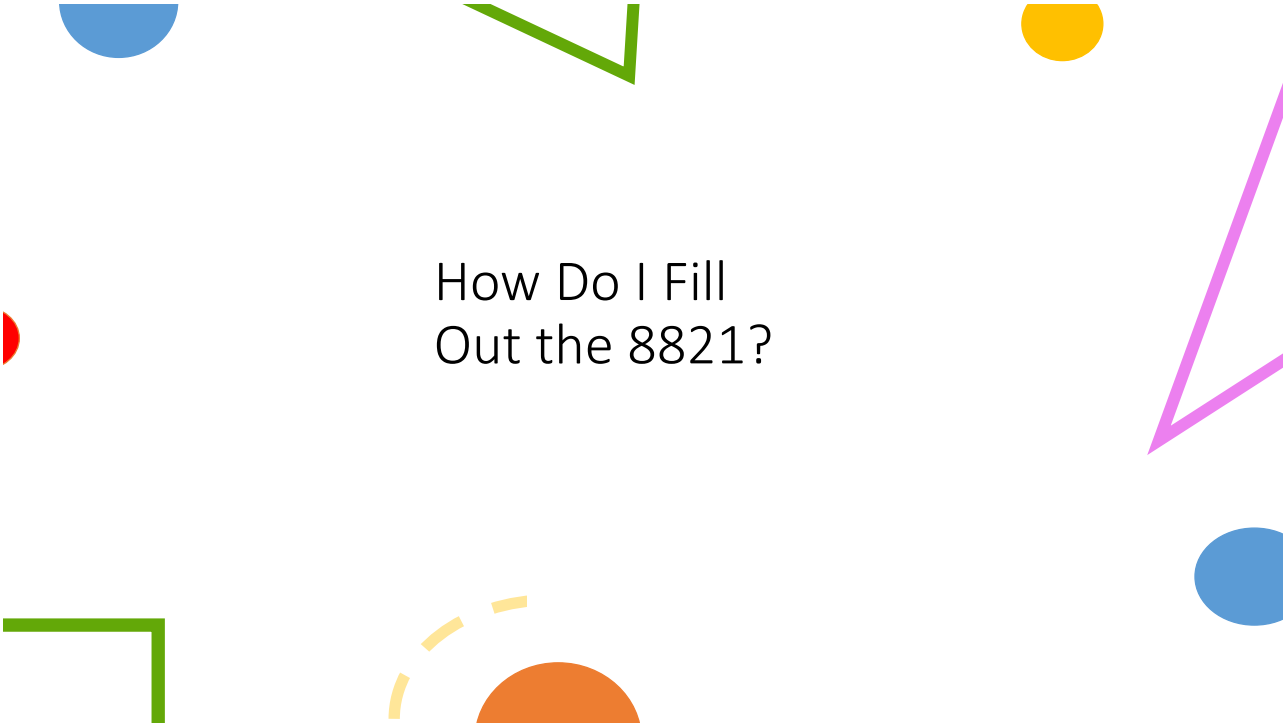
Designation—Insert above letter (a-f)	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar license, certification, registration, or enrollment number (if applicable)	Signature	Date
c	IRS	000000000-EA	<i>Ivy Representing</i>	

Form 2848 (Rev. 1-2017)

What if I Only Need Records?

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

Form 8821



How Do I Fill
Out the 8821?

Form 8821 **Tax Information Authorization** OMB No. 1545-1185

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

► 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.

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 new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address _____ CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
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, Gift Penalty, Sec. 6802 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 _____
First Name _____ Title (if applicable) _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11108P Form 8821 (Rev. 01-2021)

Part 1: Client Information

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. 1545-1185
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Faction _____
Date _____

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

Taxpayer name and address Apollo Corporation 321 Mission Run Cape Canaveral, FL 32920	Taxpayer identification number(s) 22-222222
Daytime telephone number	Plan number (if applicable)

Part 2: Designee Information

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

Nancy Assistant
987 Taxpayer Center
Orlando, FL 32000
Check if to be sent copies of notices and communications ☒

CAF No. **200000000R**

PTIN

Telephone No. **(407) 555-0000**

Fax No. **(407) 555-5555**

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. ☐

Part 3: Tax Information

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
Income	Form 1065	2014-2023	N/A
Employment	Form 941	03/2014-12/2023	N/A
Employment	Form 940	2014-2023	N/A

Part 4 & 5: Non CAF Uses & Retention/Revocation of Prior 8821

- 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.

