

IRM PROCEDURAL UPDATE

DATE: 04/16/2015

NUMBER: WI-21-0415-0698

SUBJECT: Practitioner Priority Service (PPS)

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

CHANGE(s):

IRM 21.3.10.2(11) Added IRM Reference for Form 8821 requirements to 2nd scenario in the IF, AND, THEN chart

11. Use the following chart for Form 8821, *Tax Information Authorization*:

IF	AND	THEN
The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax	The caller is directly assisting the taxpayer with an account related issue and the caller identifies himself/herself as a Circular 230 representative, excluding level H and I.	A PTIN is not required. Assist the tax practitioner. However, if the caller is level H or I, a PTIN is required for PPS assistance.
The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax	The caller is directly assisting the taxpayer with an account related issue	A PTIN is required. Request the caller to provide their PTIN. a. If the PTIN is provided, assist the practitioner. b. If PTIN is not provided and does not meet the requirements in IRM 21.3.10.2(5)(a) Reminder above, advise the caller that you cannot help them and to call the appropriate toll-free number.

		<p>IMF - (800) 829–1040 BMF - (800) 829–4933, Or, refer them to one of the other resources available for customers.</p>
<p>The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax and is directly assisting the taxpayer with an account related issue.</p>	<p>The caller identifies himself/herself as a Reporting Agent and is the current Reporting Agent for the taxpayer as verified by accessing CC RFINK.</p>	<p>Assist the practitioner.</p>
<p>The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax and is directly assisting the taxpayer with an account related issue.</p>	<p>The caller identifies himself/herself as a Reporting Agent and is not the current Reporting Agent for the taxpayer as verified by accessing CC RFINK.</p>	<p>Advise the caller that you cannot help them and to call the appropriate toll-free number:</p> <p>IMF - (800) 829–1040 BMF - (800) 829–4933,</p> <p>Or, refer them to one of the other resources available for customers.</p> <p>NOTE: If the practitioner is requesting EIN verification, see IRM 21.3.10.3.1(2), <i>Authorized Third Party Designees</i>.</p>
<p>CAUTION: For all situations identified above, refer to IRM 21.3.10.2 (1) b) for more information.</p>		

IRM 21.3.10.3.2 Revised Non-Authorized Third Parties section

1. **Do not refuse** to speak with a practitioner when you are unable to verify authorization. Refer to the following:
 - IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*;
 - IRM 21.1.3.4, *Other Third Party Inquires*; and
 - IRM 21.1.3.9, *Mailing and Faxing Tax Account Information*.

IRM 21.3.10.3.3(2) Revised paragraph regarding disclose to a third party

2. When the Form 8821 appointee calls IRS, assistors will accept the Form 8821 as valid and provide requested tax information if the taxpayer signed the Form 2848 authorizing their representative to disclose to another third party by checking Line 5a, Authorized Disclosure to Third Party. If the Form 2848 is not processed to the CAF database, the delegation authority is still valid if the Form 2848 is presented with the Form 8821. Accept these documents and provide the requested information if the all other essential elements are present, i.e., clear identification of the taxpayer, clear identification of the representative and appointee, and tax matters. 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. Refer to IRM 11.3.1.11, *Facsimile Transmission of Tax Information*, for more information on disclosure guidelines.

IRM 21.3.10.5 Deleted Electronic Account Resolution (EAR) section, remaining IRM sections re-numbered

IRM 21.3.10.8 Deleted Return Calls to Practitioners section, remaining IRM sections re-numbered