



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.3.7

SEPTEMBER 12, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits revised IRM 21.3.7, Taxpayer Contacts, Processing Third-Party Authorizations onto the Centralized Authorization File (CAF).

MATERIAL CHANGES

- (1) IRM 21.3.7.1.6(4), IPU 23U1054 issued 10-26-2023- Adding LITC and STCP information.
- (2) IRM 21.3.7.1.3.1(1), IPU 23U1054 issued 10-26-2023- Revised verbiage for classified waste cases received.
- (3) IRM 21.3.7.1.3.2(3), IPU 23U1205 issued 12-19-2023 - Adding in verbiage that the SDLN can be input with or without dashes in the EFS system.
- (4) IRM 21.3.7.1.3.2(4), IPU 24U0479 issued 04-02-2024- A comment is required in EFS if an authorization is received and line 4 box is checked for **“Specific Use”**
- (5) IRM 21.3.7.1.3.2(4) - Removed note from paragraph 4 pertaining to box 4 “Specific Use”, a comment is no longer required, a new drop down box was created in EFS with this closing action.
- (6) IRM 21.3.7.1.3.2(8) - A note was added for a new closing action that was created in EFS for “Specific Use”, box 4 authorizations.
- (7) IRM 21.3.7.1.4.4(4), IPU 24U0479 issued 04-02-2024 - A comment is required in TDC if an authorization is received and line 4 box is checked for **“Specific Use”**.
- (8) IRM 21.3.7.5.1(4a7) - Removed the word “individual ”, to clarify, a fiduciary can be loaded for IMF or BMF accounts.
- (9) IRM 21.3.7.5.1(4b) - adding a link to IRM 21.3.7.5.2(10) for Level E designation.
- (10) IRM 21.3.7.5.2(4), IPU 23U1054 issued 10-26-2023 - Defined site acronym in table.
- (11) IRM 21.3.7.5.2(14) - Removed South Carolina.
- (12) IRM 21.3.7.5.3(7), IPU 24U0479 issued 04-02-2024 - A comment is required in TDC or EFS if an authorization is received and line 4 box is checked for **“Specific Use”**
- (13) IRM 21.3.7.5.5.2(2), IPU 24U0479 issued 04-02-2024 - Adding a note for CAF accounts in “Good Standing”, when other representatives listed are not.
- (14) IRM 21.3.7.5.5.3(4), IPU 24U0479 issued 04-02-2024- Added email address as method of contact.
- (15) IRM 21.3.7.8.6(2), IPU 23U1205 issued 12-19-2023- Added MFT 35 as this should also be loaded if a module exist.
- (16) IRM 21.3.7.13(2) - Adding a link to IRM 25.13.1.2, Taxpayer Correspondence
- (17) Exhibit 21.3.7-1, IPU 23U1054 issued 10-26-2023- Defined site acronym in table

- (18) Exhibit 21.3.7-1 - added note that records are available on microfilm retention register for IMF and BMF dating back to January of 1969.
- (19) Exhibit 21.3.7-2, IPU 23U1054 issued 10-26-2023- Updating chart for MFT 13 and MFT 55 to clarify these inputs can be quarterly.
- (20) Various editorial changes throughout.

EFFECT ON OTHER DOCUMENTS

IRM 21.3.7, dated September 03, 2023 (effective October 1, 2024) is superseded. IPU 23U1054 issued, IPU 23U1205 issued 12-19-2023, IPU 24U0479 issued 04-02-2024.

AUDIENCE

All employees performing Centralized Authorization File (CAF) account work.

Lucinda Comegys
Director, Accounts Management
Taxpayer Services

21.3.7

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)

Table of Contents

21.3.7.1 Program Scope and Objectives

21.3.7.1.1 Background

21.3.7.1.2 Roles and Responsibilities

21.3.7.1.3 Enterprise File Storage (EFS) CAF POA Processing

21.3.7.1.3.1 Tier 1 Clerical Role

21.3.7.1.3.2 Tier 2 Tax Examiner Role

21.3.7.1.4 Taxpayer Digital Communication (TDC) CAF Overview

21.3.7.1.4.1 Secure Messaging

21.3.7.1.4.2 Overview of the Inbox Pane

21.3.7.1.4.3 Overview of the Information Pane

21.3.7.1.4.4 TDC Case Processing

21.3.7.1.5 Tax Pro Account

21.3.7.1.6 Audience-Processing Sites (CAF Function)

21.3.7.1.7 Program Management-Processing Time Frames

21.3.7.1.8 Program Controls-Filing and Maintaining Third-Party Authorizations

21.3.7.1.9 Acronyms and Terms

21.3.7.1.10 Related Resources-Related IRMs and Other References

21.3.7.2 Taxpayer Research Guidelines

21.3.7.2.1 Third-Party Research Guidelines

21.3.7.3 Representative CAF Number Processing

21.3.7.3.1 Assigning CAF Numbers

21.3.7.3.2 Providing Lost/Forgotten CAF Numbers

21.3.7.3.3 Merging Multiple CAF Numbers

21.3.7.4 CAF Updates - Taxpayer Record Updates

21.3.7.4.1 Third-Party Record Updates

21.3.7.5 Form 2848, Power of Attorney and Declaration of Representative and Form 8821, Taxpayer Information Authorization Overview

21.3.7.5.1 Essential Elements for Form 2848 and Form 8821

21.3.7.5.2 Form 2848 and Form 8821 Screening, Coding and Editing

21.3.7.5.3 Form 2848 and Form 8821 Research and Processing

21.3.7.5.3.1 Form 2848 and Form 8821- Processing Joint Filers

21.3.7.5.4 Authority to Substitute or Delegate

21.3.7.5.5 Suspicious Forms Log and the "Potential Fraud" Authorization Referral Process

21.3.7.5.5.1 Criminal Investigation (CI) Involvement in the CAF/POA Suspicious Forms Log and the "Potential Fraud" Authorization Referral Process

-
- 21.3.7.5.5.2 CAF Practice Codes and CAF/POA Suspicious Forms Log and the “Potential Fraud” Authorization Referral Process
 - 21.3.7.5.5.3 How To Report a Compromised or Potentially Compromised CAF Number
 - 21.3.7.5.6 Unenrolled Return Preparer (Level H) Representative Research, Rejections and Processing
 - 21.3.7.6 Form 706 U.S. Estate (and Generation-Skipping Transfer) Tax Return, Essential Elements
 - 21.3.7.6.1 Form 706 Screening, Coding and Editing
 - 21.3.7.6.2 Processing of Form 706
 - 21.3.7.7 International Processing
 - 21.3.7.7.1 Determining International Form 2848 and Form 8821 Inventories
 - 21.3.7.7.2 International Processing/Rejecting Authorizations
 - 21.3.7.7.2.1 International Processing Form 2848 Processing Addendum
 - 21.3.7.7.3 International Processing Timeframes
 - 21.3.7.7.4 Processing Bulk Shipments
 - 21.3.7.7.5 International Processing Written Statement POA
 - 21.3.7.8 Additional CAF Processing
 - 21.3.7.8.1 Form 944 Authorizations
 - 21.3.7.8.2 Civil Penalty Authorizations
 - 21.3.7.8.3 Affordable Care Act (ACA) Authorizations
 - 21.3.7.8.4 General Durable POA Authorizations
 - 21.3.7.8.5 Student Representative
 - 21.3.7.8.6 MFT 31/65 (Split Spousal Assessment) Authorizations
 - 21.3.7.8.7 BMF Large Corporation Authorizations
 - 21.3.7.8.8 Employee Plans (EP) Authorizations
 - 21.3.7.8.9 Exempt Organization Authorizations (EO)
 - 21.3.7.8.10 Blind Trust Authorizations
 - 21.3.7.8.11 Form 2553 Small Business Corporation Processing
 - 21.3.7.8.12 Specific Use Authorizations
 - 21.3.7.8.13 CAF Unpostables
 - 21.3.7.8.13.1 Processing Unpostable Listing
 - 21.3.7.8.14 Oral Tax Information Authorization (OTIA) Processing
 - 21.3.7.9 Office of Professional Responsibility (OPR)
 - 21.3.7.9.1 Eligibility Status Changes
 - 21.3.7.9.2 Authorizations Submitted by Suspended, Disbarred, or Ineligible Third Parties
 - 21.3.7.10 Deletions, Revocations and Withdrawals
 - 21.3.7.10.1 Form 2848 and Form 8821- Revocations and Withdrawals
 - 21.3.7.10.2 Processing a Revocation/Withdrawal
 - 21.3.7.11 CAF 77, Representative/Client Listing
 - 21.3.7.11.1 Processing of CAF 77 Listings
 - 21.3.7.12 Third-Party Undeliverable Mail, Notices and Correspondence

-
- 21.3.7.12.1 Undeliverable Third-Party Authorization No Longer Valid
 - 21.3.7.12.2 Undeliverable Mail/Deceased Third-Party
 - 21.3.7.13 CAF Communications, Reject/Return Authorization to Taxpayers
 - 21.3.7.13.1 Reject/Return Authorizations to Third-Party
 - 21.3.7.13.2 Rejecting Missing/Incomplete Authorizations
 - 21.3.7.14 Systemic Letters/Notices, Representative Notice CP 547
 - 21.3.7.14.1 Representative Notice CP 548 A-H
 - 21.3.7.14.2 Taxpayer and Representative Letters (CAF Letters)
 - 21.3.7.15 Transcripts
 - 21.3.7.15.1 Transcripts, BMF Account Merge
 - 21.3.7.15.2 Transcripts, IMF Account Merge
 - 21.3.7.15.3 Transcripts, EPMF CAF Merge
 - 21.3.7.15.4 Transcripts, EPMF NOMRG-848 and NOMRG-846
 - 21.3.7.15.5 Transcripts, EPMF-EP-CAF-PLN
 - 21.3.7.15.6 Transcripts, EPMF DOC 64-848 and DOC 64-846

Exhibits

- 21.3.7-1 State Mapping, Where to File Form 2848, 8821 and/or 706
- 21.3.7-2 Forms and Codes
- 21.3.7-3 Foreign Country Codes (A thru L)
- 21.3.7-4 Foreign Country Codes (M thru Z)
- 21.3.7-5 U.S. State Codes
- 21.3.7-6 Canadian Province Codes
- 21.3.7-7 Mexican Territory Codes
- 21.3.7-8 U.S. Possessions Country Codes

21.3.7.1
(10-01-2024)
Program Scope and Objectives

- (1) A third-party authorization is a signed document and/or an oral statement made by a taxpayer granting specific authorities to a third-party. Third-party authorizations include:
 - Form 2848, *Power of Attorney and Declaration of Representative*,
 - Form 8821, *Tax Information Authorization*,
 - Form 706, *United States Estate (and Generation-Skipping Transfer) Tax Return*,
 - Oral Disclosure Consent (ODC), a non-written tax information authorization, or
 - Third-Party Designee (also known as Check-box authority).

These authorizations may be submitted through paper submission via fax, online submission via Taxpayer Digital Communications (TDC) Platform, by mail or taxpayer contact directly with the Internal Revenue Service (IRS) for oral authorizations.
- (2) The Check-box authority election is made directly on the tax return or other form and is not recorded on the Centralized Authorization File (CAF). See IRM 21.1.3.3.1, *Third-Party Designee Authentication*.
- (3) Types of authorization authority are:
 - **Representative** - An individual the taxpayer has authorized to represent the taxpayer before the IRS.
 - **Designee** - An individual person or business entity the taxpayer appoints to receive and inspect confidential tax return information orally or in writing for the type of tax and years or periods specified by the taxpayer.
 - **Third-Party Designee** - An individual person that has been designated to receive and inspect confidential tax return information via telephone or **Check-box election** on a tax return.
- (4) Taxpayers have the right to retain an authorized representative of their choice to represent them in dealings with the Internal Revenue Service (IRS). Taxpayers have the right to be told that if they cannot afford to hire a representative, they may be eligible for assistance from a Low-Income Taxpayer Clinic.

21.3.7.1.1
(03-15-2023)
Background

- (1) The Centralized Authorization File (CAF) is a computerized system of records which houses authorization information from both powers of attorney and tax information authorizations. The CAF system contains several types of records, among them taxpayer and representative's records, tax modules and authorizations.
- (2) The CAF contains:
 - Taxpayer name, Taxpayer Identification Number (TIN), name control and signature date
 - Third-Party name, address, telephone number, fax number, name control, CAF number and status information
 - Type of tax e.g., MFT(s) and tax period(s)
 - Employee Plan number, if applicable
 - Source Document Locator Number (SDLN)
 - Authorization type, e.g., Form 2848, Form 8821, Form 706, etc.

- Representation designation level(s), e.g., **A** - Attorney, **B** - Certified Public Accountant (CPA), etc.
- Notice Indicator
- Authority granted by taxpayer(s) to the representative(s), .e.g., disclosure to third parties, substitute/add representatives, and/or sign return.

(3) Authorizations recorded on the CAF are generally submitted on:

- a. Form 2848, *Power of Attorney and Declaration of Representative*
- b. Form 706, *U.S. Estate (and Generation-Skipping Transfer) Tax Return*
- c. Form 8821, *Tax Information Authorization*
- d. Oral Tax Information Authorization (OTIA), paperless Form 8821

Note: For Specific Use Exception, See IRM 21.3.7.8.12, *Specific Use Authorizations*

#

21.3.7.1.2
(08-31-2021)
**Roles and
Responsibilities**

- (1) All employees will complete duties in accordance with Policy Statement 1-236, Fairness and Integrity in Enforcement Selection. See IRM 1.2.1.2.36.
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.
- (3) The Director of Accounts Management (AM) is responsible for the development and delivery of policy and guidance that impacts employees processing third-party authorizations to the CAF.

21.3.7.1.3
(08-31-2021)
**Enterprise File Storage
(EFS) CAF POA
Processing**

- (1) EFS is a platform that was implemented on October 1st, 2020. This platform allows for authorizations received by fax for both powers of attorney and tax information authorizations to be routed automatically into the EFS specific folder (or Tiers), where the authorizations are stored and processed onto the CAF database by CAF employees. Tier 1 is for clerical processing, Tier 2 is for tax examiner processing.
- (2) Authorizations received in the EFS system do not change the IRM procedures. The same procedures for paper authorizations are followed when controlling a case or determining the validity of the authorization in this system.
- (3) Cases should be worked in received date order, (first in, first out).
- (4) Ensure the correct OFP code is used to record all time spent on EFS cases.
- (5) Authorizations received should be viewed online, not printed.

21.3.7.1.3.1
(10-26-2023)
Tier 1 Clerical Role

(1) **Processing Tier 1 Authorizations:**

1. **Logging In:** Click the link *EFS Login* , no additional password is needed. The user will use their PIV Smart ID card PIN to gain access.
2. **My Fax Inventory:** From the home page, click on the “My Fax Inventory” tab and then click the “Get Next Fax” button. The T1 processing screen is displayed. Click on the Adobe Acrobat icon to enable Adobe Acrobat tool bar to view page numbers. Once the PDF icon is clicked, the pdf of the faxed CAF request will become visible.
3. **Create a CAF POA Request & Split Fax into Multiple Requests:** Within the gray T1 entry section enter request information (TIN, Name Control, etc.) from the PDF. Click “Add,” and the request is added as a line item. For more information on name controls, see IRM 3.8.44-4, Individual Master File (IMF) Name Control Job Aid and IRM 3.8.44-5, Business Master File (BMF) Name Control Job Aid.
4. **Edit a Line Item:** To edit a request line item, select the line item then click the “Edit” button. Update the T1 entry fields within the gray T1 entry section. Click the “Save” button. Click “Yes” to confirm the updates are saved.
5. **Classified Waste Requests:** Select the “Close” option, then choose the drop down selection “No Action” if the case is identified as a Classified Waste, do not proceed to the next step; for more information see IRM 21.5.1.4.10, Classified Waste.
6. **Post a Comment:** Click on the “Add View comments”. Click “Add Comment” in popup window. Write comment and click “Post”. Then click “Close”.

Note: Comments inform T2, management and Quality reviewers about record anomalies and areas of concern. A comment is required if the T1 case is not split on the same day it is acquired. Notate the reason why the T1 case could not be completed.
7. **Save and Navigate Back to Home Screen:** Click on the “Return to Task List” button. Click “Yes” when asked to confirm. Click on the “Request ID” to navigate back to this request or select another request for action.
8. **Complete T1 Processing:** Click “Complete Fax” button to complete the T1 processing Step. Click “Yes” to confirm completion. After completion, “The task has been completed” notification appears, and you are navigated to your task list.
9. **Reassign Request to Different T1 Queue:** Select “New Queue” from the “Change Queue” drop down list. Click the “Change Queue” button. Click “Yes” to confirm Queue reassignment. Within the “My Fax Inventory” screen, click on the “Get Next Fax” button to work inventory in the new queue.
10. **Sign out:** Once complete make sure to sign out of the EFS System.

21.3.7.1.3.2
(04-02-2024)
Tier 2 Tax Examiner Role

(1) **Processing Tier 2 Authorizations:**

1. **Log In and Get Next Case:** Click the link *EFS Login*, no additional password is needed. The user will use their PIV Smart ID card PIN to gain access.. Once logged in, ensure T2 Role is selected. When T2 role is selected, it will take you to “My Case Inventory” screen, click the “Get Next Case” button to view and work the authorization.

2. **Review CAF POA Request:** When the T2 processing screen is displayed, click on PDF icon within “Documents” list to view request. Click on “Fax info” tab to view entire fax.

Note: If a fax was incorrectly split in the T1 process, only work the fax pages associated with your case. If there is no case information associated with your case, work the first authorization from the “Fax Info” tab, send the rest of the authorizations back to T1. To send the rest of the case back to T1, select the case PDF document, then click “Request Correction”, this tab is located under the documents section. Another screen will populate, select source document and page numbers to send unworked portion of the fax back to T1, then click “Submit”.

