

# **IRS 2848/8821 Best Practices**

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## **2 Part Presentation**

**Completing Authorization Forms  
Bill Nemeth, EA**

**Best Practices to get PPS and the CAF Unit to  
accept & process these Authorization Forms  
Roger Nemeth, EA**

## Handouts

1. Slides
2. Sample Forms:
  - 2848 – Individual
  - 2848 – Business
  - 8821 – Individual
  - 8821 – Business
3. IRS Transcript Cheat Sheet

## Next Webinar By Roger Nemeth

On August 29<sup>th</sup> the long awaited five part webinar series on tax resolution begins. We will follow Santa Claus and Mrs Claus all the way through a tax resolution case from start to finish utilizing Tax Resolution Software for maximum profitability.

- Part 1: Onboarding – August 29<sup>th</sup>
- Part 2: Completing Financial Disclosure Forms – TBA
- Part 3: Establishing Best Resolution Options – TBA
- Part 4: Submitting, Negotiating and Appealing – TBA
- Part 5: Post Resolution Compliance and Follow-Up

## Bonus Material

- At the end of this presentation we will demonstrate how to obtain transcripts without a 2848/8821 instantly. (No software needed).
- How to obtain transcripts immediately with a newly signed 2848/8821.
- Will preview the new IRS proposed online 2848 process.
- Will demonstrate the new IRS online taxpayer account.

## Brief IRS Transcripts History

2004 - IRS Transcript Delivery System

2013 – IRS discontinues online POA Procedure

Dec 10, 2017 IRS Secure Access

- 2FA (2 Factor Authentication)

Sept 23, 2018 Redacted Transcripts

Oct 13, 2018 ALL e-Services Users review and accept NEW IRS Terms of Use

June 28, 2019 IRS Stopped Faxing Transcripts

**NEED e-Services Account to be effective**

## Form 8821 or 2848 ? ? ?

### **8821** – Get info (Output ONLY)

Start with 8821, pull transcripts  
decide if you want engagement.

### **2848** – Stand in the Taxpayer's Shoes

Representation Responsibility  
(Get Retainer when Taxpayer Signs 2848)

## How the System Works

- New 2848 **“TRUMPS”** existing 2848
- New 8821 **“TRUMPS”** existing 8821
- New 8821 does **NOT** affect existing 2848
- New 2848 does **NOT** affect existing 8821

**Presentation Note:** The process of modifying a current 8821 or 2848 rarely is processed correctly at the CAF Unit.

## ISP – Intermediate Service Providers

TaxHelpSoftware, Pitbull, Canopy

### Excerpt from 2848 Instructions

**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.**

#### 8821 Example

**3 Tax Information.** Appointee 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.

#### 2848 Example

**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):

☐ Authorize disclosure to third parties; ☒ Access my IRS records via an Intermediate Service Provider;

☐ Substitute or add representative(s); ☐ Sign a return;

## Sample 2848

### 1990 thru 2022 (Current year + 3)

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, 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	1040	1990-2022
Separate Assessment	1040	1990-2022
Civil Penalties	not applicable	1990-2022

1998 thru 2022 – get good history to check all eligible FTA Years;  
Check for First Time Abatement, Compliance, CSED.

## Business Fiscal Year

According to the 2848 Instructions

- For fiscal years, enter the ending year and month, using the YYYYMM format.
- Example a June fiscal year should be shown: 199006 – 202206.

According to the IRM 21.3.7.5.1.4(c.) (10-01-2018) Essential Elements for Form 2848 and Form 8821 fiscal year does not have to be listed

- Note: Use of the four-digit year (e.g., 2008) generally is acceptable for both calendar year and fiscal year taxpayers. If the authorization does not provide a calendar year or fiscal year ending month use the year ending month as established for the entity.

**Best practice:** Show the fiscal year correctly on the 2848 if known.

## Sample 2848

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, 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	1040	1990-2022
Separate Assessment	1040	1990-2022
Civil Penalties	not applicable	1990-2022

Separate Assessment - info for IRS MIRRORED Accounts  
(One Spouse Bankrupted or OIC or Innocent Spouse)

**Presentation Note:** for multiple years any of the following can be used: hyphen "-", thru, or through per the 2848 instructions.

## Separate Assessment - Mirrored Accounts

One or more of the following situations may result in a mirrored account:

- Bankruptcy
- Offer in Compromise
- Restitution Related
- Tax Court (may include Examination, Appeals, Automated Underreporter)
- Innocent Spouse (Form 8857), Request for Innocent Spouse Relief
- Exam agreed / unagreed cases
- Taxpayer Assistance Order (TAO)
- Manually Monitored Installment Agreement
- Currently Non-Collectable (CNC)

## Some States Accept The Federal 2848

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

- 3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that 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. 5000A Shared Responsibility Payment, 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	1040	1990 thru 2022
SEPARATE ASSESSMENT	1040	1990 thru 2022
INCOME	GA500	1990 thru 2022

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

- 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;

Include State on Federal POA – Some states (like GA) accept Federal 2848.  
1990 – NO real statute of limitations in GA

## 2848 Box 5A

**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):

☐ Authorize disclosure to third parties; ☒ Access my IRS records via an Intermediate Service Provider; ☐ Substitute or add representative(s); ☐ Sign a return; \_\_\_\_\_

☐ Other acts authorized: \_\_\_\_\_

- **Authorized Disclosure To 3<sup>rd</sup> Parties**
  - Basically a 7216 Disclosure.
  - The 3<sup>rd</sup> party needs to be listed.
  - Not an authorization to allow the POA to give blanket 3<sup>rd</sup> party authorization.
- **Substitute or add representative(s)**
  - Rarely processed correctly. Not a recommended best practice.
- **Sign a return**
  - Not recommended.
- **Other acts authorized**
  - PPL occasionally requires "Shared Responsibility Penalty/Payment" to be listed.
  - ID Theft can also be listed here.

