IRM PROCEDURAL UPDATE

DATE: 08/03/2026

NUMBER: ts-21-0826-0741

SUBJECT: 5 Business Day Processing Timeframe for Form 2848/8821 Removed

AFFECTED IRM(s)/SUBSECTION(s): 21.1.3

CHANGE(s):

IRM 21.1.3.3(13) Removed 5 business day processing timeframe for Form 2848/8821.

(13) Review all original unprocessed paper or faxed copies of the Form 2848 or Form 8821 and take the following action based on the If/Then chart shown below:

If	Then
Third-party states this is the first time they have submitted the form to the IRS	Fax the authorization to the CAF Unit at 855-214-7522 as soon as possible, no later than 24 hours after receipt of the form
Third-party states this is the first time they have submitted the form to the IRS **and Box 4 is checked** on Form 2848 or Form 8821	Treat the form as classified waste. See IRM 21.3.7.5.3(7), Form 2848 and Form 8821 Research and Processing. See Form 2848 or Form 8821 instructions under Forms, Instructions and Publications under SERP for a list of limited information a third-party may receive when Box 4 is checked.
Form 2848 or Form 8821 has been previously submitted via mail, fax, or through the TDC platform.	Treat the form as classified waste. See IRM 21.5.1.4.10, Classified Waste. Assistors at walk-in sites may return the Form 2848 or Form 8821 to the customer instead of treating as classified waste.

Note: Notate on AMS on the taxpayer’s account the name and role of the third-party. Example: DV/caller’s name/POA or TIA.

Reminder: The IRS continues to feel the impact of campus delays, but will continue to work all receipts of authorization on a first in, first out method. This policy will be updated as the impact of campus delays lessens.

Note: For the CAF function to process the Form 2848, Power of Attorney and Declaration of Representative, to the CAF file, it must be the October 2011 version or later. 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 revision or later. However, if you receive a revision older than the October 2011 version, you can provide assistance as long as all essential elements are presented on the Form 2848 and treat the form as classified waste after you complete the call. For the essential elements of a processable Form 2848 or Form 8821 see IRM 21.3.7.5.1, Essential Elements for Form 2848 and Form 8821.

When Part II of the Form 2848 contains a designation Level **H**, see IRM 21.3.7.5.6, Unenrolled Return Preparer (Level H) Representative Research, Incomplete Authorizations and Processing, for research requirements.