Note: If an error is identified when reviewing the case information, (ie, name control or TIN/EIN incorrect), correct the case information before closing the case. IRM 21.3.7.1.3.1, Tier 1 Clerical Role(4)

Caution: The EFS Team deployed an enhancement to the system workflow directing cases containing 3 pages or less directly to T2, bypassing T1. These cases may be found in “My Case Inventory” under “Faxes (T2 Direct)”. All faxes received 3 pages and under are bypassing T1. These faxes are going directly to T2 case inventory. If the case being worked contains multiple authorizations, you must process and split each case accordingly. The SSN/EIN, Form, name control, and taxpayer sign date are the only required fields for input when working T2 Direct inventory and you are processing the authorization.

3. **Adding the SDLN:** In the SDLN section, type in the SDLN with or without the dashes (dashes are added automatically) and click “Add”.
4. **Post a Comment:** Click on the “Add View comments”. Click “Add Comment” in popup window. Write comment and click “Post”. Then click “Close”.

Note: Comments are used to inform management and Quality reviewers about record anomalies and areas of concern. A comment is required if the T2 case is not closed on the same day the case was acquired. Notate the reason why the T2 case could not be completed.

5. **Partial Requests Process:** Click “Partial Process” checkbox within the request section. Post a comment to explain the reason for Partial Request. Click on the “Comments” tab. Click “Add Comment” in popup window. Write comment and click “Post.” then click “Case” tab.
6. **Attaching PDF Documents:** Click “Add Documents.” Click “+”, select a PDF file, select “Other” for Form, and click “Finish” to upload the form.

Note: PDF documents are the only file types accepted in the EFS System.

7. **Possible Duplicate Case:** When working a case in EFS you **MUST** view the “Possible Duplicates” tab to check for duplicate cases associated with your case and to determine if the case assigned to you is a duplicate.
 - a. Research each potential case linked to your case, viewing the EFS case PDF documents and IDRS to confirm if the case is an actual “True Duplicate”.
 - b. Follow “**If-And-Then Chart**” below

IF	AND	THEN
The case is a "True Duplicate"	There are no other linked cases open	Close your case, "Duplicate No Action"
The case is a "True Duplicate"	There are other linked case(s) opened	Work and close each case using the instructions below

c. Take the following actions to work the case or cases associated with your case:

- Click on "Possible Duplicates" tab. This will populate cases associated with the case.
- To select a linked case, click on the Case ID number. The field will highlight in blue and the PDF document associated with the case will populate. If multiple cases are associated, click on each case you want to view.
- Once the case is selected, there are two options for the selected case, "View Case Details" which allows you to view the full case if needed and "Close as Duplicate", this allows you to close the linked case, if the case is a duplicate.

Note: If the case is **NOT** a "True Duplicate," no further action is required, proceed to work the case assigned to you.

Possible Duplicate Examples		
IF	AND	THEN
An authorization Form 2848 is attached to the case you are working.	After researching the "Possible Duplicates" tab you identify the linked case is a Form 8821.	No further action on the linked case is required, proceed to work the case assigned to you.

Possible Duplicate Examples		
An authorization Form 2848 is attached to the case you are working.	After researching the “Possible Duplicates” tab you identify the linked case is a Form 2848 and is an EXACT match to the case you are working. The linked case has already been worked and closed on EFS. After further IDRS research you confirm the authorization in question is already on file and is an EXACT match to the case you are currently working.	Close your case, “Duplicate No Action”
An authorization Form 2848 is attached to the case you are working.	After researching the “Possible Duplicates” tab you identify the linked case is a Form 2848, and is an EXACT match to the case you are working. The linked case is currently OPEN in EFS.	Work the case assigned to you and on the linked case “select” the “Closed as Duplicate” tab, to close out the duplicate case associated to the case you are working. Note: If multiple duplicate cases are identified, complete this action for each linked case.

8. **Complete T2 Processing:** Select a Closed status from “Close Status” drop down. Click “Complete Case”. Click “Yes” to confirm completion. After completion, “The task has been complete” notification appears, and you are navigated to your task list.

Note: A new closing code was added to EFS for “Specific Use” authorizations. When the **Specific use** line 4 box is checked on an authorization received in EFS, select the correct closing action from the drop down menu.

9. **Sign out:** Once complete make sure to sign out of the EFS System.

21.3.7.1.4
(05-31-2022)
**Taxpayer Digital
Communication (TDC)
CAF Overview**

- (1) Taxpayer Digital Communication (TDC) Platform allows authorization information from both powers of attorney and tax information authorizations to be submitted by practitioners who represent their client via this online service. Practitioners who use this system will have the capabilities to submit authorizations on Form 2848 and Form 8821. The authorizations can be electronically signed. The eGain system in CAF will be used to process these authorizations submitted by practitioners via secure messaging in the TDC Platform. Access to eGain requires a request via BEARS .
- (2) Electronic signatures appear in many forms. **Acceptable electronic signature methods include:**
 - A typed name that is typed into the signature block
 - A scanned or digitized image of a handwritten signature that is attached to an electronic record
 - A handwritten signature input onto an electronic signature pad or
 - A handwritten signature, mark, or command input on a display screen with a stylus device.
- (3) Only certain file types can be uploaded to the TDC system and there is a limitation on the file size. **Acceptable File Types and file size limits:**
 - 15MB file size limit
 - .pdf, .jpeg, .jpg, .gif file formats
- (4) Authorizations received in the TDC platform do not change the IRM procedures. The same procedure for paper authorizations are followed when controlling a case or determining the validity of the authorization in this system.
- (5) Cases should be worked in received date order, (first in, first out).
- (6) Ensure the correct OFP code is used to record all time spent on TDC cases.
- (7) Authorizations received should be viewed online, not printed.

21.3.7.1.4.1
(08-31-2021)
Secure Messaging

- (1) eGain is designed to use your Personal Identity Verification (PIV) to access the system, therefore no "login" is required. When you access the Secure Messaging application the Advisor screen displays.
- (2) The Advisor Logo is designed to work as a Home button. Users can click the Advisor logo to return to the Home screen.
- (3) The Advisor screen is divided into 3 panes: Inbox, Reply and Information.
 - **Inbox** – This pane defaults to Main and contains the user's inbox information. To access any of the messages in the inbox the user clicks on the desired message.
 - **Reply** - Not needed in CAF, only left in for informational purposes as this screen will be displayed in the eGain application.
 - **Information** – This pane contains information on the current case you have selected from the inbox. The information does not display until an inbox selection is made.

Note: Upon access, there is a hidden pane called Scratchpad. This pane can be expanded by clicking on the Scratchpad tab on the far right of the screen. This pane is used to write and save notes for future reference.

21.3.7.1.4.2
(08-31-2021)
**Overview of the Inbox
Pane**

- (4) Each pane can be fully expanded or compressed to better display the necessary information. Clicking the small arrows next to the various areas will maximize and minimize the panes. To adjust the panes without maximizing, click and drag the borders to adjust the dimensions.
- (1) The Inbox/List pane holds a great deal of information, of which there are multiple layers you can navigate to get down to specific details. This is your starting destination when you sign into the Advisor Desktop. Any activities you pulled or that have been assigned to you, will be in your inbox. From the Current Activities folder (Inbox), you can select the activities and begin working on them.
- (2) The List pane displays a list of Activities from the selected folder in the Folder pane:
- When the Current Activities folder is selected it displays the list of open activities assigned.
 - The List pane functions will display a preview of information about each Activity.
- (3) The Folder Pane contains folders for both Cases and Activities:
- Activities are filed in either Current (inbox) or Completed folders.
 - Cases are filed in either Open (has a current activity) or Closed folders.
- (4) The folder display can be changed in the List pane in the following ways:
- **Folders' tree:** The folders tree provides a folder structure that makes up the inbox. From here users can navigate directly to the desired folder, as well as create and delete personal folders or search folders.
 - **Breadcrumbs:** The breadcrumbs provided at the bottom of the Inbox are immediate shortcuts to the various folders and sub-folders of the inbox. The user can jump directly to the various folders of the inbox by clicking the arrows next to the breadcrumbs
- (5) The Inbox has a Sort-by option – It defaults to Activity ID. To change the Sort, click on “Activity ID” and select one of the options from the drop-down menu:
- Subject
 - Queue Name
 - Activity ID
 - Case ID
 - Created On

Reminder: Users should sort inbound messages by **Created On** to ensure they are working in received date order.

- (6) The options can be used to sort the order of the information displayed in the user's inbox. The arrow next to the Activity ID will change how the information is displayed (ascending or descending order).
- (7) The Ellipsis (more menu) is three vertical dots in the upper right of the Inbox. When a user clicks on the ellipsis a drop-down menu displays the following options:
- **Refresh** – Refreshes the information in the user's inbox.
 - **Pull** – Allows the user to pull cases from a queue.

- **Pick** – Allows the user to manually select activities to pull into their inbox list. Depending on the permissions given by the administrator, the user may be able to select activities from a specific department, queue, or user.
- **Transfer** – Transfer a selected activity. Depending on the permissions given by the administrator, the user may be able to transfer activities from a specific department, queue, or user.
- **Set Status** – Not used in CAF.
- **Pin/Unpin** – This option pins or unpins the selected activity to prevent/allow other users from pulling the activity.
- **Notes** – This option opens the Notes window, it can be used to view existing notes attached to a case. Also allows for input of new notes.
- **Layout** – Defaults to Responsive view and contains a pull right menu.

- (8) When there are multiple pages, the right or left arrows at the bottom of the Inbox can be used to display more pages.

21.3.7.1.4.3 (01-21-2021) Overview of the Information Pane

- (1) The “Information Pane” contains two tabs, the “Activity Detail” and “Activity Body”. There are four icons down the left-hand side of the pane. The first icon displays the Activity Pane information from above, the other three icons are:
- **Case** - when this icon is selected the Case Details and Case History tabs display across the top of the pane. The information displayed depends on which option is selected.
 - **Customer** - Not used in CAF.
 - **Knowledge** - Not used in CAF.

21.3.7.1.4.4 (10-01-2024) TDC Case Processing

- (1) The eGain system automatically takes the following actions after the taxpayer/authorized representative systematically authenticates:
- Assigns the case(s) to a “Queue” by received date.
 - Sends a welcome message to the authorized representative informing them that their submission has been sent for processing.
- (2) To access the eGain system, use the following link: *eGain*. No additional password is needed. The user will use their PIV Smart ID card PIN to gain access.
- (3) When you first login, you will need to configure your case settings, doing this will ensure you are assigned work correctly. To do this, go to the top right-hand corner of the home screen and select the drop down menu displayed next to your user name. From the drop down menu select “Options” and then “Pull Options”. You will now choose the “Queue” that you currently work based off of your site. You will only need to do this once, unless otherwise advised by your manager.
- (4) **Processing Authorizations in eGain:**
1. **To get a case:** use the “Ellipsis” (more menu) three vertical dots in the upper right of the “Inbox”. Click on the ellipsis drop-down menu, this displays several options, choose the **Pull** option, which allows users to pull the next case in the Queue based on received date.
 2. **Review CAF POA Request:** To view the submitted Form 2848 or Form 8821 click the Attachment icon (paperclip) that is displayed in the Inbox. To download the attachment, navigate to the Activity pane and select the

Activity body tab, then click the attachment file in the body of the message. The system prompts you to choose Open, Save or Cancel, choose Open to view the document.

Note: If a case in TDC contains multiple forms, only process the form that matches the case details, and treat the other form(s) as classified waste. For example, there are two form 2848's in the case, but only one can be processed. Only process the one that is associated with the TIN and form number (2848) in the case information.

3. **Transferring a Case:** Use the "Ellipsis" (more menu) three vertical dots in the upper right of the "Inbox". Click on the "ellipsis" drop-down menu, this displays several options, choose the **Transfer** option, which allow users to transfer the case to a queue, user or department. For example, if you receive a case that is not a LITC case, the case needs to be transferred back to the correct queue. Select the appropriate queue it should be routed to (ie, domestic or international).

Note: You can only transfer to a queue/user for which you have transfer permissions.

4. **Navigate to the Activity Pane:** This pane displays "Activity Details". From the Activity Details pane navigate down to "Classifications" to select a "Resolution Codes" for your activity, click on the "+" sign to expand and select your resolution code. Make sure to click "Apply" to save your resolution codes.

Note: You will be able to select multiple "Resolution Codes" for instances when you have partial requests.

5. **Adding the SDLN:** In the "Case Details Tab" type the SDLN in the IRS Case ID field with or without the dashes and click "Save".
6. **Adding a Note:** In the "Case Details" tab, navigate to the "Notes" section and click on "+" sign, to add a note.

Note: Notes are used to inform management and Quality reviewers about record anomalies and areas of concern. A note is required if the case is not closed on the same day the case was acquired, notate the reason why the case could not be completed.

Reminder: When the **Specific use** line 4 box is checked on an authorization received in TDC, a comment must be left on the TDC case to specify the authorization received was for specific use.

7. **Partial Requests:** In the "Case Details" tab, navigate to the "Notes" section and click on "+" sign, to explain the reason for Partial Request.
8. **Complete Processing:** Access the Case Details pane. Select "Closed" from the drop-down menu in the IRS Case Status field. Click on the "Save" button, then a pop will be displayed, click "Yes" to save the case. In the "Reply Pane" use the "Ellipsis" (more menu) three vertical dots in the upper right of the "Reply Pane". Click on the "ellipsis" drop-down menu, this displays several options, choose the **Complete** option, which allows users to close the case.

21.3.7.1.5 (07-19-2021) Tax Pro Account

- (1) Tax Pro Account is an online system, available to the public on July 18, 2021, that allows individual tax professionals to securely request third party authorizations for an individual taxpayer as power of attorney (POA) or tax information authorization (TIA), in lieu of filing a paper Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Au-

thorization. This service allows the tax professional to enter authorizations for their client using this on-line method, the authorization will automatically be loaded to the CAF Database. This automated process should have no impact to current CAF processes, see 21.2.1.63, Tax Pro Account.

- (2) A unique Source Document Locator Number (SDLN) showing "92" or "93" in field 7 and 8 will be denote the systemic input of an authorization within the Tax Pro Account.
- (3) There will be a unique 10 digit number reflected in the employee number field that indicates the request was submitted by the Tax Pro Account application. This number will start with "92" or "93" also and will be used to associate the CAF record with the electronic signature stored in the Electronic Storage and Retrieval service (ESSAR).

21.3.7.1.6 (10-26-2023) Audience-Processing Sites (CAF Function)

- (1) Domestic third-party authorization requests submitted on Form 2848, Form 8821 and/or Form 706 are centralized for processing at two Taxpayer Services sites:
 - Memphis Accounts Management Campus (MAMC)
 - Ogden Accounts Management Campus (OAMC)
- (2) International third-party authorization requests are processed at the Philadelphia Accounts Management Campus (PAMC) only, See IRM 21.3.7.7. Any International authorizations identified by IRS sites other than Philadelphia, must ensure the authorizations are **faxed to Philadelphia at (855) 772-3156** as soon as possible or at least within 24 hours of receipt.

Exception: International bulk receipts will be **mailed** as soon as possible or within 24 hours of receipt to Philadelphia CAF.

- (3) The Taxpayer Advocate Service (**TAS**) may have an expedite request that will receive immediate attention. All **TAS Expedite** authorizations will be marked "TAS Expedite-Hardship Case" and **faxed to 855-593-4051** for processing at the Ogden Accounts Management Campus within 24 hours of receipt.

#

- (5) The public submits authorizations to the CAF Function per the Form 2848 or Form 8821 *Where to File Chart* instructions. For a quick reference, see the state mapping table in Exhibit 21.3.7-1 for submitting domestic authorizations.
- (6) There are times when the public does not send their authorizations directly to the CAF for processing. Any office receiving an authorization, **must** fax the authorization to CAF for input as soon as possible or within 24 hours of receipt.
- (7) CAF Unit addresses and fax numbers are:
 - a. **Memphis Address:**
Internal Revenue Service

5333 Getwell Rd. Stop 8423
 Memphis, TN 38118
 Fax number 855-214-7519

b. **Ogden Address:**

Internal Revenue Service
 1973 N Rulon White Blvd. MS 6737
 Ogden, UT 84201
 Fax number 855-214-7522

c. **Philadelphia Address:**

Internal Revenue Service
 International CAF MS 4.H14.123
 2970 Market St.
 Philadelphia, PA 19104
 Fax number 855-772-3156
 Fax number 304-707-9785 outside United States

- (8) The CAF Function that receives the authorization is responsible for processing to the CAF, regardless of the state mapping.

Exception: All International Form 2848 or Form 8821 received in Ogden or Memphis must be forwarded to the Philadelphia CAF Function via fax within 24 hours unless considered bulk inventory, which will be mailed.

21.3.7.1.7
 (09-01-2022)

**Program
 Management-Processing
 Time Frames**

- (1) Receipts received in the CAF Functions are processed first in first out (FIFO), regardless of the method used to submit the authorization.
- (2) All receipts will be processed within 5 business days.
- (3) All receipts must be date stamped (automated or manually) .

Exception: International Bulk receipts, which are received in the hundreds to thousands, cannot be automated or manually stamped due to the high volume of receipts. For information on International Bulk receipts, See IRM 21.3.7.7.4, *Processing Bulk Shipments*.

- (4) When fax receipts are dated and time stamped via the fax machine, no further action is required as evidence of receipt.
- (5) Receipts received before 2:00 p.m. local time are considered received on the current day. Receipts received after 2:00 p.m. local time are considered received the next business day.
- (6) Use the IRS received date that is stamped on the authorization. See IRM 21.5.1.4.2.4, *Received Date Determination*.

Note: Receipts received in EFS and TDC are date and time stamped systemically with an IRS received date, these dates cannot be altered.

- (7) When unusual circumstances arise, or there is a systemic issue, and you cannot meet the time frame established above, contact the headquarters CAF analyst for potential re-routing of work.