Part 6: Taxpayer Signature

- 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.

Marcus Apollo | 6-3-2023
Signature Date

Marcus Apollo | President
Print Name Title (if applicable)

8821 Tax Information Authorization

Form 8821 (Rev. January 2013)

Department of the Treasury Internal Revenue Service

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.

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

Taxpayer name and address
Apollo Corporation
321 Mission Run
Cape Canaveral, FL 32920

Taxpayer identification number(s)
22-222222

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
Nancy Assistant
987 Taxpayer Center, Orlando, FL 32000

CAF No. _____ PTIN _____
 Telephone No. **(407) 555-0000**
 Fax No. **(407) 555-5555**

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

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, Gift Permits, Sec. 6039C Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Income	Form 1065	2014-2023	N/A
Employment	Form 941	03/2014-12/2023	N/A
Employment	Form 940	2014-2023	N/A

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 *Marcus Apollo* Date **6-8-2023**

First Name **Marcus Apollo** Title **President**

Form 8821 (Rev. 01-2013)

What Form Should We Use? Scenario 1

Ms. Kittens 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

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

What Form Should We Use? Scenario 2

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



FORM 8821



FORM 2848



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



What Form Should We Use? Scenario 3

- Mr. & Mrs. Fox have a tax issue. They haven't filed in 4 years. Mr. Fox is self-employed photographer and Mrs. Fox is a wage earning veterinarian. 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

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

IRS CAF Unit

Polling Question

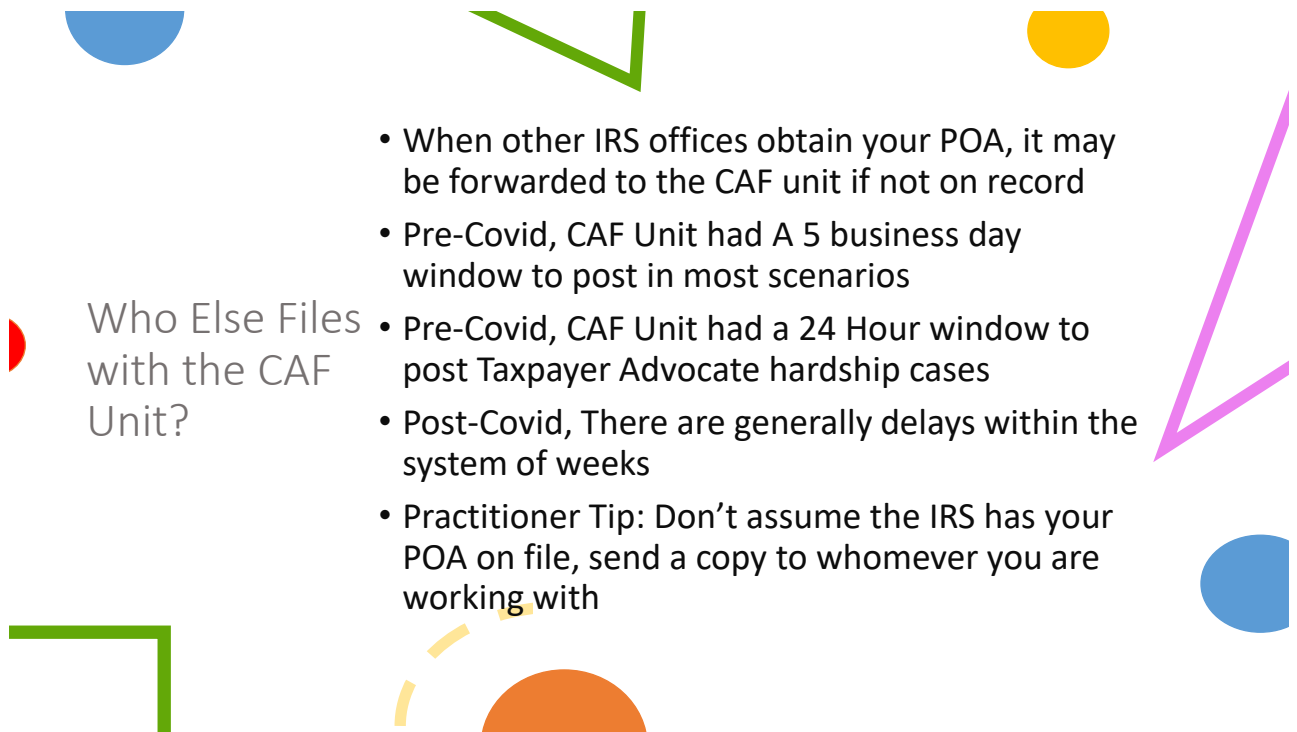


What Does the CAF Unit Do?