## Change Rep Mailing Address

**SUBJ: ADDRESS CHANGE REQUEST**

I have moved my office and want to change the mailing address on all my outstanding Forms 8821 & 2848.

My new business mailing address is:

Bill Nemeth, EA  
3631 Chamblee Tucker Rd A-316  
Atlanta, GA 30341-4423

I am attaching the following for your reference and review:

Page 2 & 3 Form 2848 for Taxpayer Tommy T Taxpayer showing my NEW Business Address and including a check in the NEW ADDRESS Box.

Page 4 – Copy of my GA Drivers License (current home address) and my Enrolled Agent Card (twice size for clarity)

Please contact me if you need further information.

Thank you for your support.

William G. Nemeth, EA Cell 770-616-1638

## How do I get a List of taxpayers that I have CAF Authority on ?

### IRS Calls this List CAF 77

Submit a FOIA Request to the IRS FOIA Unit

- Written Request
- On-Line Request (NEW)

## Written FOIA Request – Sample

Nov 2, 2018

IRS FOIA Request  
Stop 93A  
PO Box 621506  
Atlanta, GA 30362-3006 (fax) 877-891-6035

Disclosure:

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 (Enrolled Agent) and my CAF number is 5555-55555R.

As proof of identity I am including a photocopy of my driver's license.

Please send listing as a paper document, or if more cost effective, I am happy to receive the listing on CD instead. I am willing to pay copying fees for this request up to a maximum of \$25. If you estimate that the fees will exceed this limit, please inform me first.

Thank you for your consideration of this request.

Sincerely,

## Please refer to the Tutorial Handout **NEW ON-LINE FOIA.GOV**

1. Open [WWW.FOIA.GOV](http://WWW.FOIA.GOV) in your browser



## **My Recent On-Line FOIA Experience**

9-13-2018 Submitted On-Line FOIA Request

9-17-2018 Received Response from IRS  
Password for Encrypted Media

Received Encrypted CD several days later.

TXT File of my CAF Authorizations  
30K Records

## CAF 77 TXT File Structure

- TIN (SSN or FEIN)
- Taxpayer Name or Business Name
- CAF Document Locator Number
- Form (8821 or 2848)
- Date Signed
- Tax Period

Example: Form 8821 covering 1990 to 2021:

- 32 rows on the spreadsheet
- (1 row for each tax period per tax payer)

## CAF 77 TXT File Structure

Data went back **10 years** to 2008 signature date.

IRS IRM says CAF Authorizations will be purged after **7 years** from Signature Date.

Form **2848**  
(Rev. January 2018)  
Department of the Treasury  
Internal Revenue Service

**Power of Attorney  
and Declaration of Representative**  
Go to [www.irs.gov/Form2848](http://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 \_\_\_\_\_  
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. ☐  
Name and address \_\_\_\_\_  
CAF No. \_\_\_\_\_  
PTIN \_\_\_\_\_  
Telephone No. \_\_\_\_\_  
Fax No. \_\_\_\_\_  
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐  
**Note:** IRS sends notices and communications to only two representatives.)  
Name and address \_\_\_\_\_  
CAF No. \_\_\_\_\_  
PTIN \_\_\_\_\_  
Telephone No. \_\_\_\_\_  
Fax No. \_\_\_\_\_  
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐  
**Note:** IRS sends notices and communications to only two representatives.)  
to represent the taxpayer before the Internal Revenue Service and perform the following acts:  
**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that 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 3a for authorizing a representative to sign a return).  
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, P.L.R., FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, 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 Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Use Not Recorded on CAF. ☐  
**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. 1-2018)

Form **2848**  
(Rev. January 2018)  
Department of the Treasury  
Internal Revenue Service

**Power of Attorney  
and Declaration of Representative**  
Go to [www.irs.gov/Form2848](http://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  
TOMMY T TAXPAYER  
123 PEACHTREE ROAD  
ATLANTA, GA 30345-5555  
Taxpayer identification number(s)  
111-22-3333  
Daytime telephone number \_\_\_\_\_ Plan number (if applicable) \_\_\_\_\_

Form 2848  
Page 1  
Of 2

1 Taxpayer Information

Only **ONE** taxpayer per 2848  
Taxpayer Name  
Current Address  
SSN or ITIN

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## 2 Representative

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

WILLIAM G. NEMETH  
3631 CHAMBLEE TUCKER RD A - 316  
ATLANTA, GA 30341-4423

CAF No. 0100-XXXXXR

PTIN P00005678

Telephone No. 770-616-1638

Fax No. 770-809-5010

Check if to be sent copies of notices and communications ☒

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

Best Practices – Check BOX

Get Copies of Notices sent to Taxpayer

(You get most notices and can call taxpayer –  
No Surprises)

Representative Name (No Firm Name)

