IRM PROCEDURAL UPDATE

DATE: 06/09/2026

NUMBER: ts-21-0626-0617

SUBJECT: Third Party Authorizations for Form SS-4

AFFECTED IRM(s)/SUBSECTION(s): 21.7.13

CHANGE(s):

IRM 21.7.13.3.7.1 Updated section title. Added signature, date, and title requirements for third party authorizations. Added instruction to refer to IRM 21.7.13.3.10, Form SS-4, Application for Employer Identification Number, Missing Information Necessary for Processing, if a third party designee's address or phone number matches the taxpayer's mailing address, location address, or phone number.

(1) Taxpayers may authorize a third party to receive the EIN on their behalf. Make sure the correct authorization document is received before releasing the EIN to the third party.

(2) The taxpayer may authorize a third party to answer questions about the completion of Form SS-4, Application for Employer Identification Number, and receive the newly assigned EIN on their behalf by completing the Third Party Designee (TPD) section and signing the Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee.

(3) An electronic signature will not be accepted to authorize third party disclosure. A hand written signature, date, and title are required. **#** [redacted] **#** . The signature must be dated and the IRS must receive the document within 120 days of that date.

Note: Refer to IRM 21.7.13.3.2.10, Form SS-4 Signature Requirements, and IRM 11.3.3.3, Disclosure to Third Parties Based Upon Taxpayer Request for Assistance, for additional information about disclosure to third parties when tax matters are involved.

(4) If the authorization documentation is incomplete or invalid (e.g., stamped or electronic signature), process the application, but **DO NOT** release the EIN to the third party.

Reminder: If the third party designee's address or phone number matches the taxpayer's mailing address, location address, or phone number, see IRM 21.7.13.3.10(4)(r), Form SS-4, Application for Employer Identification Number, Missing Information Necessary for Processing.