- 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

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



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 weeks
- Practitioner Tip: Don't assume the IRS has your POA on file, send a copy to whomever you are working with



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

Removing Authorizations

Why Should We Remove POAs & 8821s?

TO MAKE SURE WE DON'T HAVE ZOMBIE CASES



How Do I Obtain my CAF Records?

- Previously we had to use a Freedom of Information Act (FOIA) request
- New addition to IRS Tax Pro Accounts
 - Link our CAF Number
 - Can review 3rd party authorizations
 - Withdraw online

How Can I Withdraw From a Case?

- The ways to withdraw:
 - With your Tax Pro Account
 - Select the client
 - Mark the check box at the bottom
 - Click to confirm
 - 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

What if I Don't Have the POA Anymore?

- Can withdraw through Tax Pro Account or
- You can withdraw using a letter
 - Must Include
 - Client name
 - Taxpayer ID
 - Tax type authorized on original POA/8821
 - Forms authorized
 - Tax periods/years authorized
 - Current date
 - Your Signature

Withdrawal Letter Sample

Lottie Problems
SS#: 000-00-0001

April 27, 2024

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, 2012-2023**. 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.

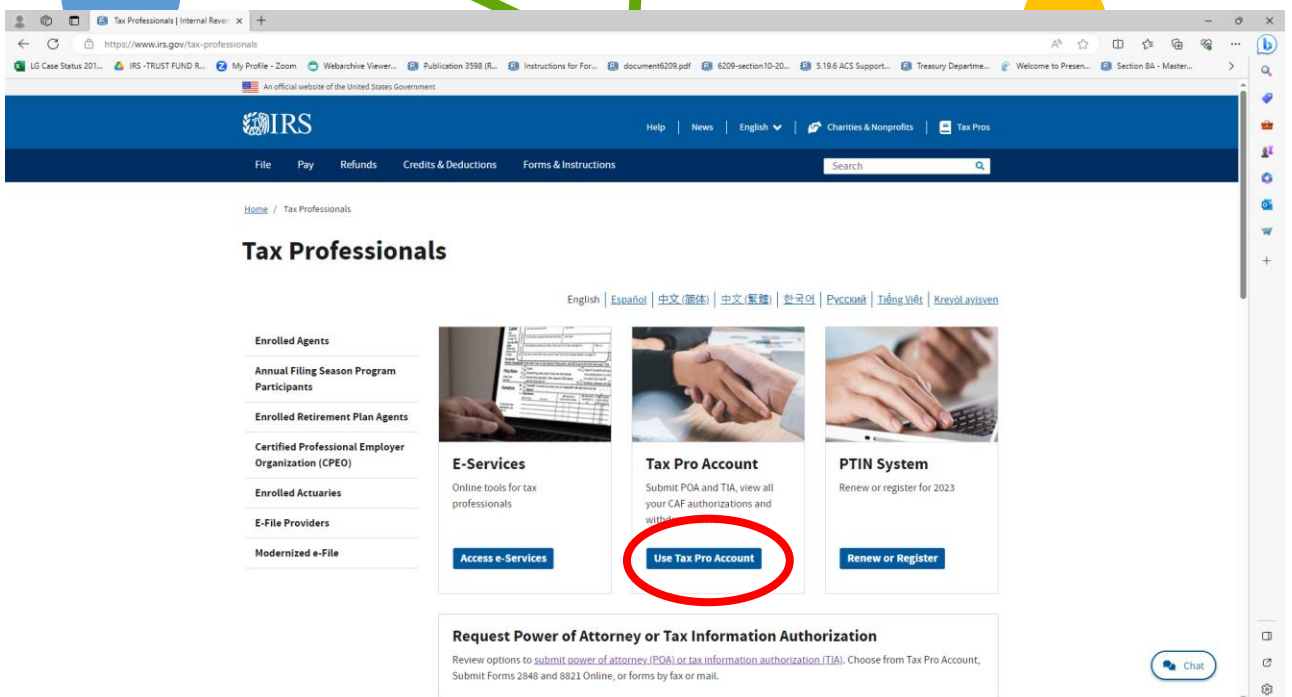
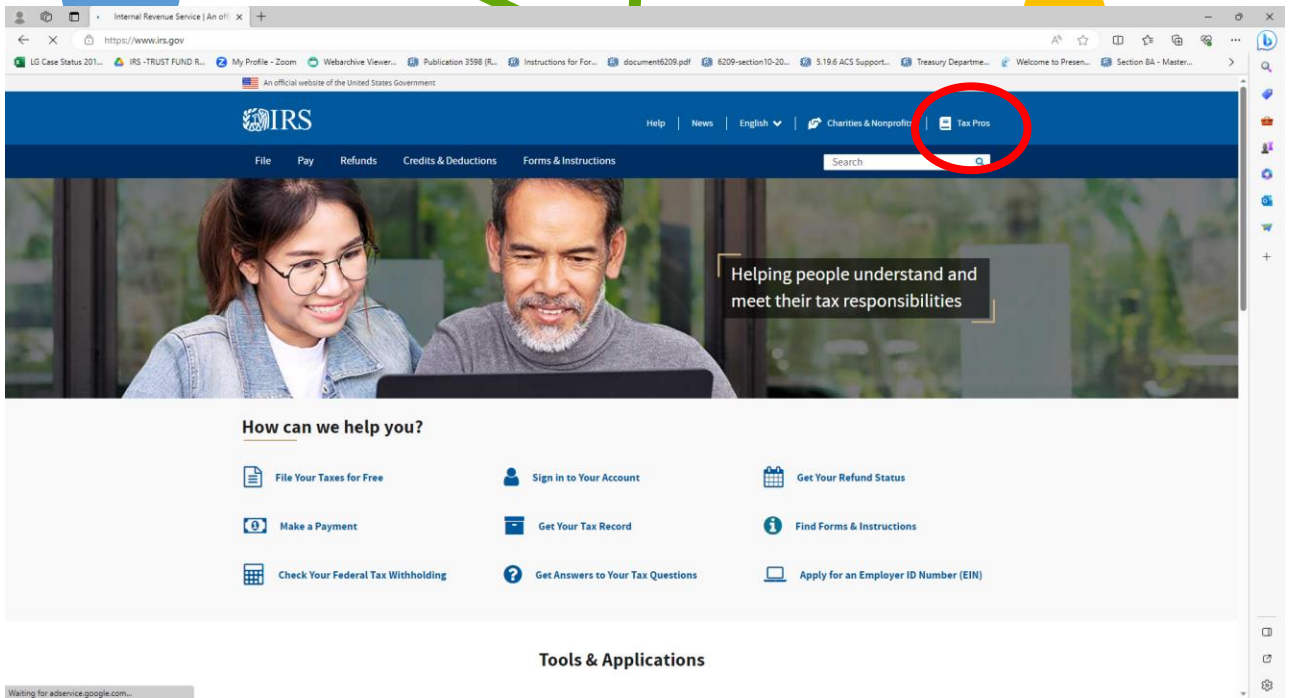
A recognized representative may withdraw from representation in a matter in which a power of attorney has been filed by filing a statement with those offices of the Internal Revenue Service where the power of attorney to be revoked was filed. The statement must be signed by the representative and must 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 Representative, CPA