Up to 4 Representatives on Form 2848

(Check Box for first 2 reps to get notices)

## 3 Acts Authorized - Taxpayer

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, 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	1040	1990-2022
Separate Assessment	1040	1990-2022
Civil Penalties	not applicable	1990-2022

Description of Matter - Individual

INCOME

SEPARATE ASSESSMENT

CIVIL PENALTIES (Trust Fund & Tax Preparer Penalties)

### 3 Acts Authorized - Business

**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that 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. 5000A Shared Responsibility Payment, 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	1120, 1120s, 1065, 1041	1990-2022
Payroll	940, 941, 943, 944	1990-2022
Civil Penalties	not applicable	1990-2022

#### Description of Matter - Business

INCOME (ALL Business Entity types)  
 Payroll  
 Civil Penalties

### 5 Access my IRS Records via an Intermediate Service Provider

**5a Additional acts authorized.** In addition to the acts listed on line 3, I also 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:

See Form 2848 Instructions for more information on additional acts authorized.

## Order of Signatures

1. Representative fills out Form 2848 and presents the 2848 to the taxpayer for their review and signature.
2. After the taxpayer signs the Form 2848, the representative then accepts the engagement by signing the Form 2848 within 45 days after the taxpayer signed.
3. IRM allows rep to sign and date first and taxpayer sign and date second but the CAF unit generally will "BOUNCE" a Form 2848 submitted in this manner.

## 7 Signature of Taxpayer

**7 Signature of taxpayer.** 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, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that 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.

Taxpayer signs and dates first

Signature \_\_\_\_\_ Date \_\_\_\_\_ Title (if applicable) \_\_\_\_\_

Print Name \_\_\_\_\_ (Last 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 contained 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 Internal Revenue Service 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. 1241; the authority to practice before the Internal Revenue Service 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—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an 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(a)).

► 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.

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

Designation— Insert above letter (a–j)	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
c	IRS	00000000-EA		
a	Enter State	BAK # for attorney		
b	Enter State	State CPA License #		

Best Practice:  
Rep signs and dates  
second  
(up to 45 days later)

## Taxpayer “Revokes” 2848 Rep “Withdraw” 2848

Taxpayer writes **REVOKE** across the top of his copy of the Form 2848, signs his name and current date. Mails or FAXes the form to the IRS CAF Unit.

Representative writes **WITHDRAW** across the top of his copy of the Form 2848, signs his name and current date. Mails or FAXes the form to the IRS CAF Unit.

**Presentation Note:** The IRM has been updated so withdraw and revoke are synonymous

21.3.7.10 (06-13-2018) Deletions, Revocations and Withdrawals

4. A third-party or taxpayer may state withdraw or revoke and it will be honored.

## Deceased Taxpayer

**The 2848/8821 authority ceases when the taxpayer dies.**

**Call PPS & FAX:**

- **The decedent’s complete name, address and social security number**
- **A copy of the death certificate, and either**
- **A copy of Letters Testamentary approved by the court, or**
- **IRS Form 56, Notice Concerning Fiduciary Relationship, if there is no court proceeding**

**Get Account Transcripts, Tax Returns Transcripts, Wage and Income sent to your e-Services Mail Box.**

## **Addendums To 2848/8821**

**The 2848/8821 allow addendums to be added.  
For example an addendum can be added to either form allowing additional representatives or appointees. The CAF unit rarely processes correctly so use them at your own risk.**

**Learn The Best Way To Get Your 8821/2848's  
Processed And Accepted  
(Over 95% first time acceptance rate)**

A detailed overview of the IRS CAF Unit 8821/2848 Processing Procedures including best practices.

## Presentation Overview

This is a detailed overview of how the IRS CAF Unit processes 8821/2848, including best practices to increase your first time acceptance rate to over 95%.

## The Big Bottleneck

- Currently the largest obstacle Tax Professionals face is in getting permission to access their client's records.
- In 2012 the IRS had an online process in place and decided to stop supporting it.
- The processing of 8821/2848's can take between 4 days and never (never = if the IRS has a fax issue and they don't even know they received the fax).
- Using proven strategies in this presentation will significantly increase the acceptance rate of these forms.

## Faxing 8821/2848 Strategies

- In the year 2018 it is hard to fathom that the IRS is still relying on 1960's fax technology and human beings manually typing in data to a computer just so Tax Professionals can access their client's data to better serve them.
- The IRS is supposed to have converted to E-Fax for inbound form submissions, but at a meeting I attended (Roger Nemeth) in May 2018 the IRS advised that if the fax machines run out of ink or paper there is no record of the submission. Later in the presentation there is an example received by the IRS that indicates it was received via E-Fax. Not sure if the IRS is using E-Fax, Fax Machines or a combination of both.
- The IRS indicated at that time average processing time for 2018 was between 4 to 11 days.

## E-Signatures on 8821/2848

- Currently these are not allowed per IRM 21.3.7.5.1.4 (a) (09-13-2017) Essential Elements for Form 2848 and Form 8821
  - Essential element 1 The taxpayer's dated signature is required. **An electronically signed, printed or stamped signature is not acceptable.**
- The mortgage industry is authorized under the IVES Program to use E-Signatures on the 4506-T.
- Currently THS is part of an IRS Focus Group on E-Signatures and ID Verification.
  - There may be a pilot later this year, but it will not be a solution for anyone.
  - The Get Transcript verification will probably be the method applied.