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 13

21.3.7.1.8 (05-25-2022) Program Controls-Filing and Maintaining Third-Party Authorizations

- (1) Send authorization Forms to the C-Site in Kansas City after all actions are taken and the authorization is processed to the CAF. Ship documents by UPS or U.S. Postal Service using the following addresses:
 - Shipping by **UPS** (trucking or carrier service), is the preferred method and the shipping address for the C-Site is:
IRS
335 Geo Space Drive
Independence, MO 64056
 - If mailing by the **U.S. Postal Service** (not using a trucking or carrier service), the mailing address for the C-Site is:
IRS
333 W. Pershing Rd., Stop 6700CV
Attention: C-Site
Kansas City, MO 64108
- (2) Send the following types of documents for attachment to the original SDLN (Source Document Locator Number) after the requested action is taken, such as:
 - Revocations
 - Deletions
 - Suspensions
 - Disbarments
 - Any information being added to original SDLN
- (3) Authorizations are maintained in SDLN sequence, at the C-Site in Kansas City. The documents are filed in numerical order by purge year which is the first two-digits of the SDLN and in document number order, the last two-digits of the SDLN.

Note: EFS, TDC, OTIA and DA transmitted authorizations are maintained electronically until purged or terminated.
- (4) Submit records to the C-Site in Kansas City on Form 3210, Document Transmittal. The volume and SDLN number of each file must be included in the box.
- (5) OTIA and DA revocations require a CAF screen print of the original authorization. Revoke using original SDLN number and send it to files.
- (6) Authorizations for a Blind Trust are filed separately at the C-Site in Kansas City. Indicate clearly on the authorization that it is for a Blind Trust, so it can be maintained separately. Blind Trust cases are worked by the Ogden CAF Function.
- (7) Authorizations for Form 706, U.S. Estate (and Generation-Skipping Transfer) Tax Return, tax matters are filed separately at the C-Site in Kansas City. Indicate clearly on the authorization that it is for a Form 706, so it can be maintained separately.
- (8) Emergency requests, e.g., Court cases, TAS cases, etc., may be faxed directly to the Kansas City C-Site along with a completed Form 2275, *Records Request, Charge and Recharge*. The fax number is 877-929-1753. In FY21 CAF implemented two additional systems which electronically receive and

store Form 2848/8821 files electronically. Faxed submissions are stored electronically via the Enterprise File Storage (EFS) system. Form 2848/8821 are electronically uploaded and stored via the eGAIN Platform. To request a copy of authorizations processed via EFS/TDC, please reach out to CAF Program Analyst.

21.3.7.1.9
(09-13-2017)

Acronyms and Terms

- (1) For a list of acronyms see: <http://mysbse.web.irs.gov/sbseorg/glossary/default.aspx>
- (2) The following are the common acronyms found in this IRM:

Acronym	Definition
AMS	Account Management Services
CAF	Centralized Authorization File
EFS	Enterprise File Storage
EIP	Economic Impact Payment
DA	Disclosure Authorization Note: Obsolete
FOIA	Freedom of Information Act
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
ITIN	Individual Taxpayer Identification Number
LITC	Low Income Taxpayer Clinics
ODC	Oral Disclosure Consent
POA	Power of Attorney
RAF	Reporting Agent File
SSN	Social Security Number
SOR	Secure Object Repository
TAS	Taxpayer Advocate Service
TCD	Technical Communication Document
TDC	Taxpayer Digital Communication
TIA	Taxpayer Information Authorization
TIGTA	Treasury Inspector General for Tax Administration

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 15

Acronym	Definition
TIN	Taxpayer Identification Number

21.3.7.1.10
(03-26-2021)

Related Resources- Related IRMs and Other References

- (1) The Centralized Authorization File (CAF) assigns a unique identifying number to the taxpayer's authorized representative(s) on Form 2848, Power of Attorney and Declaration of Representative, or the taxpayer's designee(s) on Form 8821, Tax Information Authorization, and maintains the data in relation to the appropriate taxpayer accounts and tax modules. This system is part of Integrated Data Retrieval System (IDRS) processing. For information regarding the mechanics for completing certain actions, refer to:
 - IRM 2.3.31, Command Codes CFINK, RPINK, KAFFQ AND KAFTQ for CAF Inquiry,
 - IRM 2.4.7, Command Codes KAfrm, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P and KAFMC for CAF Update,
 - *IDRS Command Code Job Aid*
 - Document 6209, IRS Processing Codes and Information to research Master File Tax (MFT), Filing Status (FS), and Filing Requirement (FR) codes
 - IRM 2.3, *IDRS Terminal Responses*
 - IRM 2.4, *IDRS Terminal Input*
- (2) For practitioner authentication over the phone, refer to: IRM 21.1.3.3, *Third-Party (POA/TIA/F706) Authentication*.
- (3) IRM Guidelines for preventing unauthorized disclosures:
 - IRM 11.3.1, *Introduction to Disclosure*
 - IRM 11.3.2, *Disclosure to Persons with a Material Interest*
 - IRM 11.3.3, *Disclosure to Designees and Practitioners*
 - IRM 21.1.3, *Operational Guidelines Overview*
- (4) For information on powers of attorney, refer to the following:
 - IRS Publication 947, *Practice Before the IRS and Power of Attorney*
 - Treasury Department Circular No. 230, *Regulations Governing the Practice Before the Internal Revenue Service*
 - IRS Publication 216, *Conference and Practice Requirements*

21.3.7.2
(09-13-2017)

Taxpayer Research Guidelines

- (1) Research is conducted to assist in perfecting an authorization for processing. During research, perfect the document. Research must be conclusive or the authorization is rejected.
- (2) If the Taxpayer Identification Number (TIN) is not on the authorization, reject the authorization. See IRM 21.3.7.5.1(4)(d) for exceptions.
- (3) Use (CC) **CFINK** to determine if the authorization is already on file to avoid duplicate processing.
- (4) If the authorization has a Taxpayer Identification Number (Social Security Number (SSN)), Employer Identification Number (EIN), or Individual Taxpayer

Identification Number (ITIN), but is missing other taxpayer entity information, verify all taxpayer(s) or business entity information, using the following CC's to identify the taxpayer:

- **INOLES/ENMOD** - displays Master File entity data. The CC definer determines the kind of data requested. If the primary Taxpayer Identification Number (TIN) is unknown, research can be completed using the secondary TIN when the request is for a joint filed return. These CC's will provide cross reference SSN/EIN information.

Note: When researching taxpayer accounts it may be necessary to research both the valid and invalid sides of master file.

- **INOLEP** - displays plan numbers and filing requirements for Form 5500 *Annual Return/Report of Employee Benefit Plan*. If the filing requirements indicator is blank, there is no filing requirement. Letters "X", "Z" or "T" confirm filing requirements exist.
- **EMFOLI** - displays the plan number, the year and document locator number of filed returns.
- **IMFOLI/BMFOLI** - identifies tax periods and the **FYM** with filings.

21.3.7.2.1 (10-01-2013) Third-Party Research Guidelines

- (1) If the authorization does not provide a CAF number, use Command Code (**CC**) **RPINK** to research a third-party's record by name. **CC RPINK** is used to determine if the third-party already has an existing number before assigning a new CAF number.

Note: If multiple CAF numbers are found and you are unable to determine the correct CAF number to use, return the authorization to the third-party using the IAT letter tool, (sending Letter 861C, Power of Attorney, Tax Information Authorization and/or United States Estate Tax Return-, (Form 2848 ,Form 8821 , or Form 706),- Incomplete for Processing, requesting the correct CAF number.

- (2) If the authorization provides a CAF number for the representative or designee, use **CC CFINK** to verify the third-party's CAF number on the authorization is correct. Ensure entity information matches the information provided on the authorization.

Note: If the entity information **does not** match, use **CC RPINK** to locate correct CAF number for the representative or designee and annotate correct CAF number on the authorization.

21.3.7.3 (10-01-2013) Representative CAF Number Processing

- (1) An identifying number is assigned to each third-party when a CAF record is established. CAF numbers are unique numbers; different from the third-party's Taxpayer Identification Number (TIN) or Preparer Tax Identification Number (PTIN). A CAF number is systemically generated.
- (2) A third-party can request multiple CAF numbers to differentiate between multiple office addresses. The Second Name Line may be used to indicate "Location 1", "Location 2", etc.
- (3) Requests for multiple locations or CAF numbers must be received separately in writing and must contain:
 - Third-party name(s), name variation(s) and dated signature.

- Existing CAF number(s) and corresponding address(s).
 - A request for additional CAF number(s) and corresponding address(s).
- (4) A third-party can also request multiple CAF numbers to differentiate between related entities.
- (5) When assigning a CAF number(s), **DO NOT** enter titles in the suffix field (e.g., Atty., CPA, EA, etc.).
- (6) A Form 2848 representative can **only** be an individual.
- (7) A Form 8821 designee can be an individual or a business entity.

21.3.7.3.1
(09-01-2022)
Assigning CAF Numbers

- (1) Prior to assigning a CAF number to a third-party, research **CC RPINK** using the third-party's name, for more information see **IRM 21.3.7.2.1, Third-Party Research Guidelines**. This will prevent assigning a number in error.

Note: If the CAF number field is missing or invalid on the form or correspondence provided, additional research **must be** completed prior to assigning a new CAF number. Do not assign another CAF number for a representative with the same name and address, if research on **RPINK** shows one already exists. The CAF programming was updated to systematically identify when a TE attempts to assign another CAF number to a representative who already has a CAF number established. The following error message will be displayed on IDRS "REP Number 0000-00000R is already on CAF for this entry".

- (2) If a CAF number does not exist, add the third-party and assign a CAF number by taking the following actions:

- a. Access **CC FRM3P** to initiate the **ADD3P** screen,
- b. Enter required third-party data on **ADD3P** screen which will include the SDLN number and date.

Caution: When assigning CAF numbers, **Do Not** enter titles in the suffix field. (e.g., Atty., CPA, EA, etc.).

- c. A message will be returned **Representative Added NNNN-NNNNR**. Notate the new assigned CAF number on the authorization in the **CAF No.** area on Line 2 of the representative(s) information.

- (3) The following rules apply to assigning CAF numbers:

- If the third-party information is misspelled or illegible, do not assign a CAF number. Return authorization to third -party.
- You cannot change a CAF number to one that already exists (belongs to another third-party). Error message "**CAF NUMBER ALREADY EXISTS**" will display.
- CAF numbers are systematically generated using a two-digit combination of "**03**" for all three CAF Functions.
- The number you are changing cannot be greater than the most recently assigned CAF number by the system. If it is, an error message "**NEW CAF NUMBER IS GREATER THAN LAST ASSIGNED CAF NUMBER**" will display.

Note: If a CAF number is assigned in error, use the Integrated Automation Technologies (IAT) Letter tool to send Letter 1727C, Power of Attorney Representative Number, to inform the third-party a CAF number was assigned in error.

21.3.7.3.2
(06-20-2014)
**Providing Lost/Forgotten
CAF Numbers**

- (1) The CAF Function may receive correspondence for a lost or forgotten CAF number. Research and provide the CAF number as follows:
 - Confirm there is an existing CAF number(s) for the name and address provided.
 - Use IAT letter tool to send **Letter 1727C, Power of Attorney Representative Number**, to the third-party requesting the lost/forgotten CAF number.

21.3.7.3.3
(09-23-2011)
**Merging Multiple CAF
Numbers**

- (1) **All CAF merges must be approved and performed by technical leads only.** CAF merges will only be performed if you receive direct contact from the representative and the request must be in writing.
- (2) The following information is required by technical lead to approve any CAF Merge:
 - A copy of the letter from the representative requesting the merge providing the CAF number to be retained and the CAF number(s) they want to merge
 - Any notices or letters, e.g., CP 547, that are attached to the representative's merge request
 - A **CC RPINK** screen print(s) of the representative information for both the retaining CAF number and the CAF numbers to be merged
 - A **CC CFINK** screen print for each CAF number associated with the merge
- (3) Once approved, technical leads will use **CC UPNCF** to process the approved CAF merges.
- (4) If additional CAF numbers are identified for the same representative that are not listed on the representative's request, only process what is on the request.
- (5) The receiving CAF Function will complete the following consolidating actions:

Caution: The representative's name and name control for each CAF number must match to complete the merge. If they do not match, use **CC KAFRMR** to fix the incorrect name and name control, prior to merging CAF number(s).

- a. Access **CC CFINK** with the CAF number.
- b. Overlay **CC CFINK** with **CC KAFRMN** to merge CAF numbers.
- c. The response is **CC UPNCF** screen, input all required information to complete the merge. See **CC UPNCF** fields of entry to merge a CAF number and the message that the merge has been completed below:

UPNCF
REP-NUMBER =====>0000-99999R
REP-NM-CONTROL =====>YALE
DESIRED-REP-NUMBER> 0000-00008R
 CAF REP: 0000-99999R MERGED WITH NEW CAF REP: 0000-00008R
COMPLETE

- (6) Use the IAT Letter tool to send Letter 1727C, *Power of Attorney Representative Number*, to inform the third-party of the correct CAF number after the merge is completed.

21.3.7.4
(09-08-2016)
**CAF Updates - Taxpayer
Record Updates**

- (1) When Form 2848, Form 8821 or correspondence clearly indicates a taxpayer name change:
- Input **CC CFINK** with TIN.
 - Overlay CFINK with **CC KAFRMT**.
 - Response screen is **CC UPTCF**. Verify taxpayer name, name control information and overlay fields with correct information.

Note: The actions will change taxpayer's name only on the CAF database record. If taxpayer wishes to change their name or address of record, they must complete and submit Form 8822, *Change of Address*.

- (2) If the taxpayer's name on **CC INOLES** is spelled incorrectly, make a copy of the authorization and route the copy with a printed **CC INOLES** screen to the Entity Function.
- (3) Input **DECD** in the suffix field when proof of a deceased taxpayer is received.

21.3.7.4.1
(06-11-2018)
**Third-Party Record
Updates**

- (1) A representative/ designee may submit Form 2848, Form 8821 or correspondence via mail, fax(EFS) or TDC to update their information on the CAF database. Representative/ designee name(s), address(s), telephone or fax number(s) must be updated in the following situations:
- The "**Check if new**" box for address, telephone number or fax number is marked on Line 2 of Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*.
 - Signed and dated correspondence is received by fax or mail, specifically requesting a change to their third-party information.

Caution: If the address contains a physical street address as well as a PO Box, **only process** the address using the PO Box information.

Note: If representative/ designee contacts the IRS Toll Free phone line, advise representative/ designee that written correspondence must be obtained to process the updated information request.

- (2) To update the representative information:
- Research **CC RPINK** if the CAF number is unknown.
 - Once the CAF number is determined, input **CC CFINK** with CAF number.
 - Overlay **CC CFINK** with **CC KAFRMR** and transmit, your response screen is **CC UPRCF**.
 - CC UPRCF**, input the appropriate fields with the updated information. Issue a new source document locator number (SDLN) number and input the date of the representative's correspondence in the date field.

Caution: A new SDLN number **must** be created. You **cannot** use the original SDLN number. Write the SDLN number on the correspondence and file it with your regular block of work.

21.3.7.5
(09-08-2016)
Form 2848, Power of Attorney and Declaration of Representative and Form 8821, Taxpayer Information Authorization Overview

- (1) Form 2848, *Power of Attorney and Declaration of Representative*, must only be used to designate an individual eligible to practice before the Internal Revenue Service. For information on Powers of Attorney see IRS Publication 947, *Practice Before the IRS and Power of Attorney*.
- (2) Form 8821, *Tax Information Authorization*, or equivalent, can appoint any third-party to receive and inspect account information for the tax matter(s) and tax year(s) specified.

21.3.7.5.1
(10-01-2024)
Essential Elements for Form 2848 and Form 8821

- (1) There are five essential elements needed to process the Form 2848 and four essential elements needed to process Form 8821 authorizations to the CAF database. If an essential element is missing or incomplete, the authorization is unprocessable. Refer to IRM 21.3.7.13, *CAF Communications, Reject/Return Authorization to Taxpayer*, for procedures. If essential elements 1, 3, 4 or 5 are not present, the document **must be returned to the taxpayer** for domestic authorizations. For international authorizations, the document **must be returned to the representative**.
- (2) If only essential element 2 is not present, the document **must be returned to the representative** for both domestic and international authorizations. Essential element 2 does not apply to Form 8821.
- (3) If required information is missing for some of the representatives/designees identified on Form 2848 or Form 8821, take the following actions:
 - a. Make a copy of the original Form 2848, or Form 8821. Send copy of Form 2848 or Form 8821 to the taxpayer for domestic authorizations and to the representative for international authorizations.
 - b. Process the representative/designee that has provided the required information.
 - c. Annotate **"Processed"** next to the representative input to the CAF database. Apply appropriate coding and SDLN number.
 - d. Reject the copy of the authorization, requesting the missing information to process the authorization. Annotate **"Processed"** next to the representative/designee that was recorded to the CAF database.

Note: If an essential element is missing or incomplete, all issues/reasons for rejection **must** be addressed on the correspondence.

- (4) Essential elements are:
 - a. **Essential element 1** The taxpayer's dated signature is required. An electronically signed, printed or stamped signature is **not** acceptable. A hand printed (not typed) signature is acceptable.

Exception: An electronic signature received via the TDC platform is acceptable. Any authorization received with an electronic signature not submitted via the TDC Platform should be rejected, refer to IRM 21.3.7.13.1(4), *Reject/Return Authorizations to Third-Party*.

Exception: The signature **date** can be typed, stamped or handwritten.

Note: The document with the most recent taxpayer signature date, whether already processed to the CAF database or just received by fax or mail, with the same tax years and tax matters listed is the document that has representational authority for the taxpayer, e.g., a Form 2848 has already been

processed to the CAF database with a taxpayer signature date of March 31, 2024; however, another Form 2848 is received with a taxpayer signature date of December 31, 2023. The legal document would be the form with the taxpayer signature date of March 31, 2024 since it is the most recent signature date for the taxpayer.