-



IRS Tax Pro Account | Internal Revenue Service

https://www.irs.gov/tax-professionals/tax-pro-account

An official website of the United States Government

Help | News | English | Charities & Nonprofits | Tax Pros

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Tax Pro Account

English | Español

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organization (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

New (August 14, 2023): View all authorizations, withdraw online

View all your active POAs and TIAs on the CAF and withdraw in real-time. To get started, link your CAF number in your account profile.

You can request power of attorney (POA) or tax information authorization (TIA) online with Tax Pro Account.

How it works

Send a POA or TIA request to an individual's [IRS online account](#).

- Submit request in 15 minutes or less
- Taxpayer electronically signs
- Real-time status updates

View all your active POAs and TIAs and withdraw in real-time when you link your CAF number.

Sign in to Tax Pro Account

Need to use forms? Submit authorizations with Forms 2848 and 8821.

Who can use this tool

To use Tax Pro Account, you need to have:

- A **Centralized Authorization File (CAF) number** in good standing, submitted to you as an individual

IRS Sign In

https://sa.www4.irs.gov/secureaccess/ui/TYPE=33554433&REALMID=06-00075db3-62cd-11b7-a229-7c2b0ad00000&GUID=&SMAUTHREASON=0&METHOD=GET&SMAGENTNAME=-SM-u0kthgVfneU/DckQ79vLYxdDooC...