## The 5 Essential Elements For Form Acceptance

- IRS IRM 21.3.7.5.1 (09-13-2017) Essential Elements for Form 2848 and Form 8821 (Summarized)
- 1. **Essential element 1** The taxpayer's dated signature is required. An electronically signed, printed or stamped signature is not acceptable.
- 2. **Essential element 2** - Only applies to Form 2848. The representative's designation under which he or she is authorized to practice before the IRS must be present.
- 3. **Essential element 3** - Acts authorized on Form 2848 or tax information on Form 8821, i.e., type of tax or tax form number, is required. Specific (or inclusive) Period(s) is/are required.
- 4. **Essential element 4** - Clear identification of the taxpayer, i.e., name, address, taxpayer identification number is required.
- 5. **Essential element 5** - Clear identification of the third party, i.e., name and address is required. A CAF number is not required.
- Element 2 is the only one where they will notify the tax pro. All other discrepancies go back to the taxpayer's mailing address of record.


## Use Caution Using E-Fax Services

- If the IRS determines the recipient is using an E-Fax they may require a 3<sup>rd</sup> Party Authorization for the E-Fax Company.
- 800 number fax numbers are the biggest give away.
- Although the IRM only specifies if the IRS is faxing to a 3<sup>rd</sup> party I believe the IRS has rejected 8821 and 2848's when they were received via E-Fax's.
- IRS IRM 21.2.3.5.2(c) (03-08-2017) Using Electronic Fax Services
  - The e-fax service may be a third party serving as a conduit for the fax transmission. Using this method, the fax is transmitted from the sender, is processed through the third party e-fax service provider, and is delivered to the authorized party via email or other means.
  - Note:
  - In reference to (2)c, when faxing tax information through a third party e-fax service provider, written authorization designating the e-fax provider is required; Oral Disclosure Consent cannot be accepted. Refer to IRM 11.3.1.11(9), Facsimile Transmission of Tax Information.

## Common Reasons 8821/2848 Are Rejected

- Bad fax (Either sending fax or receiving fax).
  - Worst case is they never received it and have no record.
- Signatures out of date.
- Unreadable signature.
- Incomplete form (one of the required elements is missing).
- Form filled out incorrectly.
- Faxed from a 1-800 number.
- Business CAF number is listed instead of individual CAF number.
  - No electronic E-Service Access under business CAF.
  - Business CAF can never be used on a 2848.

**Note:** Remember it seems like the CAF unit looks for any reason to reject the forms.

 <p>Department of the Treasury Internal Revenue Service PO BOX 268 MEMPHIS TN 38101-0268</p>	<p>In reply refer to: 0350836855 May 08, 2018 LTR 861C 1 * 000000 00 00004296 BODC: SB</p>	<p>0350836855 May 08, 2018 LTR 861C 1 * 000000 00 00004297</p>
<p>WILLIAM G NEMETH 3577 CHAMBLEE TUCKER RD A-316 ATLANTA GA 30341</p>	<p>WILLIAM G NEMETH 3577 CHAMBLEE TUCKER RD A-316 ATLANTA GA 30341</p>	

Date received: Apr. 17, 2018

Dear Taxpayer:

We received your Form 2848, Power of Attorney and Declaration of Representative, but we also need the following information:

You don't need to submit a Form 8821, Tax Information Authorization, to inspect or receive your confidential tax information. We'll send all original notices or written communications about your account to you at the address we have on file. If you move, be sure to notify us by submitting Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business.

We received your general/durable power of attorney authorization to appoint a representative to act for you in certain tax matters. The authorization doesn't have all the information we need to add your request to our system (the Centralized Authorization File). Please complete Form 2848, Power of Attorney and Declaration of Representative, and return both the Form 2848 and your power of attorney to us for processing.

If you're the taxpayer receiving this rejection letter due to missing or incomplete information, let your representative or appointee know that we returned this form to you.

Return the completed Form 2848, any requested information, and a copy of this letter to the address at the top of this letter. You can also fax the information to 855-214-7519.

You can get any of the forms or publications mentioned in this letter by visiting our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

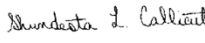
If you have questions, call 800-829-1040 for individual accounts or 800-829-4933 for business accounts.

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 \_\_\_\_\_

This is an example of a failed 2848 submission to a fax transmission malfunction. It is unknown if it was caused by the sender or the receiver.

Keep a copy of this letter for your records.  
Thank you for your cooperation.

Sincerely yours,  
  
Shundesta L. Callicott  
Dept. Mgr., Accounts Management

Enclosures:  
Copy of this letter

# Does It Matter Which Campus I Fax To

IRS IRM 21.3.7.1.3 (09-13-2017) Audience-Processing Sites (CAF Function)

**Exception:**

All International Form 2848 or Form 8821 received in Ogden or Memphis must be forwarded to the Philadelphia CAF Function via fax within 24 hours unless considered bulk inventory, which will be mailed.

# Best Submission Practices.

- Set the DPI or outbound FAX quality to it's highest setting.
- Occasionally fax something to yourself to check your fax machine.
- Best times to fax. Tuesday through Thursday an hour after CAF opens and an hour before they close.
  - Philadelphia (International) hours 8-5 EST
  - Memphis hours 8-5 CST
  - Ogden hours 8-5 MST
- You can always call Practitioner Hotline and ask for 1 or 2 transcripts and ask them to forward to the CAF unit.
- Fax only one document at a time.
- If sending bulk 8821/2848's mail them in an unfolded letter size envelope with a cover letter explaining what you are doing and a business card. This helps verify that you are not a fraudster.