1. For IMF joint accounts, each spouse must execute his or her own power of attorney or tax information authorization on a separate Form 2848 or Form 8821, to designate a representative/ designee even if the same representative/ designee is being named on the authorization.
Note: For an exception to this general rule, see IRM 21.3.7.5.3.1(2).
- acceptable to edit Sole Proprietor as the owner for the authorization when EIN is valid for Sole Proprietor and the title is missing.
3. A thumbprint or **X** with a witness signature is acceptable.
4. A hand printed (not typed) signature is acceptable.
5. When the taxpayer signs and dates the **Form 2848** before the representative, the signature dates of the taxpayer(s) and representative(s) **must be** within 45 days for domestic authorizations and **within 60** days for authorizations of taxpayers residing abroad. If the taxpayer's dated signature is more current than the representative's signature, the 45 (or 60) day rule does not apply. If the signature dates meet this requirement, the Form 2848 may be submitted and processed at any time.
6. Form 8821 must be received by the IRS within 120 days of the date it was signed and dated by the taxpayer only when the Form 8821 is being used to obtain tax information for a purpose other than addressing a matter with the IRS (**e.g.**, for income verification required by a lender). This 120 day requirement does not apply to a Form 8821 submitted to authorize disclosure for assisting the taxpayer with a tax matter with the IRS.
Note: The only time a taxpayer signature is not required is when a faxed Form 8821 Oral Tax Information Authorization (OTIA) is received from an internal source in the CAF function and line 7 is notated that this is an "Oral Tax Information Authorization", "Oral TIA", or "OTIA". For BMF accounts, the name and title must be notated on the OTIA of the individual granting this authority.
7. If the Form 2848 or Form 8821 is signed by a fiduciary, (e.g., executor/administrator/trustee of a bankruptcy, trustee of a trust/conservator/ designee/guardian/receiver/personal representative/ person in possession of property of a decedents estate, debtor in possession of assets in any bankruptcy proceeding by order of the court) research **CC ENMOD** or **CC INOLE** to verify that the person signing the form matches the second name line. If the name does not match CC ENMOD or CC INOLES, reject the authorization and request Durable Power of Attorney, court appointment papers, guardianship papers or Form 56.

- b. **Essential element 2** - Only applies to Form 2848. The representative's designation under which he or she is authorized to practice before the IRS must be present. Designation types (A - R) are listed below. In addition, the representative must list the licensing jurisdiction (state) or other licensing authority and their bar, license, certification, registration, or enrollment number, if applicable. The representative's signature and date are also required. An electronically signed, printed or stamped signature is **not** acceptable. For multiple representatives listed on the same form, only one signature date is required; however, all representa-

#

must list certain information in the Licensing jurisdiction (state) or other licensing authority and Bar, license, certification, registration or enrollment number columns depending on their designation level. See the required entries for each Designation Level (A-R) listed in the chart below.

Exception: An electronic signature received via the TDC platform is acceptable. Any authorization received with an electronic signature not submitted via the TDC Platform, should be rejected, refer to IRM 21.3.7.13.1(4), Reject/Return Authorizations to Third-Party.

Designation Level Requirements	
<ul style="list-style-type: none"> A - Attorney - enter two-letter state abbreviation, e.g., “NY” for New York, in which the attorney is admitted to practice in the Licensing jurisdiction column and list the associated bar or license number on Form 2848, if any. Note: Do not reject solely for the missing bar or license number if the state abbreviation or Licensing jurisdiction (state) or other licensing authority information is provided. Note: The definition of an “attorney” is an individual who is a member in good standing of the bar of the highest court of any state, territory, or possession of the United States, including a Commonwealth, or the District of Columbia. Caution: Tribal Court advocates and Social Security disability advocates are not “attorneys.” 	
<ul style="list-style-type: none"> B - Certified Public Accountant (CPA or LPA) - enter two-letter state abbreviation, e.g., “NY” for New York, in which they are licensed to practice in the Licensing jurisdiction column and their associated certification or license number in the Bar, license etc. column on Form 2848, if any. Note: Do not reject solely for the missing bar or license number if the state abbreviation or Licensing jurisdiction (state) or other licensing authority information is provided. 	
<ul style="list-style-type: none"> C - Enrolled Agent - enter Internal Revenue Service (IRS) as the licensing jurisdiction and the enrollment card number in the Bar, license etc. column. Note: Do not reject solely for the licensing jurisdiction information (IRS), if the enrollment card number is provided. The enrollment card number is an eight digit number beginning with 00 or 000, for example; 00011122-EA. 	
<ul style="list-style-type: none"> D - Officer - enter title of the officer, i.e., President, Vice-President, Secretary, Treasurer, etc. E - Full-time Employee - enter title or position, e.g., Comptroller, Accountant, Bookkeeper, etc. For more information, see IRM 21.3.7.5.2(10) F - Family member - enter relationship to taxpayer, e.g., spouse (husband or wife), parent (mother or father), child (son or daughter), sibling, (brother or sister). G - Enrolled Actuary - enter the enrollment card number issued by the Joint Board for the Enrollment of Actuaries. H - Unenrolled Return Preparer - Enter your PTIN. A PTIN is a nine-digit number always beginning with the alpha P(for example, P01234567). See IRM 21.3.7.5.6 for limited representation. K - Student (law, business or accounting) or law graduate practice. Enter LITC or STCP and attach copy of Authorization for Student or Law Graduate Tax Practice letter from TAS. See, IRM 21.3.7.8.5 R - Enrolled Retirement Plan Agent - enter the enrollment card number issued by IRS. Note: The Office of Professional Responsibility (OPR) may request designation level changes specific to a recorded authorization. Do not accept any CAF designation changes from any other functional areas, including Return Preparer Coordinator (RPC), Criminal Investigation (CI), and Treasury Inspector General for Tax Administration (TIGTA). Refer the requestor to OPR. 	

- c. **Essential element 3** - Acts authorized on Form 2848 or tax information on Form 8821, e.g., type of tax or tax form number, is required. Specific (or inclusive) Period(s) is/are required. Refer to IRM 11.3.3.2.1(3)(d), *General Requirements for Disclosure to designee of Taxpayer*. All tax periods listed on an authorization are input whether displayed on CC **IMFOL/BMFOL** or not. Refer to IRM 21.3.7.5.2(6).

Reminder: If the taxpayer is not limiting their designee’s authority to inspect and/or receive all confidential tax information

described in column (a), (b), and (c), the taxpayer may enter **not applicable** or **N/A** in column (d) on Form 8821. This is acceptable.

Note: Use of the four-digit year (e.g., 2008) generally is acceptable for both calendar year and fiscal year taxpayers. If the authorization does not provide a calendar year or fiscal year ending month use the year ending month as established for the entity.

- d. **Essential element 4** - Clear identification of the taxpayer, e.g., name,

#

validated. If the taxpayer’s TIN is not provided on the authorization, reject the authorization to the taxpayer for the missing information.

Exception: International authorizations that indicate W-7 on Line 3, research IDRS to locate the ITIN. If an ITIN is found, process the authorization. If an ITIN is not found, reject the authorization to the third-party for the missing information.

Exception: Authorizations where only the taxpayer’s TIN and Name Control are present on **CC INOLE** because the taxpayer has not yet been established on master file as filing a return, process the authorization after validating the TIN and name control match what is on file.

- e. **Essential element 5** - Clear identification of the third-party, e.g., name and address is required. A CAF number is not required. In FY 2021, Form 8821, **Line 2** was updated allowing two designees rather than one. Businesses use Form 8821 with the CAF number assigned to the business. Follow “**If-And-Then Chart**” below

IF	AND	THEN
A business name is displayed as the first designee of Line 2 Form 8821 and an individual is listed as the second designee of line 2 Form 8821	They both provide the business CAF number	Load the business CAF number ONLY as the individual is coming in under the Businesses CAF number. Do not assign the individual a CAF number in this instance. For procedures when a Business and Individual are listed on Form 8821, see ,IRM 21.3.7.4.1

IF	AND	THEN
A business name is displayed as the first designee of Line 2 Form 8821 and an individual is listed as the second designee of line 2 Form 8821	The business provides the business CAF number and the individual provides their own CAF number	Load the business CAF number and the individual CAF number in this instance. For procedures when a Business and Individual are listed on Form 8821, see,IRM 21.3.7.4.1

Note: If a business entity is named as an designee authorized to receive tax information, this will include all employees of the named business entity and a list is not required. However, when a Form 8821 is submitted with a list of additional designees attached and line 2 box is checked or annotated “**see attached list**” then each designee on the attached listing shall be entered to the CAF database as requested. The designees on the attached listing are authorized only for the tax periods and forms listed on Line 3 of the submitted authorization. If line 2 box is checked or annotated and a listing is not attached, only load the business and do not reject for the additional list. If a list of additional designees is attached and line 2 has not been annotated, process the business designee only and destroy the additional designee list as classified waste.

21.3.7.5.2
(10-26-2023)

Form 2848 and Form 8821 Screening, Coding and Editing

- (1) Stamp each form or correspondence with TE Identification number and date of closing action.

Note: An exception is given to Philadelphia International CAF Function for bulk inventory receipts.

Note: Forms or correspondence received in EFS or TDC are systemically stamped with the TE identification number and date of closing action.

- (2) Validate essential elements for Form 2848 and Form 8821 to ensure processability.
- (3) Code the authorization once you have determined it can be processed. The requirement to code is manager’s discretion.
- (4) Annotating the **SDLN** is always mandatory and is entered on the top portion of the authorization. The SDLN is constructed as follows:
 - a. **Digits 1 and 2** represent the purge year. Current, prior, and future tax year/period requests, the purge year will be determined by the signed date year plus 7 years and only 3 future years can be input.
 - b. **Digits 3 through 6** represent the control cycle processing week.
 - c. **Digits 7 and 8** represent the location code. The location codes are listed below.

Campus	Mail and Fax	OTIA	DA
Memphis Accounts Man- agement Campus (MAMC)	49	61 or 72	63 or 64
Ogden Accounts Man- agement Campus (OAMC)	29	82 or 83	92 or 93
Philadelphia Accounts Man- agement Campus (PAMC)	28	25	54 or 55

- d. **Digits 9 through 11** represent the blocking series. A block consists of 100 documents.
- e. **Digits 12 and 13** represent the document number of the blocking series. The first document begins with **00** and ends with **99** within the same purge year, control cycle, and block number. A block consists of 100 documents.

Note: The rest of the coding outlined below is not mandated, however, it has been found beneficial to the process and may aid both novice and experienced tax examiners in the processing of authorizations to the CAF database.

- (5) **Name Control (IMF) and (BMF)** The Name Control of the individual or business entity will be determined by using the current name line on **CC INOLES**.
 - a. There are 3 fields on master file that provide IMF Name Controls: Current IMF N/C, IMF N/C and SSA N/C.
 - b. There are 2 fields on master file that provide BMF Name Controls: Current BMF N/C Prior BMF N/C.
 - c. There are 2 fields on master file that provide EPMF Name Controls: Current EPMF N/C and Prior EPMF N/C.

Note: If the name and name control on the authorization does not match any of the Name and Name Controls on CC **INOLES**, then reject the authorization back to taxpayer for domestic and the representative for international.

- (6) **Fiscal Year Month (FYM)**- Verify that the FYM on the authorization matches the FYM on CC INOLE. **Some accounts especially business requests (e.g., 1120, 1065, 1041 etc.) have a Current FYM and a Prior FYM depending on the years requested.** In addition to CC INOLE research, you must research CC IMFOLI/BMFOLI as applicable to validate the correct FYM to avoid an unpostable condition. If they **do not** match, you must annotate the correct FYM on the authorization and process the authorization with the correct FYM.

Note: To assist in the processing of MFTs requiring an FYM, see “**If-And-Then Chart**” below:

IF	AND	THEN
After researching INOLES for the current FYM	There is no FYM present on CC INOLES (e.g., FYM is 00) and no filing requirements listed on CC IMFOLI/BMFOLI.	Use FYM 12 for processing
The requested years are given (e.g., 2000-2017) Research INOLES to see if there is a Current and Prior FYM. Research IMFOLI/BMFOLI	After research, there are Current and Prior FYM's on IMFOLI/BMFOLI.	Annotate the FYM for each year on the authorization then process accordingly. (this also applies to MFT 60) If the request had future years you would process under the Current FYM
After thorough research on IMFOLI/BMFOLI	There are no additional FYM's listed on the IMFOLI/BMFOLI	Process the current FYM for the requested years including future periods
Processing a MFT with a Plan number	There are multiple plan numbers listed on INOLES and the Plan Number is not on Form	Reject Form 2848 and/or Form 8821 for the plan number if multiple plan numbers are listed using the 861C letter.
Processing a MFT with a Plan number	The request is for one plan number and is missing from the authorization	Research IMFOLI/BMFOLI or TXMOD and process the end month for the plan listed on INOLES.

- (7) **Third-Party-** The third-party's address, city, state and zip code must be present. If the street address is not present:
 - a. Research using **CC RPINK** and edit on form.
 - b. If after research you cannot identify or confirm the third-party's address, return the authorization for clarification.
- (8) Determine the third-party designation and code to the left of the third-party name.

- (9) If you receive a Form 2848 for a Form 1040 series return with Designation Level D (bona fide officer) checked for one or more representative(s), reject the Form 2848 for any such representative. Individuals do not have officers.
- a. Level D should provide the title of the officer of the company in the licensing jurisdiction column, e.g., President, Vice President, Secretary, Treasurer, CEO, CFO etc.
- (10) If you receive a Form 2848 for a Form 1040 with Designation Level E, (full-time employee) checked for one or more representative(s), you must research to ensure there is a IMF and BMF relationship. A full-time employee's authority to represent a taxpayer is tied to their business relationship with the taxpayer and the employee is not permitted to represent the taxpayer unless the representation relates to the operation of the business.

Note: Full-time employees should provide the title or position they hold in the taxpayer's business in the licensing jurisdiction column, e.g., bookkeeper or comptroller.

- a. Use the If-And-Then chart below to assist in processing Level E Representation.

If	And	Then
The Form 2848 indicates Level E	<ul style="list-style-type: none"> The authorization provides an SSN and EIN Tax matters include both IMF and BMF issues 	<ul style="list-style-type: none"> Search IDRS to verify if the EIN is associated with a sole proprietorship, partnership or corporation and If the EIN is associated to a sole proprietorship, process the Form 2848 for both IMF and BMF tax matters to the CAF database. If the EIN is not associated to a sole proprietorship, reject the Form 2848, requesting separate authorizations because the taxpayers are not the same and the full-time employee generally cannot represent the IMF. <p>Exception: If the full-time employee is the named representative on Form 2848 for a partnership (Form 1065) or S Corporation (Form 1120S), the full-time employee also may represent an individual taxpayer who is a partner in the partnership or shareholder in the S Corporation.</p>

If	And	Then
The Form 2848 indicates Level E	<ul style="list-style-type: none"> The authorization provides only an SSN (no EIN) and Tax matters include both IMF and BMF issues 	<ul style="list-style-type: none"> Search IDRS for a cross reference EIN and If the EIN is for a sole proprietorship, process the Form 2848 for both IMF and BMF tax matters to the CAF database. If cross reference EIN is not found, reject the Form 2848 to request separate authorizations, one for the IMF and one for the BMF. <p>Note: You must have both Form(s) 2848 to process to the CAF database. In addition, both Forms 2848 must authorize the same named representative and must be signed by the same taxpayer.</p>
The Form 2848 indicates Level E	<ul style="list-style-type: none"> The authorization provides only an SSN (no EIN) and Tax matters include only IMF 	<ul style="list-style-type: none"> Search IDRS to locate a sole proprietor EIN then research CC CFINK to verify the named Level E is established for the sole proprietorship. If found, process the Form 2848. If not found, reject the Form 2848 for the associated BMF tax matters.

- b. If you are rejecting the Form 2848 in situations listed above, inform the taxpayer that the POA cannot be processed as submitted due to missing information. Request the taxpayer to resubmit the rejected POA along with the BMF EIN if a POA was submitted previously for business matters or request the taxpayer to resubmit the IMF tax matters POA along with the BMF tax matters POA.

(11) Designation Level F - Family Member must specify relationship to the taxpayer in the licensing jurisdiction column on page 2 of Form 2848:

- An individual can represent members of his/her **immediate** family.
- An immediate family member includes the following: spouse (husband or wife), child (son or daughter), stepchild, parent (mother or father), grandparent, grandchild, brother, sister, stepbrother or stepsister of the individual.
- In general, a family member such as uncle, aunt, niece, nephew or cousin **are not** considered an immediate family member: however, under certain circumstances, these family members may qualify. If you receive a Designation Level F and in the licensing jurisdiction column it states guardian or guardianship, a copy of the Court Appointed designation **must** be attached to Form 2848 to process the authorization. If the Court appointed designation is not attached, reject the Form 2848 for this missing information.
- If the relationship information is **not** present in licensing jurisdiction column on page 2 of the Form 2848, reject the authorization for this missing information.

- (12) If you receive a Form 2848 for Form 1040 with Designation Level G (the Enrolled Actuary), the enrollment card number must be entered in the Bar, license, certification, registration, or enrollment number column, Part II Declaration of Representative.
- (13) Licensed Public Accountant (LPAs) - An individual who is duly qualified to practice as a CPA (Certified Public Accountant) in any State, territory, or possession of the United States or the District of Columbia may represent a person before the IRS unless that individual has been suspended or disbarred from practice before the IRS. In many states, a registered or licensed public accountant (LPA) has the same rights and privileges as a CPA. An LPA in these states is eligible to practice before the IRS by virtue of their public accountant's license. The following is a non-exclusive list of states where a LPA has the same rights and privileges as a CPA:
- Alabama
 - Alaska
 - Arkansas
 - California
 - Colorado
 - Connecticut
 - Hawaii
 - Idaho
 - Maine
 - Montana
 - New Hampshire
 - New Jersey
 - New York
 - North Dakota
 - Ohio
 - Oklahoma
 - Oregon
 - Pennsylvania
 - Rhode Island
 - South Dakota
 - Tennessee
 - Vermont
 - West Virginia

Note: For the State of Oregon only - Any person who holds an **Oregon** public accountant's license, and who qualified for, and applied to take, the Uniform CPA examination before January 1, 2002, is eligible to practice before the IRS. In contrast, any person who holds an Oregon public accountant's license, but who has not qualified for, or applied to take, the Uniform CPA examination before January 1, 2002, and is not otherwise qualified to practice before the IRS, is not eligible to practice before the IRS.