An official website of the United States Government [Here's how you know](#)

Sign In or Create a New Account

IRS now offers a sign-in option with ID.me, which offers access to IRS online services with a secure account that protects your privacy.

ID.me is an account created, maintained, and secured by a technology provider.

If you don't have an account, you must create a new account.

Sign in with an existing account

Sign in with ID.me

OR

Create a new account

ID.me Create an account

Frequently Asked Questions

- How do I verify my identity?
- What if I can't verify my identity?
- What is ID.me?

This U.S. Government system is for authorized use only.

Warning: This system may contain private tax information. By using this system, you consent to the monitoring, recording, and reviewing of your activities in this system. You may only access this system using your own personal information. Any other use of this system is an unauthorized use and is prohibited.

Sign in to ID.me + IRS

Sign in to ID.me

New to ID.me?
[Create an ID.me account](#)

Email
yourname@yourfirm.com





Password

☐ Remember me
For your security, select only on your devices.

Sign in

[Forgot password](#)

OR



[View more options](#)

Complete your sign in - ID.me + IRS


COMPLETE YOUR SIGN IN

1 2 3

Receive a code by phone

 Text me  Call me

You will receive a code at the following number

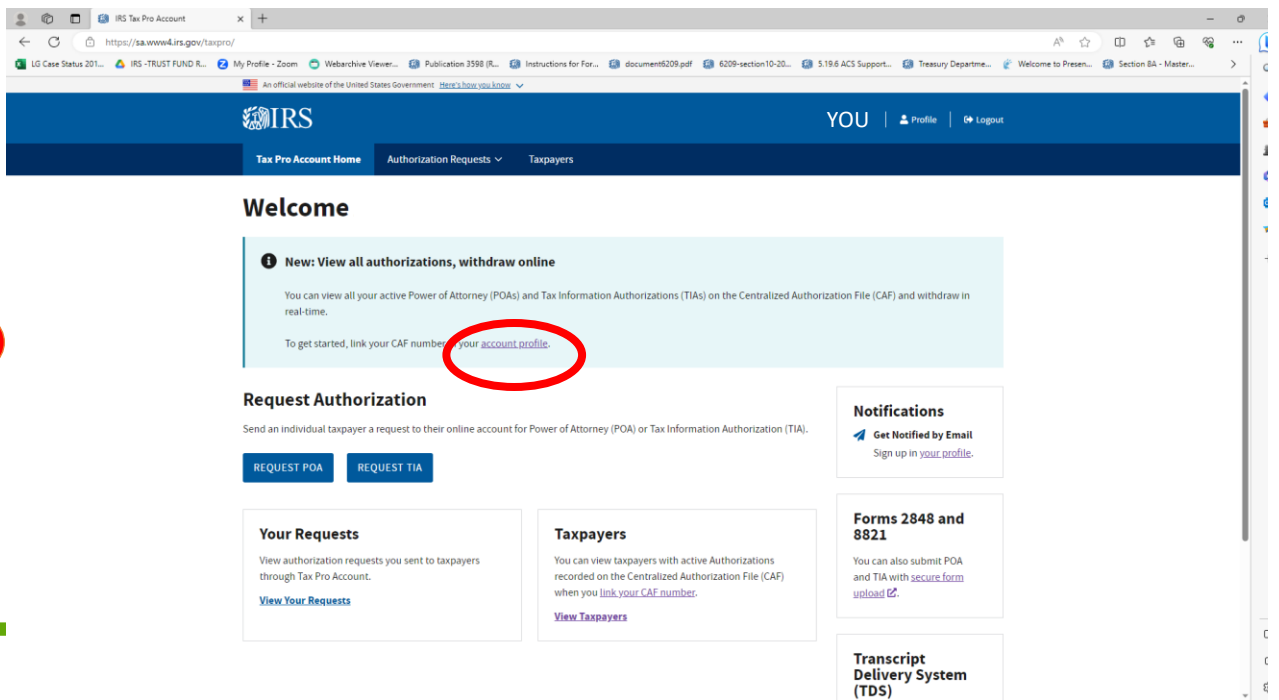
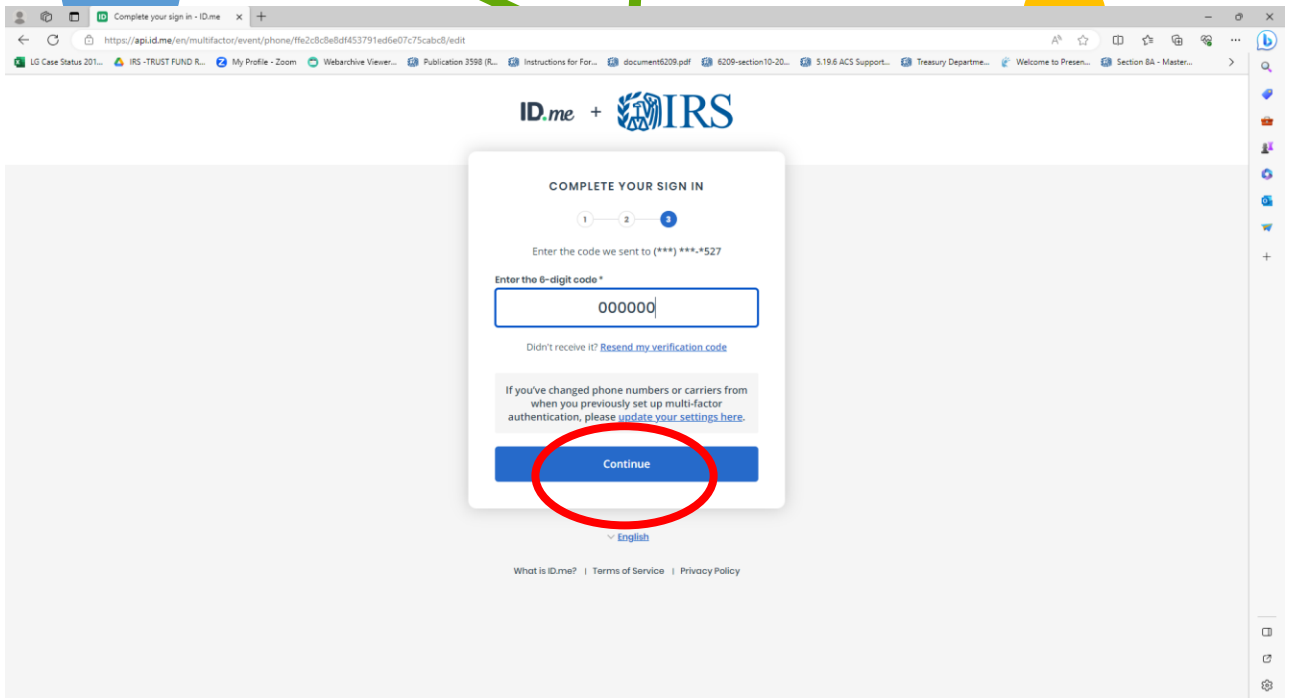
 (***)-***-527