Form 2848		Power of Attorney and Declaration of Representative		OMB No. 1545-0048
Rev. January 2018 Department of the Treasury Internal Revenue Service		➤ Go to <a href="http://www.irs.gov/form2848">www.irs.gov/form2848</a> for instructions and the latest information.		Form 2848 (Rev. 1-2018)
<b>Part I Power of Attorney</b>				
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 identification number(s)		For IRS Use Only
Taxpayer name and address John Smith 123 Main St Anytown, FL 32112		444-55-6666 Daytime telephone number 850-555-9999		Received by: Name _____ Telephone _____ Function _____ Date ____/____/____
2. Representative(s) must sign and date this form on page 2, Part II.		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 Bob Jones 333 Main St Anytown, FL 32112		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Check if to be sent copies of notices and communications <input type="checkbox"/>		Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Check if to be sent copies of notices and communications <input type="checkbox"/>		Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Check if to be sent copies of notices and communications to only two representative(s) <input type="checkbox"/>		Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Check if to be sent copies of notices and communications to only two representative(s) <input type="checkbox"/>		Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Name and address		CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
3. Acts authorized here are required to be completed by line 31, with the exception of the acts described in line 31. I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I am authorized with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign my agreements, consents, or similar documents (see instructions for line 31 for authorizing a representative to sign returns).				
Dispositions of Real Estate, Income, Personal, or Other Assets, Gifts, Withdrawals, Prepayments, etc. (See instructions for line 31.)		Tax Year Number (1940, 1941, 1922, etc.) (if applicable)		Year(s) or month(s) (if applicable) (see instructions)
Income		1040		1990-2022
Separate Assessment		1040		1990-2022
Civil Penalties		not applicable		1990-2022
4. Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF <input type="checkbox"/>				
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 31 for more information). <input type="checkbox"/> Authorize disclosure to third parties; <input type="checkbox"/> Substitute or add representative(s); <input type="checkbox"/> Sign a return;				
<input type="checkbox"/> Other acts authorized _____				
For Privacy Act and Paperwork Reduction Act Notices, see the instructions. G/L No. 11980 Form 2848 (Rev. 1-2018)				

Form 2848 (Rev. 1-2018)		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 item or other entity with whom the representative(s) is (are) associated issued by the government in respect of federal tax liability. List any other specific limitations to the acts otherwise authorized in this power of attorney (see instructions for line 31): _____			
6. Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier powers of attorney on file with the Internal Revenue Service for the same matter and year or period covered by this document. If you do not want to revoke a prior power of attorney, check here <input type="checkbox"/>			
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.			
7. Signature of taxpayer. 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 signing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, trustee, administrator, or trustee-in-beneficiary of the taxpayer, I certify that 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 of applicant _____	
Print Name _____		Print name of taxpayer from line 1. If other than individual _____	
<b>Part II Declaration of Representative</b>			
Under penalties of perjury, my representative(s) 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 contained in Circular 230 (31 CFR, Subpart 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 therein; 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 Internal Revenue Service under the requirements of Circular 226;			
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, stepgrandchild, 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 Internal Revenue Service is limited by section 10.306 of Circular 230);			
h. Unenrolled Return Preparer—subject 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 upon 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—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an IRS or IRSU. 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 10.306).			
➤ 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, e, enter your title, position, or relationship to the taxpayer in the "licensing jurisdiction" column.			
Designation (insert above letter (a)-(j))	Licensing jurisdiction (State or other licensing authority (if applicable))	Signature _____	Date _____
c	IRS	00000000-EA	
a	Enter State	BAR # for attorney	
b	Enter State	State CPA License #	
Form 2848 (Rev. 1-2018)			

**2848**  
(Rev. January 2018)  
Department of the Treasury  
Internal Revenue Service

**Power of Attorney  
and Declaration of Representative**

Go to [www.irs.gov/form2848](http://www.irs.gov/form2848) for instructions and the latest information.

OMB No. 1545-0047  
For IRS Use Only  
Received by:  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Fax \_\_\_\_\_  
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 2.

Taxpayer name and address: <b>ACME Toy Company</b> <b>123 Main St</b> <b>Anywhere, FL 32312</b>	Taxpayer identification number(s): CAF No. <b>44-5555555</b> Daytime telephone number: <b>850-555-9999</b> Plan number (if applicable): Fax No. <b>Optional</b>
--	--

2 **Representative(s)** must sign and date this form on page 2, Part II.  
I hereby appoint the following representative(s) as attorney-in-fact:

Name and address: <b>Bob Jones</b> <b>333 Main St</b> <b>Anywhere, FL 32312</b>	CAF No. <b>CAF Number or none</b> PTIN <b>9999999999</b> Telephone No. <b>850-555-1234</b> Fax No. <b>Optional</b>
--	---

Check if you want copies of notices and communications ☐ Check if you want Address ☐ Telephone No. ☐ Fax No. ☐

Check if you want copies of notices and communications ☐ Check if you want Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)

Check if you want copies of notices and communications ☐ Check if you want Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)