LPAs from the above states may file a Form 2848 and use CPA Designation Level "B". The LPA should, but is not required to, place an asterisk (*) next to the designation level with an explanation that they are an LPA. Once received in the CAF Function, these cases will be input to the CAF database using the CPA Designation Level **B**.

- (14) LPAs in the following states do not have the same rights and privileges as a CPA (Certified Public Accountant). They are not eligible to practice before the

IRS unless the LPA is also an attorney or enrolled agent, enrolled retirement plan agent or enrolled actuary. LPAs (or RPAs) in the following states are not eligible to practice as CPAs before the IRS are:

- Delaware
- Illinois
- Iowa
- Kansas
- Michigan

Note: Public Accountants in Illinois and Michigan may be known as “Registered” Public Accountants (RPA) instead of a LPA.

- (15) Both lists are non-exclusive as a determination has not been made with respect to LPAs in the remaining states, the District of Columbia and U.S. Possessions.
- (16) If you receive a Form 2848 from another state other than listed above and the LPA is using the CPA “**B**” Designation Level, give to lead or manager to contact OPR at (202) 317–6897 for a determination on whether the use of the CPA Designation Level is appropriate.
- (17) Form 2848, Line 5a, Additional acts authorized and Line 5b, Specific acts not authorized may limit, or give additional, authority to the taxpayer’s representative(s).
- a. If Form 2848, Line 5a, grants any authorization other than disclosure to third-party, substitute/add representative(s) or sign a return, or limits any authorization as notated on line 5b, Specific acts not authorized on the Form 2848, code an “**M**” (Modified) in the left margin next to box 5a. Otherwise, code a “**U**” (unmodified) in left margin next to box 5a.
- Caution:** If the taxpayer states my representative cannot sign any agreements or consents on 5b, this would be a modification, since the form instructions state to list any specific deletion to the acts otherwise authorized in the power of attorney. Listing the acceptable reason, the representative has for authority to sign return is listed on 5a as instructed and would not be considered a modification.
- b. On the **KAFAD** screen, the **UN/MOD** field is already automatically populated with a “**U**”. If you have coded the document with an “**M**”, change the “**U**” to “**M**”
- For disclosure to a third-party, code a “**Y**” (Disclosure to third parties) in the left margin beside the representative(s) name(s).
 - For adding or substituting a representative, code a “**D**” (Delegate) in the left margin beside the representative(s) name(s).
 - For signature authority, code with an “**S**” in the left margin beside the representative(s) name(s).

Reminder: Pursuant to Treasury Regulation Section 1.6012–1(a)(5), an individual taxpayer required to file an income tax return other than a Form 1040NR, *U.S. Nonresident Alien Tax Return* must indicate on Form 2848, Line 5a, that the representative(s) is authorized to sign the return and must give the specific

reason for the agent's signature. See IRM 21.3.7.5.3 for the acceptable reasons.

Note: For an Unenrolled Return Preparer (Level H), or Student (Level K), **do not** code a “Y”, “D” or “S”.

- c. If there are multiple representatives listed on the Form 2848 and their authorizations vary, they must be coded individually:
- d. If a Form 2848, contains a combination of representatives with modified and unmodified authorizations, do not input as one document. Take the following actions:

Modified and Unmodified Authorizations	
1.	Photocopy authorization.
2.	Create a separate SDLN number for each document.
3.	Process the representative(s) information having the unmodified authority to the one document.
4.	Process the representative(s) information having modified authority to the second document.

- (18) If the box to receive notices and communications on **Form 2848** or **Form 8821** is checked, code an “N” (notice indicator) to the left of the third-party name and address requesting to receive notices.

Note: A module can carry only two “N” indicators.

21.3.7.5.3 (04-02-2024) **Form 2848 and Form 8821 Research and Processing**

- (1) The CAF processing sites will reject Form 2848 with a revision date prior to October 2011.
- (2) The CAF processing sites will reject Form 8821 when line one, **Taxpayer information** and line two, **designee** are the same. Return all Forms 8821 to the taxpayer using Letter 861C and provide the taxpayer with the following reason for rejection:

You do not need to submit a Form 8821, *Tax Information Authorization*, to inspect or receive your own confidential tax information. Additionally, please note that the IRS sends all original notices or written communications concerning your account to you (the taxpayer) at your last known address.

Note: In cases where there is a clear indication that the form was filed as a means of protection from identity theft or fraud, acknowledge by including Publication 5027, Identity Theft Protection and Victim Assistance, as an enclosure to your rejection letter.

- (3) Use the CAF **IAT** (Integrated Automation Technologies) tools available on your IAT Client to research IDRS and process all Authorizations to CAF.
- (4) **Line 1, Taxpayer information**, verify and enter taxpayer or business entity information. When the name on the request does not match the name shown on **CC INOLES**, and proper research determines the TIN is the correct taxpayer, use the name as shown on **CC INOLES** and update CAF information

to match. Refer to IRM 21.3.7.4.

Note: Allow processing of Form 2848 and/or Form 8821 when it can be determined through research that the taxpayer is a sole proprietor. As a sole proprietor business, the taxpayer files a tax return that includes Schedule C income and the matters they are authorizing the listed representative/ designee. This authority includes both their individual and business tax matters. If more than one sole proprietor EIN is found during research, reject the form to the taxpayer to determine the correct EIN. In addition, reject Form 2848 and/or Form 8821 that list more than one EIN on line 1.

Reminder: When researching a business EIN of a sole proprietor, there would never be an income tax liability tax return requirement associated with the EIN, e.g., Form 990, Form 1065 or Form 1120. You may see filing requirements that include, but are not limited to, Form 720, Form 940, Form 941, Form 943, Form 945 or Form 2290 associated with a sole proprietor EIN. CC INOLES research of the SSN should cross reference to the EIN.

- (5) **Line 2, Representative(s)/ designee(s)**, verify and enter representative/ designee information provided on Line 2. This includes the name, address, CAF number, PTIN number, telephone and fax number when provided on the authorization.

Caution: A PTIN is a nine-digit number always beginning with alpha P (for example, P01234567). Do **NOT** enter a PTIN that contain less than nine-digits, (for example, P012345).

- a. If the representative/ designee has not provided their CAF number on the authorization, complete research, using **CC RPINK** prior to assigning a CAF number.
- b. Line 2 of Form 2848 and Form 8821 includes a check box for the representative/ designee to receive notices and communications. If the box is checked to receive notices then enter the appropriate “**N**” code to allow the representative/ designee to receive copies of taxpayer notices.

Caution: No more than two representatives/ designees can be authorized to receive notices.

- (6) **Line 3, Acts authorized/Tax information**, verify and enter tax matter information. Input MFT code of the tax form along with the year(s) and/or period(s) requested.

Note: It is acceptable to process an authorization that lists Form 1040 and Form 940 to the TIN provided. However, when only a SSN is provided, process to Form 1040 and not Form 940 (nor any other business forms) to avoid rejecting these types when it can be determined it was a typo or carelessness of the submitter.

Exception: “Disregard the **Line 3** TEFRA statement, 1065 and consequential adjustments per Treasury Regulation 301.6223(c)-1(e)” when processing and do not reject for Form 1065.

Note: If research identifies MFT 31 for the years/periods requested refer to IRM 21.3.7.8.6, *MFT 31 Authorizations*.

Note: For **Fiscal Year Month (FYM)**, verify that the FYM on the authorization matches the FYM on CC INOLE. If they do not match, annotate the correct FYM on the authorization and process the authorization with the correct FYM. This includes Civil Penalty modules. See IRM 21.3.7.5.2(6).

(7) **Line 4, Specific use**, is not loaded to the CAF. Treat as classified waste.

Note: When the **Specific use** line 4 box is checked on an authorization received in EFS or TDC, a comment must be left on the EFS or TDC case to specify the authorization received was for specific use.

(8) **Line 5a, Additional acts authorized, Form 2848**, verify Additional acts authorized information which allows the taxpayer to grant additional authority. **Line 5b, Specific acts not authorized**, may limit authority to the representative(s). Pursuant to Treasury Regulation Section 1.6012-1(a)(5), an individual taxpayer required to file an income tax return other than a Form 1040NR **must** indicate on Form 2848, **Line 5a**, that the representative(s) is authorized to sign the return and must give the specific reason for the agent's signature. The acceptable reasons that should be placed on Line 5a, Additional acts authorized, of Form 2848 are:

- Disease or injury,
- Continuous absence from the U.S. (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return, or
- Specific permission is requested of and granted by the IRS for other good causes.

Note: While the instructions to the form provides specific language that could be used to properly grant the authority of the third-party to sign the return, the language in the instructions is not the exclusive language to be entered on the form, if the taxpayer expresses the intent to have the third-party to sign on their behalf for a valid reason under the regulation permitting them to grant that authority. Thus, any text provided by the taxpayer that includes intent is acceptable.

(9) **Line 6, Form 2848**, Retention/revocation of prior power(s) of attorney or **Line 5 Form 8821**, Retention/revocation of tax information authorization.

Note: A new version of Form 8821 was released 01--2021, the prior version of this form on **Line 5** contained the check box notice indicator for notices. The check box notice indicator was moved to **Line 2**.

- a. If **Line 6, Form 2848** or **Line 5 Form 8821** is not checked, input action code **R** in the **TYP ACT** field to revoke all previous existing authorizations.
- b. If **Line 6, Form 2848** or **Line 5 Form 8821** is checked, a copy of the existing authorization or correspondence from the taxpayer stating they want to retain an authorization must be attached. Input action code **"A"** to add the authorization, do not use action code **"R"** to revoke or replace.

- c. If **Line 6**, Form 2848 or **Line 5 Form 8821** is checked, and a copy of the existing authorization or correspondence from the taxpayer is not attached, reject the authorization. Research the CAF prior to rejection to verify an authorization is recorded that may need to be retained. If there are no authorizations recorded on CAF then process the authorization without regard to the box being checked.
- (10) **Line 7, Form 2848** and **Line 6 Form 8821**, verify the Taxpayer's signature, signature date and title information. Enter the taxpayer's signature date of the authorization to CAF.

#

- b. For minor children signature requirements, see IRM 11.3.2.4.10, *Minors*.

Note: A new version of Form 8821 was released 01--2021, the prior version of this form on **Line 6** contained the check box indicator for retention/revocation requests. The retention/revocation check box indicator was moved to **Line 5**.

- (11) Part II of Form 2848 provides representative information. Verify the representative(s) enters his/her designation, licensing jurisdiction (state), Bar, license, certification, registration, or enrollment number (if applicable), signature and date. See IRM 21.3.7.5.1, *Essential Elements of Form 2848*, for designation listing. If this information is missing, follow IRM 21.3.7.13 for rejection procedures.
- (12) Process each representative as a separate transaction. If information is missing for one representative, timely process all other representatives listed prior to rejecting with the IAT Letter tool Correspondence Letter 861C, *Power of Attorney*, Form 2848 or Form 8821 Incomplete for Processing. Take the following actions:
- a. Make a copy of the Form 2848 or Form 8821 . The original incoming authorization will remain at IRS and the copy of the authorization will be returned to the representative for domestic or international authorizations, when representative information is missing.
 - b. Process the representative(s) that has provided the required information.
 - c. Annotate "**Processed**" next to the representative recorded to the CAF. Apply appropriate coding and SDLN number.
 - d. Reject the copy of the authorization, requesting the missing information to process the authorization.

Note: When the rejected authorization comes back in, add to the CAF using a new SDLN.

- (13) Form 2848, provides a PIN box near the signature line on revisions prior to July 2014. This box was for a signature authorization on all previously submitted e-services Disclosure Authorization (DA) transmissions only.
- (14) If all essential elements are present, process Form 2848 and Form 8821.
- (15) For processing domestic authorizations, refer to Exhibit 21.3.7-5, *U.S. State Codes*. For international authorizations, refer to IRM 21.3.7.7.1, *International Processing*.

21.3.7.5.3.1
(11-22-2022)

Form 2848 and Form 8821- Processing Joint Filers

- (1) If a joint return has been filed, one or both spouses may choose to be represented by the same or different POAs. Effective for Form 2848, revision date of October 2011 or later, if both spouses choose to be represented by the same individual(s) or different individual(s), both spouses are required to file and sign separate Forms 2848. If only one spouse is to be represented, only the represented spouse is required to sign the Form 2848. Regardless, any authorized representative for either spouse is allowed access to tax information related to the joint tax return.

Note: If either joint filer is seeking relief from joint and several liability under section 6015, or relief from the effect of community property laws on an item of community property under section 66(c), then the requesting spouse must refer to innocent spouse relief on line 3 of the Form 2848, and enter "Form 8857" in the "Tax Form Number" column. Alternately the requesting spouse can attach an executed Form 8857 to the Form 2848.

- (2) Effective for Form 8821, if spouses file a joint income tax return, either spouse may designate a designee(s) to receive or inspect the return without the consent of the other spouse. Each spouse should complete his or her own authorization to designate a designee(s). However, if both spouses submit one Form 8821 and both sign the authorization, process to both taxpayers. If only one spouse signs, process the Form 8821 to the signing spouse only.

Note: Form 8821 does not have a revision restriction. Process Form 8821 regardless of the revision date if required essential elements are provided.

21.3.7.5.4
(09-11-2015)

Authority to Substitute or Delegate

- (1) Only the taxpayer can grant a recognized representative the additional authority to substitute or delegate authority. The notice of substitution or delegation must be signed by the representative appointed on the power of attorney. See 26 CFR §601.505(b)(2), Conference and Practice Requirements; Statement of Procedural Rules. Additionally, the notice of substitution must be submitted in accordance with the below requirements or be returned to the recognized representative.

- The notice must be submitted with a copy of the original power of attorney reflecting the authority to delegate.
- The new representative must meet Circular 230 criteria.
- The notice must specify the new representative's name and mailing address.
- If there is more than one representative, the designated representative to receive notices must be clear.

21.3.7.5.5
(10-11-2022)

Suspicious Forms Log and the "Potential Fraud" Authorization Referral Process

- (1) The Centralized Authorization File (CAF) function has discovered that certain individuals have tried to gain access to taxpayer account information by filing fraudulent authorizations such as Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization. For this

for CAF employees to refer authorizations with suspicious characteristics for further review.

#

#

#

#

- a. **Do Not** process the authorization(s).
- b. **Provide** the document(s) to your manager and/or lead as designated by your site for review of the potentially “suspicious” authorization(s).

Note: Authorizations received in EFS or TDC should be closed out in both systems and the **Case ID** forwarded via e-mail to the manager and/or lead as designated by your site for review. A case history is required in both system before closing the case (eg., potentially **suspicious** authorization, no further action is required. The designated site staff should add the case to the suspicious log file with the Case ID number).

#

- d. Each CAF site will add the following information to their respective CAF Suspicious Log:
 - Date of Discovery,
 - EFS or TDC Case Id number
 - CAF Number,
 - Form Number (Form 2848 or Form 8821),
 - Representative/ designee Name,
 - Taxpayer TIN and Name, and
 - Any pertinent comments, if applicable.

#

- (5) Each CAF site must review the “returned” referral log once it has been marked “REVIEWED”.
 - a. Any case marked “**ok to process**” will be processed to the CAF Database within 3 business days.

Note: For authorizations received via EFS or TDC you must go back into the system and reopen these cases. The case should be worked and closed on the system the authorization was received in.

21.3.7.5.5.1		#
(06-29-2018)		#
Criminal Investigation		#
(CI) Involvement in the		#
CAF/POA Suspicious		#
Forms Log and the		#
“Potential Fraud”		#
Authorization Referral		#
Process		#
		#
		#
		#
		#

- (3) Once confirmed fraudulent, the CAF HQ Analyst notifies the TS Incident Response Team.

21.3.7.5.5.2	(1) Recently discovered incidences of fraud, perpetrated by identity thieves using existing CAF numbers, made it necessary for CAF processing to add two new	#
(04-02-2024)		#
CAF Practice Codes and		#
CAF/POA Suspicious		#
Forms Log and the		#
“Potential Fraud”		#
Authorization Referral		
Process	the Practice Codes to the CC CFINK record will ensure IRS staff who use the CAF to authenticate third parties will have accurate information for authenticat- ing third parties and strengthen the security of taxpayer information.	
	(2) The two new CAF Practice Code fields are:	#
		#

Note: Cases received via mail with “Pending” status already on **IDRS** “CC CFINK” should be placed on the suspicious forms log. Cases received in EFS or TDC with “Pending” status already on **IDRS** “CC CFINK” should be placed on the suspicious forms log and the case should be closed off the system, IRM 21.3.7.5.5, Suspicious Forms Log and the “Potential Fraud” Authorization Referral Process.

Note: If the authorization form lists a representative whose CAF account is coded but also has more than one representative/designee listed and those CAF

accounts are in “Good standing”, process the other representatives/designees listed on the authorization form.

Exception: If the authorization itself has suspicious characteristics, then follow the procedures in IRM 21.3.7.5.5, Suspicious Forms Log and the “Potential Fraud” Authorization Referral Process

- **Cancelled -“C”**a CAF number that has been **confirmed** as compro-

#

Note: Cases received via mail with “Confirmed” status already showing on **IDRS** “CC CFINKH” should be kept in a secure area for seven years from the signature date of the authorization.