If you've changed phone numbers or carriers from when you previously set up multi-factor authentication, please [update your settings here](#).

Continue

[English](#)

What is ID.me? | [Terms of Service](#) | [Privacy Policy](#)



IRS Tax Pro Account

https://sa.www4.irs.gov/taxpro/profile

IRS

YOU | Profile | Logout

Tax Pro Account Home Authorization Requests Taxpayers

Account Home / Your Profile

Your Profile

Login Email and Password

To change your email address, password, and other account details, [update your sign-in settings](#).

[Login Email Address](#)

Centralized Authorization File (CAF) Number

The CAF number listed is linked to your Taxpayer Identification Number (TIN).

CAF Number ?

[View Taxpayers](#)

LINK ANOTHER CAF NUMBER

Email Notifications

Be notified by email about your Tax Pro Account. To select the notifications you want to receive, select 'EDIT'.

[EDIT](#)

Receive Approved Authorization No

IRS Tax Pro Account

https://sa.www4.irs.gov/taxpro/link-your-caf-number

IRS

Account Home / Your Profile / Link Your CAF Number

Link Your CAF Number

Do more in Tax Pro Account when you link your Centralized Authorization File (CAF) number. ?

This one-time process lets you:

- View active authorizations for individuals and businesses recorded on the CAF
- Withdraw in real-time from any active authorization

If you choose not to link your CAF number, you can still use Tax Pro Account, including requesting POAs and TIAs.

How It Works

Linking your CAF number is a one-time process. It lets you view your active authorizations for individuals and businesses recorded on the CAF.

The CAF number must be assigned to you as an individual and only you can link it. If you have more than one CAF number, you may link them all.

To link your CAF number, you'll need to verify your identity as the person who is assigned the number.

