

## INTERIM IRM PROCEDURAL UPDATE

**DATE: 12/21/2012**

**NUMBER: WI-21-1212-1973**

**SUBJECT: Disclosure to Third Parties**

**AFFECTED IRM(s)/SUBSECTION(s): 21.3.10**

**CHANGE(s):**

**IRM 21.3.10.2.3 New (2) Disclosure to third parties renumber old (2) and (3) become (3) and (4)**

1. If a Form 2848, *Power of Attorney and Declaration of Representative* or Form 8821, *Tax Information Authorization* is not recorded on CAF, take the following steps:
  - Ask the Practitioner to fax the authorization forms while on the call.
  - If "**yes**", provide your specific fax number.
  - If "**no**", advise the caller to either call the PPS line back when they have the authorization, or
  - Fax the authorization form directly to the CAF Function. See IRM 21.3.7.1.3, *Processing Sites (CAF Function)*.
2. If you receive a call from a third party and Form 8821 is signed by the authorized representative rather than the taxpayer, you must request the Form 8821 and the Form 2848 showing Disclosure to third parties is checked on Box 5, Acts Authorized, before you can release information. For more information, see IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*, to determine if the caller/representative is an authorized third party.

**NOTE:** In January 2013, Disclosure to third parties authorizations will be present on CC CFINK. When you receive a call from a third party and Form 8821 is signed by the authorized representative rather than the taxpayer, CC CFINK research must be done to verify that the representative is authorized to disclose to third parties. If Form 2848 granting this authority is not recorded on CAF, the caller must submit a copy of the valid Form 2848 with Form 8821 before you are allowed to release any information.

3. As of March 2, 2012, the CAF function will not process Form 2848 submitted using a version older than the October 2011 revision. If the third party faxes a prior revision, inform the third party that the Form 2848 submitted cannot be loaded to the CAF database and to resubmit using the October 2011 or later revision. However, you can provide assistance as long as all essential elements are presented on the Form 2848. See IRM 21.3.7.5.1, *Essential Elements for Form 2848 and Form 8821*.
4. Form 2848 and Form 8821 with CAF criteria (received in PPS) must be sent to CAF, after assisting the caller with their inquiry, unless one of the exceptions below are met.

**EXCEPTION:** If line 4 of Form 2848 or Form 8821 is checked specific use or if the POA indicates the Form 2848 or Form 8821 has been sent within the last two weeks, treat as classified waste. **Do not send to CAF.** Refer to IRM 21.3.7.8.11, *Specific Use Authorizations*, for more information.

**NOTE:** Form 2848, Specific Use, can be accepted with any revision date since specific use is not loaded to the CAF database.