

Publication 4019

Third Party Authorization, Levels of Authority



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Checkbox authority applies to Form 1040X, Amended U.S. Individual Income Tax Return, if filed within the one-year period following the original due date of the related Form 1040 (with no extensions).

THIRD PARTY AUTHORIZATIONS FOR RESOLVING A TAX ISSUE

There are various methods by which third parties may be granted authority to assist taxpayers in resolving tax issues. This chart identifies products available for addressing taxpayer needs and the means of submitting the authorization. These products all allow for the exchange of information with the IRS for purposes of resolving a tax issue, although the power of attorney is the only product that allows the third party to represent the taxpayer before the IRS.

(1) Features	(a) Power of Attorney (POA)	(b) (c) (d) Tax Information Authorization (TIA)			(e) (f) Limited Tax Information Authorization	
(2) Purpose	(a) Allows third party to represent taxpayer before the IRS	(b) (c) (d) (f) Allows a third party to receive or inspect written and/or oral tax account information, subject to product limitations				
(3) How is authority granted	(a) Form 2848 , Power of Attorney and Declaration of Representative, Form 706, US Estate Tax Return, or written equivalent	(b) Form 8821 , Tax Information Authorization, or written equivalent	(c) Oral Tax Information Authorization granted by taxpayer calling 1-800-829-1040 for Individuals or 1-800-829-4933 for Business Entities	(d) Third Party Designee or Checkbox Authorization is granted directly on tax return (Forms in 1040 and 94X series, Forms 720, 1041, 1120, 2290 and CT-1	(e) Oral Disclosure Consent granted by taxpayer calling 1-800-829-1040, BMF Number 1-800-829-4933, providing the name of the designee for specific notice issue	(f) Form 8655 , Reporting Agent Authorization
(4) Who can exercise this authority	(a) Attorneys, CPAs, enrolled agents/actuaries, immediate family, full-time employees, general partners, officer, unenrolled return preparer (limited practice) and certain others	(b) Any individual or a business, e.g. legal, accounting, tax preparation firm. Authority extends to employees of a business appointee	(c) Any individual or a business, e.g. legal, accounting, tax preparation firm. Authority extends to employees of a business appointee	(d) Any individual or a business, e.g. legal, accounting, tax preparation firm. Authority extends to employees of a business appointee	(e) Any individual	(f) Companies (Reporting Agents, batch and bulk filers) approved under Revenue Procedure 2007-38 and 96-18. Authority extends to employees of agent
(5) Entitled to written and oral information	(a) Yes	(b) Yes	(c) Yes	(d) Yes	(e) No. Oral information only.	(f) Yes, but only on returns filed and payments made by the agent
(6) Can receive copies of notice and correspondence	(a) Yes. Taxpayer must check box on Line 2 of Form 2848 for representative to receive copies of systems' generated notices and correspondence.	(b) Yes. Taxpayer must check box for appointee to receive copies of systems' generated notices and correspondence.	(c) Yes, if the taxpayer makes known at time of establishing OTIA that the appointee should receive copies of notices and communications. Note: Unless the OTIA recorded on the CAF at the taxpayer's request, an appointee established through an OTIA will not receive copies of systems' generated notices and communications.	(d) No	(e) No	(f) Yes. If taxpayer checks the appropriate blocks on Form 8655
(7) Submission and processing time	(a) CAF receipts are processed first in first out (FIFO) within 5 business days.	(b) CAF receipts are processed first in first out (FIFO) within 5 business days.	(c) Submitted telephonically and recorded immediately on tax module. If OTIA is to be recorded on the CAF at the taxpayer's request, the OTIA is processed first in first out (FIFO) within 5 business days.	(d) Up to 3 weeks to record a designation made on an e-filed tax return on the tax module. Processing time is 4-6 for paper returns.	(e) Submitted telephonically and recorded immediately on tax module.	(f) Submitted by mail or fax. Processing time is 10 to 30 days.
(8) Where is record maintained and how is it retrieved?	(a) Recorded on CAF. Available on Master File and IDRS CFINK	(b) Recorded on CAF. Available on Master File and IDRS CFINK	(c) Recorded on CAF. Available on Master File and IDRS CFINK	(d) Recorded on tax module Available on Master File IDRS TXMOD/IMFOLR and BMFOLR	(e) Recorded on tax module Available on Master File IDRS TXMOD	(f) Recorded on Reporting Agents File (RAF) Available on Master File IDRS RFINK
(9) Must have CAF/RAF number	(a) No. If CAF # not already established, one will be issued with first recorded submission	(b) No. If CAF # not already established, one will be issued with first recorded submission	(c) No. If CAF # not already established, one will be issued with first recorded submission	(d) No. Must have shared secret PIN, recorded directly on account	(e) No. Only name of authorized individual recorded directly on account	(f) No. Reported on RAF under RA's EIN.
(10) Expiration of authority	(a) Taxpayer revokes or representative withdraws. New POA supersedes existing POA unless otherwise specified on Form 2848, Line 6. May co-exist with a TIA	(b) Taxpayer revokes or appointee withdraws. New TIA supersedes existing TIA unless otherwise specified on Form 8821, Line 6. May co-exist with a POA	(c) Taxpayer revokes or appointee withdraws. New TIA supersedes existing TIA unless otherwise specified. May co-exist with a POA	(d) Checkbox authority will expire one year from the due date of the return regardless of any extension dates. Checkbox authority may co-exist with a POA	(e) Authority coincides with the resolution of the specific notice issue from which the authorization arose. May co-exist with a POA	(f) Taxpayer revokes or agent withdraws. New Form 8655 may coexist with existing Form 8655 but only for non-overlapping periods covered by authorization. May co-exist with a POA or TIA

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