Follow these steps:

STEP 1

Request a PIN

To start the process, you'll need to request a Personal Identification Number (PIN).

We'll mail your assigned PIN in an IRS notice to the address associated with your CAF number. Allow 1-2 weeks for the PIN to arrive.

REQUEST PIN

[Back to Profile](#)

STEP 2

Enter the PIN

Enter your PIN and CAF number in Tax Pro Account to link your CAF number.

Once the CAF number is linked, you can view your active authorizations for individuals and businesses recorded on the CAF.

ENTER PIN

Help Topics

IRS Tax Pro Account

https://sa.www4.irs.gov/taxpro/link-your-caf-number/request-pin

An official website of the United States Government

IRS

YOU | Profile | Logout

Tax Pro Account Home | Authorization Requests | Taxpayers

[Account Home](#) / [Your Profile](#) / [Link Your CAF Number](#) / Request a PIN

Request a PIN

We assign a Personal Identification Number (PIN) to protect your information and verify your identity as owner of the Centralized Authorization File (CAF) number.

We only send a PIN if you request it. We mail your assigned PIN in an IRS notice to the address associated with your CAF number.

To request a PIN, enter your 9-digit CAF number and select a language for the IRS notice.

All fields with an asterisk (*) are required.

CAF Number*

Format example: 1234-56789

0000-00000

Select a language for your IRS notice*

☒ English

☐ Spanish

[BAC](#) [SUBMIT](#)

IRS

Privacy Policy | Accessibility

IRS Tax Pro Account

https://sa.www4.irs.gov/taxpro/link-your-caf-number

An official website of the United States Government

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[Account Home](#) / [Your Profile](#) / [Link Your CAF Number](#)

Link Your CAF Number

Do more in Tax Pro Account when you link your Centralized Authorization File (CAF) number.

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- Withdraw in real-time from any active authorization

If you choose not to link your CAF number, you can still use Tax Pro Account, including requesting POAs and TIAs.

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Linking your CAF number is a one-time process. It lets you view your active authorizations for individuals and businesses recorded on the CAF.

The CAF number must be assigned to you as an individual and only you can link it. If you have more than one CAF number, you may link them all.

To link your CAF number, you'll need to verify your identity as the person who is assigned the number.

Follow these steps:

STEP 1

Request a PIN

To start the process, you'll need to request a Personal Identification Number (PIN).

We'll mail your assigned PIN in an IRS notice to the address associated with your CAF number. Allow 1-2 weeks for the PIN to arrive.

[REQUEST PIN](#)

STEP 2

Enter the PIN

Enter your PIN and CAF number in Tax Pro Account to link your CAF number.

Once the CAF number is linked, you can view your active authorizations for individuals and businesses recorded on the CAF.

[ENTER PIN](#)

[Back to Profile](#)

Help Topics

IRS Tax Pro Account

https://sa.www4.irs.gov/taxpro/link-your-caf-number/enter-pin

IRS

YOU | Profile | Logout

Tax Pro Account Home | Authorization Requests | Taxpayers

Account Home / Your Profile / Link Your CAF Number / Enter a PIN

Enter a PIN

To link your Centralized Authorization File (CAF) number and verify your identity, enter the Personal Identification Number (PIN) we mailed to you and your CAF number. Once your CAF number is linked, you can't unlink it.

All fields with an asterisk (*) are required.

PIN*

4-8 digits

00000000

CAF Number*

Format example: 1234-56789

0000-00000

BACK SUBMIT

IRS

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IRS Tax Pro Account

https://sa.www4.irs.gov/taxpro/taxpayers

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Tax Pro Account Home | Authorization Requests | Taxpayers

Account Home / Taxpayers

Taxpayers

Taxpayers with active authorizations recorded on the Centralized Authorization File (CAF).

Active Authorizations

To view authorization details, select a taxpayer name.

CAF Number:

Taxpayers are listed alphabetically with Taxpayer Identification Number (TIN). ?

Taxpayer Name	TIN
---------------	-----

LIST OF YOUR CLIENTS

Results Per Page: 10

Page 12 of 12

Jump To: GO

PREVIOUS 1 5 6 7 8 9 10 11 12 NEXT

Help Topics

If a Taxpayer Isn't Listed Here

IRS Tax Pro Account

https://sa.www4.irs.gov/taxpro/taxpayers

Account Home / Taxpayers / Taxpayer Details

Taxpayer Details

WIERZBIC, ANGELENE

TIN:

Authorizations

To view or withdraw an authorization for this taxpayer, select the authorization Type. Authorizations are listed by the most recent Signature Date.