3 **Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 3b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform myself. I authorize my representative(s) to have the authority to sign any agreements, contracts, or other documents in my name for the following purposes:

Description of duties: Income Employment, Payroll, etc. (See Sec. 6109, 6109A, 6109B, 6109C, 6109D, 6109E, 6109F, 6109G, 6109H, 6109I, 6109J, 6109K, 6109L, 6109M, 6109N, 6109O, 6109P, 6109Q, 6109R, 6109S, 6109T, 6109U, 6109V, 6109W, 6109X, 6109Y, 6109Z, 6109AA, 6109AB, 6109AC, 6109AD, 6109AE, 6109AF, 6109AG, 6109AH, 6109AI, 6109AJ, 6109AK, 6109AL, 6109AM, 6109AN, 6109AO, 6109AP, 6109AQ, 6109AR, 6109AS, 6109AT, 6109AU, 6109AV, 6109AW, 6109AX, 6109AY, 6109AZ, 6109BA, 6109BB, 6109BC, 6109BD, 6109BE, 6109BF, 6109BG, 6109BH, 6109BI, 6109BJ, 6109BK, 6109BL, 6109BM, 6109BN, 6109BO, 6109BP, 6109BQ, 6109BR, 6109BS, 6109BT, 6109BU, 6109BV, 6109BW, 6109BX, 6109BY, 6109BZ, 6109CA, 6109CB, 6109CC, 6109CD, 6109CE, 6109CF, 6109CG, 6109CH, 6109CI, 6109CJ, 6109CK, 6109CL, 6109CM, 6109CN, 6109CO, 6109CP, 6109CQ, 6109CR, 6109CS, 6109CT, 6109CU, 6109CV, 6109CW, 6109CX, 6109CY, 6109CZ, 6109DA, 6109DB, 6109DC, 6109DD, 6109DE, 6109DF, 6109DG, 6109DH, 6109DI, 6109DJ, 6109DK, 6109DL, 6109DM, 6109DN, 6109DO, 6109DP, 6109DQ, 6109DR, 6109DS, 6109DT, 6109DU, 6109DV, 6109DW, 6109DX, 6109DY, 6109DZ, 6109EA, 6109EB, 6109EC, 6109ED, 6109EE, 6109EF, 6109EG, 6109EH, 6109EI, 6109EJ, 6109EK, 6109EL, 6109EM, 6109EN, 6109EO, 6109EP, 6109EQ, 6109ER, 6109ES, 6109ET, 6109EU, 6109EV, 6109EW, 6109EX, 6109EY, 6109EZ, 6109FA, 6109FB, 6109FC, 6109FD, 6109FE, 6109FF, 6109FG, 6109FH, 6109FI, 6109FJ, 6109FK, 6109FL, 6109FM, 6109FN, 6109FO, 6109FP, 6109FQ, 6109FR, 6109FS, 6109FT, 6109FU, 6109FV, 6109FW, 6109FX, 6109FY, 6109FZ, 6109GA, 6109GB, 6109GC, 6109GD, 6109GE, 6109GF, 6109GG, 6109GH, 6109GI, 6109GJ, 6109GK, 6109GL, 6109GM, 6109GN, 6109GO, 6109GP, 6109GQ, 6109GR, 6109GS, 6109GT, 6109GU, 6109GV, 6109GW, 6109GX, 6109GY, 6109GZ, 6109HA, 6109HB, 6109HC, 6109HD, 6109HE, 6109HF, 6109HG, 6109HH, 6109HI, 6109HJ, 6109HK, 6109HL, 6109HM, 6109HN, 6109HO, 6109HP, 6109HQ, 6109HR, 6109HS, 6109HT, 6109HU, 6109HV, 6109HW, 6109HX, 6109HY, 6109HZ, 6109IA, 6109IB, 6109IC, 6109ID, 6109IE, 6109IF, 6109IG, 6109IH, 6109II, 6109IJ, 6109IK, 6109IL, 6109IM, 6109IN, 6109IO, 6109IP, 6109IQ, 6109IR, 6109IS, 6109IT, 6109IU, 6109IV, 6109IW, 6109IX, 6109IY, 6109IZ, 6109JA, 6109JB, 6109JC, 6109JD, 6109JE, 6109JF, 6109JG, 6109JH, 6109JI, 6109JJ, 6109JK, 6109JL, 6109JM, 6109JN, 6109JO, 6109JP, 6109JQ, 6109JR, 6109JS, 6109JT, 6109JU, 6109JV, 6109JW, 6109JX, 6109JY, 6109JZ, 6109KA, 6109KB, 6109KC, 6109KD, 6109KE, 6109KF, 6109KG, 6109KH, 6109KI, 6109KJ, 6109KK, 6109KL, 6109KM, 6109KN, 6109KO, 6109KP, 6109KQ, 6109KR, 6109KS, 6109KT, 6109KU, 6109KV, 6109KW, 6109KX, 6109KY, 6109KZ, 6109LA, 6109LB, 6109LC, 6109LD, 6109LE, 6109LF, 6109LG, 6109LH, 6109LI, 6109LJ, 6109LK, 6109LL, 6109LM, 6109LN, 6109LO, 6109LP, 6109LQ, 6109LR, 6109LS, 6109LT, 6109LU, 6109LV, 6109LW, 6109LX, 6109LY, 6109LZ, 6109MA, 6109MB, 6109MC, 6109MD, 6109ME, 6109MF, 6109MG, 6109MH, 6109MI, 6109MJ, 6109MK, 6109ML, 6109MN, 6109MO, 6109MP, 6109MQ, 6109MR, 6109MS, 6109MT, 6109MU, 6109MV, 6109MW, 6109MX, 6109MY, 6109MZ, 