Cases received in EFS or TDC with “Confirmed” status already showing on **IDRS** “CC CFINKH” on the authorization will automatically be retained by the EFS and TDC systems for seven years. Cases received with this status should be closed “no action” and a case history must be left on EFS or TDC.

Note: If the authorization form has more than one Representatives listed and those CAF accounts are in “Good standing”, process the other representatives listed on the authorization form. Unless, the authorization itself has suspicious characteristics, then follow the procedures in IRM 21.3.7.5.5, Suspicious Forms Log and the “Potential Fraud” Authorization Referral Process, to report a potentially compromised CAF account

- (3) CAF employees designated to work the CAF Suspicious Log will use the IAT CAF Input tool to input these two Practice Codes.
- (4) IRS personnel can identify these two practice code fields when researching a CAF number using the command code CFINK. The CAF status code field will read as:
 - “P” CAF STATUS: PENDING REVIEW
 - “C” CAF STATUS: CONFIRM FRAUD

for more information see IRM 21.1.3.3(4) and (5) of Third-Party Authentication.

21.3.7.5.5.3 (04-02-2024) **How To Report a Compromised or Potentially Compromised CAF Number**

- (1) IRS personnel may be made aware of potentially fraudulent CAF activity through taxpayer contact or become aware during their normal duties and/or case handling. They could also be contacted by someone using a CAF number that is marked Pending Review.
- (2) In addition to reporting suspicious or potentially fraudulent use of authorizations, all IRS personnel should report contacts involving the use of compromised or potential compromised CAF numbers to the CAF function for action or further review.
- (3) To report suspicious activity, you are required to click on the following link, *CAF Suspicious Activity Form* and complete the CAF Suspicious Activity Form. Once the form is completed, click “Add”, then click “Submit”. This will prompt you to send an e-mail to *TS SUSP Auth email box.

(4) The following information is needed in the referral, if known:

- Name and contact number of person who reported suspicious activity
- Name and contact number of IRS employee referring suspicious activity (if different from above)
- Name, email address, and contact number for the third-party
- CAF Number
- Third-Party Name (CAF Rep)
- Third-Party TIN
- Date and Time suspicious activity was reported to IRS

Note: All reports of fraudulent use of third-party authorizations will be investigated, if fraud is confirmed the CAF HQ Analyst will notify the TS Incident Response Team.

21.3.7.5.6 (03-15-2023)

Unenrolled Return Preparer (Level H) Representative Research, Rejections and Processing

- (1) The Unenrolled Return Preparer (designation Level **H**) can only file a Form 2848 if the representative prepared and signed the tax return for the year(s) or periods(s) submitted and the return is under examination with the IRS.
- (2) The October 2011 revision of the Form 2848 added the Level I designation for Registered Tax Return Preparer. On Feb. 11, 2014, the U.S. Court of Appeals for the District of Columbia Circuit upheld the decision of the lower court in the case of Loving vs. IRS, finding insufficient statutory support for the IRS's regulation of federal tax return preparers. This court decision removes the Level I, Registered Tax Return Preparer designation. If the CAF function receives a Level I designation for processing, it shall be treated as a Level H, Unenrolled Return Preparer.
- (3) Beginning January 1, 2016, Unenrolled Return Preparers, Level **H**, must participate in the Annual Filing Season Program (AFSP). For returns prepared after December 31, 2015, the only Unenrolled Return Preparers who may represent taxpayers are those who participate in the IRS AFSP and only in respect to a return they prepared.
 - a. The Annual Filing Season Program is a voluntary program that allows limited practice rights for return preparers.
 - b. The IRS issues an Annual Filing Season Program Record of Completion to return preparers who obtain a certain number of continuing education hours in preparation for a specific tax year.
 - c. Annual filing season program participants do not have unlimited practice rights. Their rights are limited to representation of clients whose returns they prepared and signed, but only before revenue agents, customer service representatives, and similar IRS employees, including the Taxpayer Advocate Service. They cannot represent clients whose returns they did not prepare and sign, nor can they represent clients before the collection or appeals functions.
 - d. The AFSP record of completion is not required to be attached to the Form 2848 submission for processing to the CAF database.
- (4) The Form 2848 requests the representative to provide a valid PTIN. The inclusion of this information on the Form 2848 is an aid to agency personnel verifying certification status and is a required element for processing to CAF. The CAF employee will enter the PTIN onto the CAF database. The PTIN is a required field when input is in conjunction with a Level **H** designation authority.

- (5) All Level **H** authorizations must be researched to ensure eligibility. Take the following steps to ensure that the Level **H** representative can be added to the CAF database:

Note: You must research the primary account for the information below when a return has not posted to the TIN and the tax period(s) listed on the Form 2848 with a TC 594 and a cross referenced TIN present.

- a. Verify the taxpayer/business name on the Form 2848 matches with information found using CC **INOLE**.

- If the information matches on CC **INOLE**, proceed to the next step.
- If the information does not match on CC **INOLE**, return the Form 2848 to the taxpayer using the **IAT Letter tool**, Correspondence Letter 4527C, stating we cannot verify the taxpayer's entity information. In addition, input a narrative on AMS documenting the rejection.

- b. Verify the tax year(s) or period(s) are under examination, e.g., **FRZ -L**, **TC 922** or **TC 925**, is present on the tax module using CC **TXMOD**. Use CC **IMFOL** or CC **BMFOL**, with definer **I** or **T**, if CC **TXMOD** is not available.
- c. Verify that a PTIN exists on the module indicating a paid preparer using CC **RTVUE**, CC **BRTVU** or CC **TRDBV**.
- d. Verify the PTIN found during research in paragraph (c) above with the PTIN provided on the Form 2848. Ensure the PTIN number belongs to the PTIN holder using CC **RPVUE** located in paragraph (c) above.

- (6) After research is complete, follow below to determine if the Form 2848 should/should not be processed to the CAF database.

- If the examination indicator and the return preparer PTIN information is found, process the Form 2848 to the CAF database.
- If the examination indicator is not found and/or the paid preparer's PTIN information is not valid, return the Form 2848 to the taxpayer using the CAF **IAT Letter tool**, Correspondence Letter 4527C. Input a history item on AMS documenting the rejection.

- (7) Level **H** representation **cannot** be granted the following authority:

- a. The power to sign tax returns or extensions of period of limitations.
- b. The authority for future periods.
- c. The authority to delegate or substitute.
- d. The authority to disclose to third parties
- e. The authority to represent for civil penalties

- (8) Accept a note/letter or oral information from the taxpayer saying that the representative prepared the original return. We can also accept a photocopy of the original return indicating that the representative prepared the original return. In addition, CAF can accept documentation that proves a return is under exami-

nation either by note/letter stating the taxpayer requested an examination reconsideration or a copy of a proposed letter of examination from the IRS.

Note: In situations where the Form 2848 is being rejected for the above reasons and a Form 8821 is already on file, return the Form 2848 to the taxpayer using the **IAT Letter tool** Letter 4527C. State in the open paragraph, **“Your representative does not qualify for Level H representation. A Form 8821 is not required since you have previously submitted the form and it is already recorded.”**

21.3.7.6
(10-01-2013)
**Form 706 U.S. Estate
(and Generation-
Skipping Transfer) Tax
Return, Essential
Elements**

- (1) Below are the essential elements for a Form 706 authorization to be processed.
 - a. **Essential element 1** - Clear identification of the decedent's name, address, taxpayer identification number.
 - b. **Essential element 2** - Date of Death.
 - c. **Essential element 3** - Executor's dated signature.
 - d. **Essential element 4** - Third-party's designation (must be designations Attorney, Certified Public Accountant (CPA) or Enrolled Agent).
 - e. **Essential element 5** - Third-Party's dated signature.

Note: Electronic signatures are acceptable for Form 706, do not reject electronic signatures.

- (2) If an essential element is missing or incomplete, the authorization is invalid. Refer to IRM 21.3.7.13.2, *Rejecting Missing/Incomplete Authorizations*.
- (3) If essential elements 1-3 are not present, the document **must be returned to the Executor shown on the Form 706**.

Note: For International processing, the document **must be returned to the representative**.

- (4) For missing elements 4 or 5, you must return the form to the representative indicated on Form 706.
- (5) **Do not** attempt to return the Form 706 to the deceased taxpayer for the missing elements.

21.3.7.6.1
(11-17-2010)
**Form 706 Screening,
Coding and Editing**

- (1) Authority for Form 706 is limited to Designation Levels A, B or C.
- (2) Refer to IRM 21.3.7.5.2, **Form 2848 and Form 8821, Screening, Coding and Editing** for applicable instructions.

21.3.7.6.2
(03-15-2023)
Processing of Form 706

- (1) When a photocopy of Form 706 is received, process photocopied pages one and two of Form 706 to the CAF.
- (2) When an original Form 706 is received, photocopy pages one and two of Form 706 for processing to CAF, prior to shipping. Forward the original Form 706 to KCSPC at the following address:

IRS - KCSPC
MS 6052

Kansas City, MO 64108

- (3) When an authorization on Form 2848 is received listing a combination of Form 706 issues and other tax matters, e.g., Form 1040 issues, process as a Form 2848 using one SDLN.
- (4) Any authorization processed for Form 706 is maintained in the C-Site at Kansas City. Use a SDLN with a purge year of 15 years from the signed date year. Clearly indicate Form 706 on the transmittal so that the C-Site in Kansas City can store it appropriately.

Exception: In FY21 CAF implemented a new system which receives and stores Form 706 files electronically. These Faxed submissions are stored electronically via the Enterprise File Storage (EFS) system.

- (5) Additional information on Form 706, processing is in IRM 3.11.106.3, Tax Information Authorization (TIA) - Form 706 Only.

21.3.7.7
(09-16-2019)
International Processing

- (1) Form 1040NR Return made by a Representative or Agent on behalf of Non-resident Alien Individual:
 - a. If a Form 1040NR , **U.S. Nonresident Alien Income Tax Return**, is signed by the taxpayer's representative, the taxpayer must have a power of attorney attached to the Form 1040NR that specifically authorizes the representative to sign the return. See Form 1040NR Instructions. Any individual may represent an individual or entity, who is outside the United States, before personnel of the IRS when such representation takes place outside the United States. Treasury Department Circular No. 230 section 10.7(c).
 - b. A taxpayer may have an agent in the United States prepare and sign the Form 1040NR if the taxpayer satisfies one of the reasons specified in Treasury Regulation section 1.6012-1(a)(5). See Form 1040NR Instructions; Form 2848 Instructions. To authorize an agent who is not the representative to sign the return, the taxpayer must comply with the Form 2848 Instructions, **Authorizing an Agent**. Although the agent may not meet the designation criteria on Form 2848 , Part II, the Form 2848 in this instance is only a specific use power of attorney for signature purposes and is not recorded on the CAF database. The Form should remain attached to the tax return.
 - c. Form 2848 must be either mailed or faxed. See Form 2848 Instructions. If a Form 2848 is electronically filed, treat the authorization as classified waste. Do not send any taxpayer information to the agent listed on the Form 2848 .
 - d. International Tax returns, if an individual files a Form 1040NR by mail and does not enclose a payment, the return is submitted to Austin, TX for processing. If an individual encloses a payment, Form 1040NR is mailed to Charlotte, NC for processing. See Form 1040NR Instructions. The Form 2848, is attached to the Form 1040NR, for verification that the taxpayer has granted the representative the authority to sign the tax return on the taxpayer's behalf. The Form 2848 , Form 8821 , or written statement POA (i.e., substitute Form 2848), is detached after verification of the signature and forwarded to the International CAF team for processing at the following address:

Internal Revenue Service
 International CAF MS 4.H14.123
 2970 Market St.
 Philadelphia, PA 19104
 Fax number 855-772-3156
 Fax number 304-707-9785 outside United States

- (2) **Pursuant to Treasury Regulation Section 1.6012-1(a)(5)**, an individual taxpayer required to file an income tax return other than a Form 1040NR **must** indicate on Form 2848, Line 5, that the representative(s) is authorized to sign the return and must give the specific reason for the agent's signature. The acceptable reasons that should be placed on Line 5a, Additional acts authorized are:

- Disease or injury,
- Continuous absence from the U.S. (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return, or
- Specific permission is requested of and granted by the IRS for other good causes.

Note: If the taxpayer expresses the intent to have the third-party to sign on their behalf for a valid reason under the regulation permitting them to grant that authority, any text provided by the taxpayer that includes intent is acceptable.

- (3) Representative or Agent for a Foreign Corporation - **pursuant to Treasury Regulation Section 1.6012-2(g)(3)**, the responsible representative or agent of a foreign corporation may sign a return of income on behalf of the foreign corporation. When a power of attorney is required before the responsible representative or agent may sign the return, e.g., Form 1120F, *U.S. Income Tax Return of a Foreign Corporation*, the taxpayer must indicate on Form 2848, Line 5a, that the representative(s) is authorized to sign the return. The taxpayer is not required to provide a specific reason for the agent's signature.

- (4) International third-party authorizations are received and processed with taxpayer signature dates in various formats. Here are the different formats:

- DD-MM-YYYY
- MM-DD-YYYY
- YYYY-DD-MM
- DD-YYYY-MM

- (5) For international authorizations, refer to the following for country codes:

- Exhibit 21.3.7-3, Foreign Country Codes (A to L)
- Exhibit 21.3.7-4, Foreign Country Codes (M to Z)
- Exhibit 21.3.7-6, Canadian Province Codes
- Exhibit 21.3.7-7, Mexican Territory Codes

21.3.7.7.1
 (05-08-2023)
**Determining
 International Form 2848
 and Form 8821
 Inventories**

- (1) Memphis and Ogden CAF Functions will fax all International receipts, other than bulk inventory, to Philadelphia Campus for processing within 24 hours. International bulk inventory, if received, will be mailed to Philadelphia Campus within 24 hours of receipt. Use the following identifiers to determine an International Form 2848 or Form 8821:

- APO or FPO address;

- Form 2848 or Form 8821, either the taxpayer or representative have a foreign address, including American Samoa, Guam, the Virgin Islands or Puerto Rico;
- Taxpayers filing Form 2555, Form 2555-EZ or Form 4563.
- Line 3, Tax matters, on Form 2848 or Form 8821 indicates a Form 1040NR only;
- Line 3, Tax matters, on Form 2848 or Form 8821 indicates a Form 1040NR or Form 1040A with a W-7 issue;
- In lieu of a SSN, the Individual Taxpayer Identification Number (ITIN) assigned by IRS is used on Line 1, Taxpayer Information, on Form 2848 or Form 8821. An ITIN number begins with a “9”, e.g., 900–00–0000, and the middle ITIN digits range from 50–65, 70–88, 90–92 and 94–99, See IRM 3.21.263.2(5), *IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)*;
- All Form 2848 (SP) and Form 8821 (SP).

Reminder: If International Bulk Inventory is mis-routed to either Ogden or Memphis, Form 2848, Form 8821 and the Written Statement should all be kept together. Do not detach this type of inventory.

21.3.7.7.2 (11-17-2010) International Processing/Rejecting Authorizations

- (1) The taxpayer’s representative will be the first option when additional contact is needed because of missing or incomplete information, as most International taxpayers reside abroad and their representatives practice in the United States. See IRM 21.3.7.13.2, *Rejecting Missing/Incomplete Authorizations* for guidelines.

21.3.7.7.2.1 (09-12-2014) International Processing Form 2848 Processing Addendum

- (1) Under some circumstances, married taxpayers are prohibited from using a joint-filing status **FS 2** when submitting a return (e.g., when both spouses are nonresident aliens for the entire tax year). See Publication 519, *United States Tax Guide for Aliens*. The authorization associated with this type of filer will have the following characteristics:
 - Primary name only on Line 1.
 - Primary SSN only on Line 1.
 - Primary taxpayer’s signature & date.
 - Filing status **FS 3** on **CC IMFOLI** for requested tax years.

21.3.7.7.3 (08-22-2023) International Processing Timeframes

- (1) Receipts received in the CAF Functions are processed first in first out (FIFO), regardless of the method used to submit the authorization.
- (2) All receipts will be processed within 5 business days, including bulk receipts.
- (3) All receipts must be date (automated or manually) stamped.

Exception: International bulk receipts, which are received in the hundreds to thousands, cannot be automated or manually stamped due to the high volume of receipts. For information on International Bulk receipts, refer to IRM 21.3.7.7.4, *Processing Bulk Shipments*.

- (4) When fax receipts are dated and time stamped via the fax machine, no further action is required as evidence of receipt.

- (5) Receipts received before 2:00 p.m. local time are considered received on the current day. Receipts received after 2:00 p.m. local time are considered received the next business day.

- (6) Use the IRS received date that is stamped on the authorization. See IRM 21.5.1.4.2.4, *Received Date Determination*.

Note: Receipts received in EFS and TDC are date and time stamped systemically with an IRS received date, these dates cannot be altered.

- (7) When unusual circumstances arise, or results from a systemic issue, and you cannot meet the time frame established above, contact the Headquarters CAF analyst for potential re-routing of work.

21.3.7.7.4 (11-17-2010)

Processing Bulk Shipments

- (1) The International CAF Function will receive Form 2848, **Written Statement** POA and Form 8821, in bulk shipments of at least 50 from one mailing source. This source can be a single representative, multiple representatives or an accounting/law firm. These authorizations have specific handling and processing/procedures. These procedures were implemented to provide our customers with quality service and timely processing. They include, but are not limited to the following actions:

- Initial examination of these cases is performed by the lead/manager to ensure all essential elements are in place to begin processing.
- Special processing procedures/instructions are forwarded to team examiners and quality reviewers (PAS). These procedures instructions are mutually agreed upon by the International CAF Function and PAS Quality Function before processing begins (e.g., the addition and/or deletion of specific duties for a specific representative. The utilization of a signature date during processing).
- Batched in packs of 50 cases each.
- Stamp the first case in each pack. The stamp date is the signature date agreed upon by the International CAF Function and PAS Quality Function.
- Besides SDLN (Source Document Locator Number), limited to very little or no coding. If you choose to code, only code the first document.