	Signature Date	Periods	Tax Form
Form 8821	01/27/2017	Dec 1990 - Dec 2019	1040 Series

Results Per Page: 10

Page 1 of 1

Jump To: GO

[Back to Taxpayers](#)

Help Topics

- Type of Authorization
- If an Authorization Isn't Listed Here

IRS Privacy Policy Accessibility

IRS Tax Pro Account

https://sa.www4.irs.gov/taxpro/taxpayers

Form 8821, Tax Information Authorization

Signature Date: 01/27/2017

Form Details

Tax Form	1040 Series
Periods	Dec 1990 - Dec 2019

Authorization Information

Communications	Authorized to receive copies of notices and other written communications
----------------	--

[Back to Taxpayer Details](#)

Withdraw this Authorization

You can withdraw an authorization at any time. Once you withdraw, the authorization is immediately and permanently removed from the CAF database. To withdraw this authorization, provide your electronic signature.

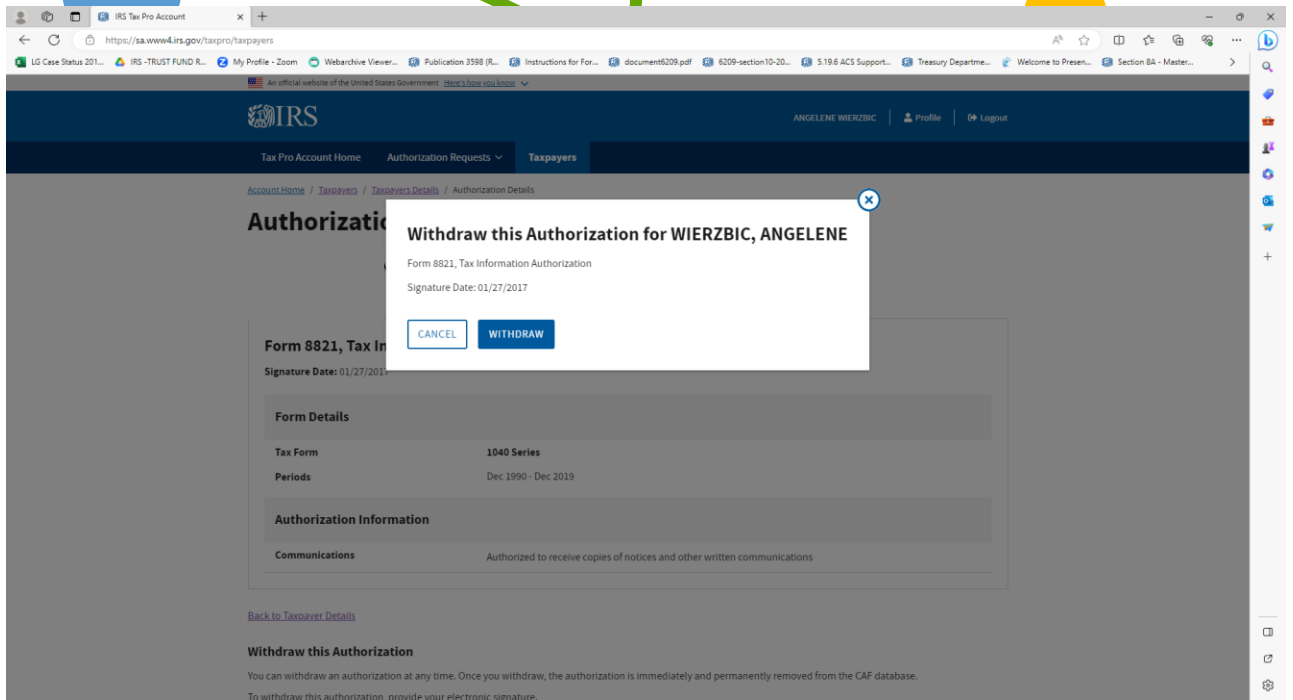
Electronic Signature

Fields with an asterisk (*) are required.

☒ By checking this box, you are electronically signing your request to withdraw this authorization from the CAF database.*

[WITHDRAW](#)

IRS Privacy Policy Accessibility



Questions?



Next Free Class: Tuesday, Nov 16th

2pm Eastern | 1pm Central
12pm Mountain | 11am Pacific

Can't make it live? Become a member and get access to the recordings of all of our live monthly trainings!

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