6109NA, 6109NB, 6109NC, 6109ND, 6109NE, 6109NF, 6109NG, 6109NH, 6109NI, 6109NJ, 6109NK, 6109NL, 6109NM, 6109NO, 6109NP, 6109NQ, 6109NR, 6109NS, 6109NT, 6109NU, 6109NV, 6109NW, 6109NX, 6109NY, 6109NZ, 6109OA, 6109OB, 6109OC, 6109OD, 6109OE, 6109OF, 6109OG, 6109OH, 6109OI, 6109OJ, 6109OK, 6109OL, 6109OM, 6109ON, 6109OO, 6109OP, 6109OQ, 6109OR, 6109OS, 6109OT, 6109OU, 6109OV, 6109OW, 6109OX, 6109OY, 6109OZ, 6109PA, 6109PB, 6109PC, 6109PD, 6109PE, 6109PF, 6109PG, 6109PH, 6109PI, 6109PJ, 6109PK, 6109PL, 6109PM, 6109PN, 6109PO, 6109PP, 6109PQ, 6109PR, 6109PS, 6109PT, 6109PU, 6109PV, 6109PW, 6109PX, 6109PY, 6109PZ, 6109QA, 6109QB, 6109QC, 6109QD, 6109QE, 6109QF, 6109QG, 6109QH, 6109QI, 6109QJ, 6109QK, 6109QL, 6109QM, 6109QN, 6109QO, 6109QP, 6109QQ, 6109QR, 6109QS, 6109QT, 6109QU, 6109QV, 6109QW, 6109QX, 6109QY, 6109QZ, 6109RA, 6109RB, 6109RC, 6109RD, 6109RE, 6109RF, 6109RG, 6109RH, 6109RI, 6109RJ, 6109RK, 6109RL, 6109RM, 6109RN, 6109RO, 6109RP, 6109RQ, 6109RR, 6109RS, 6109RT, 6109RU, 6109RV, 6109RW, 6109RX, 6109RY, 6109RZ, 6109SA, 6109SB, 6109SC, 6109SD, 6109SE, 6109SF, 6109SG, 6109SH, 6109SI, 6109SJ, 6109SK, 6109SL, 6109SM, 6109SN, 6109SO, 6109SP, 6109SQ, 6109SR, 6109SS, 6109ST, 6109SU, 6109SV, 6109SW, 6109SX, 6109SY, 6109SZ, 6109TA, 6109TB, 6109TC, 6109TD, 6109TE, 6109TF, 6109TG, 6109TH, 6109TI, 6109TJ, 6109TK, 6109TL, 6109TM, 6109TN, 6109TO, 6109TP, 6109TQ, 6109TR, 6109TS, 6109TT, 6109TU, 6109TV, 6109TW, 6109TX, 6109TY, 6109TZ, 6109UA, 6109UB, 6109UC, 6109UD, 6109UE, 6109UF, 6109UG, 6109UH, 6109UI, 6109UJ, 6109UK, 6109UL, 6109UM, 6109UN, 6109UO, 6109UP, 6109UQ, 6109UR, 6109US, 6109UT, 6109UU, 6109UV, 6109UW, 6109UX, 6109UY, 6109UZ, 6109VA, 6109VB, 6109VC, 6109VD, 6109VE, 6109VF, 6109VG, 6109VH, 6109VI, 6109VJ, 6109VK, 6109VL, 6109VM, 6109VN, 6109VO, 6109VP, 6109VQ, 6109VR, 6109VS, 6109VT, 6109VU, 6109VV, 6109VW, 6109VX, 6109VY, 6109VZ, 6109WA, 6109WB, 6109WC, 6109WD, 6109WE, 6109WF, 6109WG, 6109WH, 6109WI, 6109WJ, 6109WK, 6109WL, 6109WM, 6109WN, 6109WO, 6109WP, 6109WQ, 6109WR, 6109WS, 6109WT, 6109WU, 6109WV, 6109WW, 6109WX, 6109WY, 6109WZ, 6109XA, 6109XB, 6109XC, 6109XD, 6109XE, 6109XF, 6109XG, 6109XH, 6109XI, 6109XJ, 6109XK, 6109XL, 6109XM, 6109XN, 6109XO, 6109XP, 6109XQ, 6109XR, 6109XS, 6109XT, 6109XU, 6109XV, 6109XW, 6109XX, 6109XY, 6109XZ, 6109YA, 6109YB, 6109YC, 6109YD, 6109YE, 6109YF, 6109YG, 6109YH, 6109YI, 6109YJ, 6109YK, 6109YL, 6109YM, 6109YN, 6109YO, 6109YP, 6109YQ, 6109YR, 6109YS, 6109YT, 6109YU, 6109YV, 6109YW, 6109YX, 6109YY, 6109YZ, 6109ZA, 6109ZB, 6109ZC, 6109ZD, 6109ZE, 6109ZF, 6109ZG, 6109ZH, 6109ZI, 6109ZJ, 6109ZK, 6109ZL, 6109ZM, 6109ZN, 6109ZO, 6109ZP, 6109ZQ, 6109ZR, 6109ZS, 6109ZT, 6109ZU, 6109ZV, 6109ZW, 6109ZX, 6109ZY, 6109ZZ	Tax Form Number (1040, 941, 720, etc.) (if applicable): Year(s) or period(s) (if applicable):
--	--

Income	1120, 1120s, 1065, 1041	1990-2022
Payroll	940, 941, 943, 944	1990-2022
Civil Penalties	not applicable	1990-2022

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

5a **Additional acts authorized.** In addition to the acts authorized on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 3 for more information):

☐ Authorize disclosure to third parties; ☐ Substitution of and representative(s); ☐ Sign a return.