21.3.7.7.5 (09-11-2015)

International Processing Written Statement POA

- (1) Most large shipments of Form 2848 and Form 8821 received in Philadelphia have a specialized document (Written statement POA) attached to the authorization. This document outlines specific acts granted to the representative(s), by the taxpayer, however, the Form 2848 **must** have the Additional acts authorized listed on Line 5a. This document (Written statement POA) is mainly used for the verification of the taxpayer(s) and representative(s) signature.
- (2) If a Written Statement POA is attached to a completed Form 2848, record the authorization to CAF using the representatives signed date on Form 2848.

21.3.7.8 (11-17-2010)

Additional CAF Processing

- (1) This section provides information for miscellaneous CAF processing.

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 47

21.3.7.8.1 (09-11-2015) Form 944 Authorizations

- (1) Form 944, *Employer's Annual Federal Tax Return*, MFT 14, is an annual return. Some business filers qualify for this annual form in lieu of filing Form 941, *Employer's Quarterly Federal Tax Return*. The employer must be notified by the IRS of their eligibility to file Form 944. Form 941 and Form 944 are interchangeable per disclosure guidelines. Master File will send a record to the CAF program indicating that the taxpayer has opted to stay as a Form 941 filer or opted to be a Form 944 filer. At this point, the CAF program will recognize the form the taxpayer has accepted and purge the remaining Form 941 or Form 944 that was not chosen.

Note: Current tax period is defined as the current reporting period, extending to the due date of the tax return.

If	And	Then
Processing to tax periods 2005 and prior	Taxpayer requesting Form 941 and/or Form 944	Process to Form 941.
Processing to tax periods 2006 and subsequent	Taxpayer requesting Form 941 and/or Form 944	Process to both Form 941 and Form 944.

Figure 21.3.7-1

21.3.7.8.2 (03-31-2016) Civil Penalty Authorizations

- (1) There are two types of Civil Penalties which may be processed to the CAF database:
 - a. MFT 55 applies to civil penalties assessed against individuals (SSNs).
 - b. MFT 13 applies to civil penalties assessed against businesses (EINs).
- (2) If the following terms, for example, are listed on Form 2848 or Form 8821, process as civil penalty :
 - Form 8278,
 - Computation and Assessment of Miscellaneous Penalties,
 - Form 2749,
 - Trust Fund Recovery Penalty (TFRP)
 - CVLPN, and/or
 - Penalty.

21.3.7.8.3 (08-22-2023) Affordable Care Act (ACA) Authorizations

- (1) The Affordable Care Act (ACA), also known as the Health Care Law, was signed into law in March 2010. It contains comprehensive health insurance reforms for both individuals and employers. Under the ACA, individuals must have minimum essential coverage, qualify for an exemption, or make a shared responsibility payment (SRP).
- (2) The following MFTs are used for ACA processing. This allows for the posting to the CAF database when indicated on a third-party authorization.
 - MFT 35 - Individual Shared Responsibility Payment, valid for SSN, 201401-12 through 201801-12.

- MFT 65 - Mirrored account of MFT 35 above, valid for SSN, 201401-12 through 201801-12

Note: Authorizations received for individuals with (SRP) listed on the description matter line for tax years after 201812 should **NOT** be loaded to CAF database, (SRP) was not extended after 2018.

- MFT 43 - Employer Shared Responsibility Payment, valid for EIN, 201512 only and greater
- MFT 79 - Insurance Provider Fee, Form 8963, valid for EIN, 201409 only and greater

- (3) For MFT 35/65, use the table below to determine if the Individual Shared Responsibility Payment (SRP) should be entered to the CAF database.

If	And	Then
POA/TIA indicates Form 1040	MFT 35 and/or 65 modules exist	Process POA/TIA to MFT 35 and/or 65 as appropriate
POA/TIA indicates Form 1040	MFT 35 or 65 modules do not exist	Do not process POA/TIA to MFT 35 or 65
POA/TIA indicates Section 5000A Shared Responsibility Payment	MFT 35 and/or 65 modules exist	Process POA/TIA to MFT 35 and/or 65 as appropriate
POA/TIA indicates Section 5000A Shared Responsibility Payment	MFT 35 or 65 modules do not exist	Process POA/TIA to MFT 35 only
POA/TIA indicates Form 1040 and Section 5000A Shared Responsibility Payment	MFT 35 and/or 65 modules exist	Process POA/TIA to MFT 35 and/or 65 as appropriate
POA/TIA indicates Form 1040 and Section 5000A Shared Responsibility Payment	MFT 35 or 65 modules do not exist	Process POA/TIA to MFT 35 only

- (4) For MFT 43, use the table below to determine if the Employer Shared Responsibility Payment should be entered to the CAF database.

If	And	Then
POA/TIA indicates Section 4980H Employer Shared Responsibility Payment	MFT 43 module exists	Process POA/TIA to MFT 43

If	And	Then
POA/TIA indicates Section 4980H Employer Shared Responsibility Payment	MFT 43 module does not exist	Process POA/TIA to MFT 43
POA/TIA does not indicate Section 4980H Employer Shared Responsibility Payment	MFT 43 module exists	Do not process POA/TIA to MFT 43

- (5) For MFT 79, use the table below to determine if the Form 8963, Insurance Provider Fee, should be entered to the CAF database.

If	And	Then
POA/TIA indicates Form 8963 and/or Insurance Provider Fee	MFT 79 module exists	Process POA/TIA to MFT 79
POA/TIA indicates Form 8963 and/or Insurance Provider Fee	MFT 79 module does not exist	Process POA/TIA to MFT 79
POA/TIA does not indicate Form 8963 and/or Insurance Provider Fee	MFT 79 module exists	Do not process POA/TIA to MFT 79

21.3.7.8.4 (06-03-2011) General Durable POA Authorizations

- (1) General/durable POA authorizations generally do not provide a TIN, address or specific tax matters. They customarily grant authority to handle all legal matters concerning tax matters, financial transactions and real estate transactions. See Publication 216, *Conference and Practice Requirements*, Treasury Regulation Section 601.503(b)(4).
- (2) When a General Durable POA is received and no TIN, address or contact information is present, treat as classified waste. If you can locate contact information either within the General Durable POA or if the mailing envelope is attached with a return address, send the General Durable POA to the return address as stated on the envelope and request the Form 2848.
- (3) If a General Durable POA is attached to a completed Form 2848, record the authorization to the CAF using the representative(s) signed date on Form 2848. The durable representative signs Form 2848, naming them as the authorized third-party.

21.3.7.8.5
(10-01-2024)
Student Representative

- (4) If you can determine a General Durable POA is needed and it **is not** attached to a completed Form 2848, Power of Attorney and Declaration of Representative, return the Form 2848 to the originator and request the General Durable POA.
- (1) Taxpayers have the right to be told that if they cannot afford to hire a representative, they may be eligible for assistance from a Low Income Taxpayer Clinic (LITC).
- (2) A student or law graduate who works in a Low Income Taxpayer Clinic (LITC), see IRC 7526, or Student Tax Clinic Program (STCP) and is supervised by a practitioner may request permission to represent a taxpayer before the IRS. Per Delegation Order 25–18 (Rev. 5), see IRM 1.2.2.15.18, the Taxpayer Advocate Service (TAS) has the authority to issue special appearance authorizations. An eligible law graduate is an individual who graduated from law school within the past two (2) years who has not yet been admitted to the bar of any state, territory, or possession of the United States, including a Commonwealth or the District of Columbia.. An individual who has applied to sit for the bar but has not been allowed to sit due to character, fitness, or moral qualifications, does not meet the definition of a qualified law graduate. Similarly, an individual who has been denied admission to a bar due to character, fitness, or moral qualifications does not meet this definition of a qualified law graduate. Students and law graduates must attach a copy of the Authorization for Student/Law Graduate Tax Practice letter authorizing practice before the IRS when submitting a Form 2848 to the CAF Function for processing.
- (3) The Designation Level to be used to process an authorization for students is Designation Level K.

Note: The Authorization for Student/Law graduate Tax Practice letter issued by TAS **must** be attached to the Form 2848. If the Authorization for Student/Law graduate Tax Practice letter **is not** attached to the Form 2848, **do not** process, return the Form 2848 to the representative requesting the missing Authorization for Student/Law Graduate Tax Practice letter.

- (4) Students/law graduates representations remain on the CAF for a total of 130 days. When students/law graduate's representatives require additional time beyond the 130 days, the Low Income Taxpayer Clinic (LITC) Director must request TAS to issue a new Authorization for Students/law graduates Tax Practice letter extending the time for student authorizations for one or more students/law graduates. Students/law graduates must then submit a new Form 2848 along with the new Authorization for Students/law Graduates Tax Practice letter.
- (5) Students/law graduates who have been granted the authority to practice by a special appearance authorization from TAS may, subject to any limitations set forth in the letter from TAS, fully represent taxpayers before any IRS office and are eligible to perform all acts listed on a properly executed Form 2848.
- (6) Clinics are authorized to substitute or add students/law graduates after their Authorization for Student/law Graduate Tax Practice letter is granted. However, another student/law graduate roster is not created. Therefore, the clinic should simply attach a copy of their letter from TAS to show the clinic is approved. This should be deemed satisfactory by CAF personnel.

Note: The taxpayer **is not required** to sign the second POA; however, the LITC Director **must sign** the second POA on behalf of the taxpayer and attach a copy of the original POA which authorizes the LITC Director to add or substitute a representative when the second POA is submitted. If the representative who is added to the POA is a student/law graduate, the Director **must** also attach a copy of the clinic's original Authorization for Student/Law Graduate Tax Practice letter from TAS.

21.3.7.8.6
(12-19-2023)
MFT 31/65 (Split Spousal Assessment) Authorizations

- (1) On occasion, to identify assessments against an individual taxpayer on a joint module, a mirrored account may be generated. The mirrored account will post as a MFT 31 or MFT 65. One or more of the following situations may result in a mirrored account:
 - Bankruptcy
 - Offer in Compromise
 - Restitution Related
 - Tax Court (may include Examination, Appeals, Automated Underreporter)
 - Innocent Spouse (Form 8857), Request for Innocent Spouse Relief
 - Exam agreed / unagreed cases
 - Taxpayer Assistance Order (TAO)
 - Manually Monitored Installment Agreement
 - Currently Non-Collectable (CNC)
 - Split/Transfer Liability
 - Separate Assessment
- (2) You must load the authorization to MFT 31, MFT 35 and/or MFT 65 in addition to MFT 30 if it is present for the years/periods requested. For more information, see IRM 21.3.7.8.3(3).

21.3.7.8.7
(09-23-2011)
BMF Large Corporation Authorizations

- (1) BMF Accounts are only worked in the Ogden (29) and Cincinnati (17) sites. Please follow instructions below for routing of attached correspondence. If you receive a Form 2848 or Form 8821 with an attached listing of subsidiaries of the EIN listed on the form:
 - Process EIN on Form.
 - Look on SUMRY for Large Corporation Indicator (LCI) to determine correct routing for the attached listing.
 - If indicator is 29 (Ogden), route attached listing with copy of processed Form to Ogden LCI Unit, Mail Stop 6731 or 6732.
 - If indicator is 17 (Cincinnati), route attached listing with copy of processed Form to Cincinnati LCI Unit, Mail Stop 537G.

21.3.7.8.8
(06-29-2018)
Employee Plans (EP) Authorizations

- (1) For Form 5500, Annual Return/Report of Employee Benefit Plan, Form 5500SF, Annual Return/Report of Employee Benefit Plan Short Form or Form 5500EZ, Annual Return of One Participant (Owners and Their Spouses) Retirement Plan, use MFT 74 for processing the authorization.
 - a. Process the MFT 74 with a "P" at the end of the EIN.
 - b. Use the plan number located in the last column of Line 1 on Form 2848 or Form 8821.

- c. If the plan number is not on the Form 2848 or Form 8821, research CC **INOLES** to obtain the plan number. If more than one plan number is present or a plan number cannot be located, reject the Form to request the correct plan number. See IRM 21.3.7.5.2 (6) If-And-Then chart.
 - d. The CAF database validates the plan number of Employee Plan Master File (EPMF) transactions during NAP processing to eliminate un-postables.
 - (2) For Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*, use MFT 76 for processing the authorization.
 - a. An EIN or SSN is permissible for processing Form 5330 (MFT 76).
 - b. Process the MFT 76 with an EIN or input a “V” at the end of an SSN.
 - c. The EIN or SSN and plan number is a required field. If no plan number is provided, use 999 in the plan number field.
 - d. Each plan year must be processed separately.
 - (3) Determine if authorization refers to both “**returns and applications/qualifications**,” or whether it applies to “**applications/qualifications**”, Form 5300, Application for Determination for Employee Benefit Plan, Form 5307, Application for Determination for Adopters of Modified Volume Submitter Plans, and Form 5310, Application for Determination Upon Termination.
 - (4) If the authorization is for both Forms and applications/qualifications:
 - a. Photocopy the authorization.
 - b. Record the Forms portion of the authorization.
 - c. Note the SDLN on the photocopy and place with completed work.
 - d. Refer to IRM 21.3.7.8.9 for sending the original document.
-
- (1) The Ogden Accounts Management Campus (OAMC) processes authorizations for EOs. Only authorizations related to EO returns are recorded on the CAF.
 - (2) If a POA, referring to EO applications or qualifications (Form 1023, Form 1024, Form 1028 is received, send it to:

Internal Revenue Service
PO Box 2508
Room 4024
Cincinnati, OH 45201
 - (3) If the authorization is for both Forms and applications/qualifications:
 - a. Photocopy the authorization.
 - b. Record the Forms portion of the authorization.
 - c. Note the SDLN on the photocopy and place with completed work.
 - d. Send the original document to the address above.
 - (4) If a POA is received in CAF for processing and refers to a Tax Exempt Bond (TEB) matter (Form 8038 series), it must provide a report number for the period listed. The report number is entered into the “**plan number**” field on the CAF input screen. This field is used to capture both plan and/or report number. If the report number is missing, reject the POA.

21.3.7.8.9
(09-11-2015)
**Exempt Organization
Authorizations (EO)**

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 53

21.3.7.8.10 (11-17-2010) **Blind Trust Authorizations**

- (1) All Blind Trust Authorizations are worked by the Ogden CAF Function.
- (2) Blind trust POAs are coded with a “1” to the left of the taxpayer’s signature. A “B” must be entered in the Blind Trust Indicator field.
- (3) Only one third-party may be established with the blind trust indicator for each module authorized. If the blind trust POA authorizes more than one third-party, establish the POA with an “M” to show it is modified. Set the blind trust indicator for the first third-party listed and enter any other third-party listed.
- (4) Blind trust POA/TIA to be processed to the CAF database is tax period specific.
- (5) Only one representative is authorized to receive and inspect the blind trust’s tax information. See IRM 3.28.3.6.2.1, *Document Perfection Procedures*.

21.3.7.8.11 (11-17-2010) **Form 2553 Small Business Corporation Processing**

- (1) When the CAF Function receives authorizations regarding Form 2553, *Election by a Small Business Corporation*:
 - If listed as a tax matter on Form 2848 or Form 8821, consider as classified waste.
 - If received attached to Form 2848, or Form 8821, annotate “**Not Recorded on CAF**” on the authorization document and route to:
Ogden Correspondence Control/Entity Control
1973 No. Rulon White Blvd.
M/S 6273
Ogden, UT 84201

21.3.7.8.12 (09-11-2015) **Specific Use Authorizations**

- (1) Specific use authorizations generally are not recorded on the CAF database. These authorizations must be provided by the representative with each contact with the IRS.
- (2) Specific use authorizations generally do not have an MFT and tax period. They include but are not limited to:
 - Form SS-4, *Application for Employer Identification Number*
 - Form W-2, *Series*
 - Form W-4, *Employee’s Withholding Allowance Certificate*
 - Form W-7, *Application for IRS Individual Taxpayer Identification Number*
 - Form 843, *Claim for Refund and Request for Abatement*
 - Form 966, *Corporate Dissolution or Liquidation*
 - Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*
 - Form 1098, *Mortgage Interest Statement*
 - Form 1099, *Series*
 - Form 1128, *Application to Adopt, Change or Retain a Tax Year*
 - Form 2553, *Election by a Small Business Corporation*
 - Form 4361, *Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners*
- (3) Specific use requests should be treated as classified waste.

Reminder: Specific issue information, e.g. Form 2553, shall be granted if a properly completed Form 2848 or Form 8821 is submitted. A properly executed, dated and signed Form 2848 or Form 8821 listing any of the above forms is considered a valid authorization. Even though most specific use issues are not processed to the CAF database, the representative must be afforded all authorizations allowed by the taxpayer on Form 2848 or Form 8821.

21.3.7.8.13
(11-17-2010)
CAF Unpostables

- (1) This section explains the instructions on how the CAF Function will research and resolve IMF, BMF and EPMF Unpostable Conditions (UPCs).
- (2) Each IDRS transaction is subject to a series of validity checks prior to posting to the Master File.
- (3) A transaction is deemed unpostable when it fails to pass any of the validity checks. The unpostable condition is returned to the originating campus for corrective action(s).
- (4) There are Individual (IMF), Business (BMF), and Employee Plan (EPMF) unpostables (UPCs). Proper research **must** be conducted, prior to processing a third-party authorization, to prevent an unpostable condition from occurring.
- (5) All CAF functions must work their unpostable listing each week.

21.3.7.8.13.1
(11-17-2010)
Processing Unpostable Listing

- (1) The Unpostable Listing, **CCA 4243**, is generated on a weekly basis using the Control D system. The listing is sorted by group number or generic department number. All three CAF Functions processing authorizations have a specific group number which are the following:
 - Memphis group number: 0332400000.
 - Ogden group number: 0432400000.
 - Philadelphia group number: 0532400000.
- (2) There are three situations that create an unpostable condition (UPC) for which the CAF Function will need to correct. They are:
 - a. TIN Mismatch.
 - b. Name Control Mismatch.
 - c. Fiscal Year Month (FYM) Mismatch.
- (3) The table below indicates the IMF, BMF and EPMF UPC conditions that the CAF Function will need to research and resolve.