☐ Other acts authorized: \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notices, see the instructions. Cc: No. 11556P Form 2848 (Rev. 1-2018)

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 item or other entity with which 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 3b).

c **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 document. 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 **Signature of taxpayer.** 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, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the 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 contained 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 here, 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 Internal Revenue Service 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, stepgrandparent, stepchild, brother, or sister).  
g. **Enrolled Actuary**—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1142; the authority to practice before the Internal Revenue Service is limited by section 10.308 of Circular 230.  
h. **Unenrolled Actuary**—Authority to practice before the IRS is limited. An unenrolled actuary may represent the taxpayer (1) prepared and signed the return or claim for refund on prepared if three line signatures (one on the form, (2) was eligible to sign the return or claim for refund; (3) has a valid FTA and (4) possesses the required Annual Filing Season Program Record of Completion). See **Special Rules and Requirements for Unenrolled Return Preparers** on the instructions for additional information.  
i. **Qualifying Student**—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an IRS or IRS-qualified office 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 10.308.

**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 c-d, enter your title, position, or relationship to the taxpayer in the "License/judicial" column.

Designation (enter above letter c-d)	Licensing jurisdiction (State or other licensing authority (if applicable))	Date, license, certification, registration, or enrollment number (if applicable)	Signature	Date
c	IRS	00000000-EA		
a	Enter State	BAR # for attorney		
b	Enter State	State CPA License #		

Form 2848 (Rev. 1-2018)

**8821**  
(Rev. January 2018)  
Department of the Treasury  
Internal Revenue Service

**Tax Information Authorization**

Go to [www.irs.gov/form8821](http://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.

OMB No. 1545-0047  
For IRS Use Only  
Received by:  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Fax \_\_\_\_\_  
Date / /

**1 Taxpayer information.** Taxpayer must sign and date this form on line 2.

Taxpayer name and address: <b>John Smith</b> <b>123 Main St</b> <b>Anywhere, FL 32312</b>	Taxpayer identification number(s): CAF No. <b>44-555-6666</b> Daytime telephone number: <b>850-555-9999</b> Plan number (if applicable): Fax No. <b>Optional</b>
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2 **Appointee.** If you wish to name more than one appointee, attach a list to this form. Check here if a list of additional appointees is attached: ☐

Name and address: <b>Bob Jones</b> <b>333 Main St</b> <b>Anywhere, FL 32312</b>	CAF No. <b>CAF Number or none</b> PTIN <b>9999999999</b> Telephone No. <b>850-555-1234</b> Fax No. <b>Optional</b>
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3 **Tax information.** Appointee 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.

Type of Tax Information (Income, Employment, Payroll, Deductions, Credits, Gilt, Civil Penalties, etc.)	(a) Tax Form Number (1040, 941, 720, etc.)	(b) Year(s) or Period(s)	(c) Specific Tax Matters
Income	1040	1990 - 2022	not applicable
Separate Assessment	1040	1990 - 2022	not applicable
Civil Penalty	not applicable	1990 - 2022	not applicable

4 **Specific use not recorded on 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 lines 5 and 6.

5 **Disclosure of tax information.** You must check a box on line 5a or 5b unless the box on line 4 is checked:

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box: ☒

b If you don't want any copies of notices or communications sent to your appointee, check this box: ☐

6 **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 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain.

7 **Signature of taxpayer.** If signed by a corporate officer, partner, guardian, partnership representative, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

**IF NOT COMPLETE, 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) \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notices, see the instructions. Cc: No. 11556P Form 8821 (Rev. 1-2018)

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 item or other entity with which 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 3b).

c **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 document. 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 **Signature of taxpayer.** 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, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the 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 contained 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 here, 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 Internal Revenue Service 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, stepgrandparent, stepchild, brother, or sister).  
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h. **Unenrolled Actuary**—Authority to practice before the IRS is limited. An unenrolled actuary may represent the taxpayer (1) prepared and signed the return or claim for refund on prepared if three line signatures (one on the form, (2) was eligible to sign the return or claim for refund; (3) has a valid FTA and (4) possesses the required Annual Filing Season Program Record of Completion). See **Special Rules and Requirements for Unenrolled Return Preparers** on the instructions for additional information.  
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Note: For designations c-d, enter your title, position, or relationship to the taxpayer in the "License/judicial" column.

Designation (enter above letter c-d)	Licensing jurisdiction (State or other licensing authority (if applicable))	Date, license, certification, registration, or enrollment number (if applicable)	Signature	Date
c	IRS	00000000-EA		
a	Enter State	BAR # for attorney		
b	Enter State	State CPA License #		

Form 8821 (Rev. 1-2018)