IMF (UPC)	BMF (UPC)	EPMF (UPC)	UPC Description and Corrective Action
151/176	301	NA	TIN Mismatch - Same corrective action for IMF/BMF.
152/153/156	303	803	Name Mismatch - Same corrective action for IMF/BMF and EPMF.

IMF (UPC)	BMF (UPC)	EPMF (UPC)	UPC Description and Corrective Action
162	307	812	Fiscal Year Month (FYM) Mismatch - Same corrective action for IMF/BMF and EPMF.

- (4) Each UPC involves a mismatch of information that was previously processed to the CAF incorrectly. Use **Unpostable Job Aid** for resolving UPC's. See *CAF Unpostables*
- (5) When the CAF Functions are completing their unpostable listings, (CCA 4243) they are required to correct and resolve the incorrect CAF database records manually.
- (6) If after research, it is determined there is no corrective action to be taken to the unpostable condition, you must close the open control base on **TXMODA**.

21.3.7.8.14 (08-31-2021) **Oral Tax Information Authorization (OTIA) Processing**

- (1) The IRS accepts non-written or oral consents for disclosure of tax information only for the purpose of resolving federal tax matters.
- (2) The OTIA is the oral equivalent of Form 8821, *Tax Information Authorization*.
- (3) The taxpayer's identity is authenticated by the CSR per IRM 21.1.3.2.3, *Required Taxpayer Authentication*, satisfying the requirement that the IRS confirms the identity of the taxpayer. The CSR must prepare a Form 8821. The CSR will notate on the signature line, "Oral Tax Information Authorization" to alert the CAF function that a signature is not needed.

Note: For BMF accounts, the CSR will notate the title on Line 7.

- (4) Upon receipt of a Form 8821 notated in the signature line "Oral Tax Information Authorization or ORAL TIA", the CAF examiner will:
 - a. Research the designee designated to determine if a CAF number exists or will be assigned.
 - b. Secure and input authorization information, using Form 8821, *Tax Information Authorization*.
 - c. Assign SDLN and include this OTIA type of authorization in your regular batch of work.

Note: For Oral Disclosure Consent (ODC): See IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821)*.

21.3.7.9 (09-11-2015) **Office of Professional Responsibility (OPR)**

- (1) This section provides information on representational authority overseen by the Office of Professional Responsibility (OPR) that falls under various sections of Circular 230.
- (2) OPR can verify whether a practitioner (e.g., attorney, CPA or EA) is suspended/disbarred from practice before the IRS.

	(3) Information about an Enrolled Agent's or Enrolled Retirement Plan Agent's status may be obtained from the Return Preparer Office (RPO).
21.3.7.9.1 (09-11-2015) Eligibility Status Changes	<div><div>(1) The Office of Professional Responsibility alerts the point of contact (POC) at the Memphis CAF Function via E-mail when a disciplinary action occurs and a CAF status must be updated. Only the Memphis CAF Function POC is authorized to make changes to the representative's eligibility status. Types of disciplinary action include:<ul style="list-style-type: none">SuspensionDisbarmentIneligible</div><div>(2) The Memphis CAF Function POC must process any eligibility status change requests from OPR within 2 business days of the E-mail notification from OPR.</div><div>(3) The CAF POC must maintain a print of each E-mail notification received from OPR by received date, for a period of three years.</div><div>(4) Once processed, the CAF database provides servicewide notice and ensures powers of attorney submitted by a third-party not eligible to practice (identified through official notice) are rejected from processing.</div></div>
21.3.7.9.2 (10-01-2024) Authorizations Submitted by Suspended, Disbarred, or Ineligible Third Parties	<div><div>(1) If the representative is listed as suspended, disbarred, or ineligible do the following:<div><div>a. Do not input a Form 2848 signed by a suspended, disbarred, or Ineligible third-party. Instead, give the document and a print of the CC CFINK screen to the team manager or lead.</div><div>b. The CAF Function manager must initiate contact with OPR to advise of the actions taken, provide supporting documentation upon request, verify the status of the third-party, and assist OPR in any further action. OPR</div></div><div>This e-mail address is strictly for internal use only. Do not include this e-mail address in any communication with the taxpayer or the practitioner.</div><div><div>c. If OPR states the third-party is not suspended, disbarred, or ineligible, immediately remove the action or practice code from the third-party's CAF number record and process the authorization.</div><div>d. If OPR verifies that the third-party is still currently suspended, disbarred, or ineligible, do not process the authorization.</div><div>e. Forward the original, unprocessed Form 2848 to OPR along with a memorandum explaining the situation, so that OPR can take the appropriate action.</div><div>f. Send a copy of the unprocessed Form 2848 to the taxpayer.</div></div></div><div>Technical Leads should follow the procedures in the table below for Enrolled Agents that are marked as ineligible in CAF.</div></div>

#

If	And	Then
Form 2848 is received and it is notated on the CAF that the representative is ineligible	<ul style="list-style-type: none"> • He/she has not said anything about eligibility, or, • is stating he/she qualifies for eligible status and has not attached documentation • He/she is stating that he/she qualifies for eligible status and has attached documentation to prove eligibility 	Return the Form 2848 and the attached documentation to the representative. Use the following
Correspondence is received from an enrolled agent asking for information about their third-party authorization	It is notated on the CAF that the enrolled agent is ineligible	Send a letter to the enrolled agent using the following

#

#

- (2) A representative currently under suspension/disbarment from practice before the IRS or whose enrollment/license is inactive, may submit a Form 8821, if it is properly executed by the taxpayer. However, the individual under suspension/disbarment/ineligible may not appear on behalf of the taxpayer, represent the taxpayer, or in any way advocate for the taxpayer. Form 8821 authorizes the individual to receive taxpayer information only.

21.3.7.10
(10-01-2024)
**Deletions, Revocations
and Withdrawals**

- (1) There are occasions when it is appropriate to delete an authorization. Deletions must be approved by the team manager and are appropriate when:
 - a. Authorizations expire with the death of the taxpayer and must be deleted from the CAF database after verification (death certificate or Form 56) is received.
 - b. A process error occurs.

Note: When documentation is available to support the action (e.g., death certificate, letter from taxpayer, internal memo), it must be attached to a printed copy of the deletion and sent to C-Site in Kansas City for association with the original source document.

- (2) The taxpayer revokes an authorization. **"Revoke"** should be annotated in the top margin of a copy of the original authorization document. Unless otherwise specified, revoke authority from all third parties listed on the Form. Correspondence from the taxpayer that includes all essential elements with a current dated signature is acceptable.

Note: : When a revocation request is received on a form with all essential elements present: Only the authorizations on that form for those specific representatives/designees, specific MFTs, and specific years should be revoked.

- (3) A third-party withdraws from the authorization. **"Withdraw"** should be annotated in the top margin of a copy of the authorization document. The third-party must affix a current dated signature. Revoke the authorization only for those third parties who signed and dated the withdrawal request. Correspondence from the third-party that includes all essential elements with a current dated signature is acceptable.

Note: : When a withdrawal request is received on a form with all essential elements present: Only the authorizations on that form for those specific representatives/designees, specific MFTs, and specific years should be withdrawn.

- (4) A third-party or taxpayer may state **withdraw** or **revoke** and it will be honored.

Reminder: When a taxpayer signs and files a new authorization (POA/TIA), all prior authorizations of the same type (POA/TIA) are systemically revoked for the same tax matter and periods listed on the authorization unless Line 6 Form 2848 or Line 5 Form 8821, Retention/revocation of prior POA/TIA is checked and a copy of the prior authorization the taxpayer wants to remain in effect is attached.

21.3.7.10.1
(08-31-2021)
**Form 2848 and Form
8821- Revocations and
Withdrawals**

- (1) All Revocations and Withdrawals must be in written format. A oral revocation/ withdrawal cannot be accepted.
- (2) The statement of revocation or withdrawal must indicate that the authority of the POA or TIA is revoked or withdrawn, list the matters and periods, and must be signed and dated by the taxpayer or representative/ designee as acceptable.

Exception: Form 8821 Revocation/Withdrawal requests, Box 2 previously checked requesting additional designees, a signature for each additional designee loaded to the CAF during original processing is no longer needed. The business/individual entities signature is sufficient to revoke/withdraw all designees listed on the original request.

Note: For a complete revocation/withdrawal, the taxpayer's revocation or the representative's withdrawal request may state remove all years/tax periods instead of listing the specific tax matters, years or periods.

- (3) A listing of clients and respective TINs with a cover sheet requesting withdrawal by a third-party is acceptable only if the third-party provides a signed and dated written statement requesting withdrawal from representation on the noted clients and the third-party clearly identifies the clients requiring withdrawal.
- (4) If a revocation or withdrawal is received for an authorization not recorded on the CAF database, treat as classified waste.

21.3.7.10.2
(05-08-2023)
**Processing a
Revocation/Withdrawal**

- (1) Check CC **CFINK** and note period(s) involved including period(s) that may be on the retention register.
- (2) Correspondence must be generated to each party affected by the revocation action. Send the taxpayer correspondence confirming the completion of the request and send correspondence to the third-party advising that the authorization has been terminated.

Exception: If all the same designees are listed on the authorization, they are from the same company, residing at the same address, issue one letter listing all the designees to that one company address.

- (3) Upon deleting the authorization:
 - a. Document the action in Accounts Management Services (AMS) as a history item and include the following:
 - Revocation
 - IRS received date of revocation request
 - Third-Party name control
 - CAF number
 - Applicable Form number
 - Years and periods that were deleted
 - SDLN
 - Letter 2675C and
 - Any other pertinent information about the case.
 - b. Access CC **CFINK** using taxpayer's TIN and print the screen for reference to use when deleting records.
- (4) Use **IAT Letter tool** to send Letter 2675C, *Power of Attorney Termination Response*, to:
 - a. Taxpayer

- b. Each third-party being revoked or withdrawing.

Note: To generate letters to additional third parties, put a “Y” or a “D” in the CAF field of the Letter 2675C, *Power of Attorney Termination Response*.

- (5) The Letter 2675C must include the tax periods that were removed because of the revocation/withdrawal request.
- (6) Delete the authorization, using the CC **CFINK** screen printed above. Review CC **CFINK** to ensure all appropriate tax periods are deleted. Attach a copy of the CC CFINK screen to the revocation/withdraw identifying the SDLN.

Note: A print of the CC KAFADM screen is acceptable.

- a. Highlight the SDLN on the printed screen,
- b. Write “**Revoke**” or highlight “**Withdraw/Revoke**” on the printed screen, and
- c. Stamp with TE Identification number or IDRS stamp.
- (7) Revocation and withdrawal attachments are maintained by the CAF Function for 10 business days prior to shipping to C-Site in Kansas City. This allows time to access the revocation or withdrawal if submitted in error.

Note: Revocation/Withdrawal requests in TDC must be printed and shipped to C-Site in Kansas City. Notate AMS that the request was received via TDC.

- (8) Process and maintain revocation and withdrawal requests received within the EFS platform. All required documents **MUST** be uploaded and saved in EFS. You must utilize the original SDLN for the Revocation/Withdrawal received and notate AMS that the document is stored in EFS. Documents processed prior to EFS can also be processed and stored via EFS.
- (9) When an authorization submitted through OTIA is revoked or withdrawn, the CAF database screens reflecting the authorization record must be printed as the facsimile original authorization. The revocation/withdrawal is attached to this print prior to sending to C-Site in Kansas City.
- (10) If a revocation/withdrawal request relates to a Third-Party designee or Checkbox authorization, forward to Accounts Management Paper Adjustment function to reverse the checkbox indicator.

Note: Ensure all authorizations specified are removed from all TINs listed on the request.

21.3.7.11
(11-16-2022)
**CAF 77,
Representative/Client
Listing**

- (1) The CAF generates a listing of clients, by representative, with required approval. This listing is called the CAF 77 and is generated by the CAF programmers in the Detroit Computing Center.
- (2) The CAF 77 listing provides a listing of taxpayers, TINs, Form numbers, tax periods, and SDLNs.
- (3) External Requesters may submit a written Freedom of Information Act (FOIA) request to receive a listing of their own clients. Sample language that includes all the required elements for making the request is available on the FOIA

website at *www.irs.gov* under the link CAF Client Listing Request. The completed request may be submitted to:

Internal Revenue Service
GLDS Support Services
Stop 93A
Post Office Box 621506
Atlanta, GA 30362
Fax: 877-891-6035

Note: Please do not refer requesters to the Disclosure Office for answers to questions regarding the following: CAF processing, obtaining a CAF Number, and how to revoke a power of attorney, etc. The Office of Disclosure employees are not trained in these areas and will only answer questions that relate to the request for the CAF Representative/Client listing.

21.3.7.11.1
(06-20-2014)
Processing of CAF 77 Listings

- (1) When a CAF 77 listing is received in a CAF Function for processing, use the IRS received date that is stamped on the CAF 77 listing and notate the employee IDRS number who is working the listing. Upon completion of the CAF 77 listing, the listing will be maintained for 7 years by the processing CAF function.
- (2) When withdrawal is clearly identified by the representative, revoke all years and forms from each taxpayer's account. (This must be done before generating a letter to the taxpayer.)
- (3) Use the IAT letter tool to send Letter 2675C, *Power of Attorney Termination Response*, to the taxpayer.
- (4) Document the action in Accounts Management Services (AMS) as a history item and include the following:
 - CAF 77 Revocation;
 - Date of listing (IRS received date);
 - Signature date of original SDLN;
 - Third-party name control;
 - CAF number;
 - Applicable Form number;
 - Years and periods that were deleted;
 - SDLN;
 - Letter 2675C, and
 - Any other pertinent information about the case.
- (5) When the batch is complete, return to the Work Lead.

21.3.7.12
(09-16-2019)
Third-Party Undeliverable Mail, Notices and Correspondence

- (1) Determine whether or not the notice is undeliverable or unclaimed.
 - a. **Unclaimed/Refused** mail is usually certified mail that has not been claimed by the recipient. Unclaimed does not necessarily mean undeliverable. **DO NOT** code as undeliverable until all research has been completed.

- b. **Undeliverable** mail is identified as mail received that states third-party has moved with no forwarding address, no receptacle, unable to forward, attempted-not known, no such address, not deliverable as addressed, box closed, return to sender etc.
- (2) If third-party notices or letters are returned as undeliverable:
 - a. Check CAF to determine if the authorization is still valid.
 - b. If valid, verify address, make changes as necessary using CC **KAFRMR** to update address changes, and re-mail the correspondence.
- (3) If valid and the address matches CAF information, send a Letter 861C, *Power of Attorney (Form 2848), Incomplete for Processing* or Letter 2475C, **Address Change Request from an Undeliverable** to the taxpayer requesting a current address for the third-party. Input a “U” action code using CC **KAFRMR** and the CAF number using a new SDLN.
- (4) When making a third-party undeliverable or updating an address, attach a new SDLN to a completed CC UPRCF screen print and attach to undeliverable correspondence. Keep in regular block of work. Do not detach envelope.
- (5) If new information is received to update the third-party record, remove the “U” indicator by inputting a “2” in the undeliverable field on CC **KAFRMR** to ensure the third-party receives authorized notice copies.

Note: If research indicates that the POA is not valid, you may treat the POA as classified waste.

21.3.7.12.1
(06-03-2011)
**Undeliverable
Third-Party
Authorization No Longer
Valid**

- (1) If contact with either the taxpayer or the third-party reveals there is no longer an association with the taxpayer, do the following:
 - a. Request a statement of revocation which may be mailed or faxed to the CAF Function for removal of the third-party from the taxpayer’s account record.
 - b. Correct the address, if needed. **Do not “U”** code the third-party.

21.3.7.12.2
(10-01-2008)
**Undeliverable
Mail/Deceased
Third-Party**

- (1) If undeliverable mail or other correspondence indicates a third-party is deceased, take the following actions:
 - a. Access the representative record, using CC **KAFRMR** and the CAF number, and input indicator “E” for deceased on the third-party record.
 - b. Input the date the record was updated as the signature date.
 - c. Treat the undeliverable item as classified waste.

21.3.7.13
(06-20-2014)
**CAF Communications,
Reject/Return
Authorization to
Taxpayers**

- (1) An authorization must contain specific essential elements. A request for an authorization not containing these essential elements is considered invalid; follow the procedures below.
- (2) For incomplete Form 2848 or Form 8821, reject for the missing information using the IAT Letter tool. See IRM 25.13.1.2, Taxpayer Correspondence, for requirements.
- (3) If essential elements 1, 3, 4 and 5 are not present, the document must be returned to the taxpayer. If essential element 2 is not present, it must be returned to the representative. Refer to IRM 21.3.7.5.1, Essential Elements for

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 63

Form 2848 and Form 8821,, for a complete list of the essential elements.

- (4) When an authorization is returned to the taxpayer, input an Issue to Accounts Management Services (AMS) on the taxpayer's account. Be sure to include:
- The representative's name control (and CAF number if available). If CAF number is unavailable, include the representative's full name.
 - Type of form returned.
 - Tax period(s).
 - Brief reason why the form is being returned (rejected).

21.3.7.13.1 (03-15-2023) Reject/Return Authorizations to Third-Party

- (1) The CAF Function must solicit the third-party for corrective action(s) by correspondence when any of the following information listed below is missing:
- a. Third-party dated signature.
 - b. If information is missing for one representative, timely process all other representatives listed prior to rejecting with Letter 861C, Indicate **"processed"** next to the representative input to the system.
 - c. Representative Designation, Licensing jurisdiction (state) or Bar, license, certification, registration or enrollment number (if applicable).
 - d. Third-party attempting to act outside authority granted, e.g., redelegation or substitution.
 - e. Authorization indicates retaining third parties from earlier authorization but copy of original authorization not attached.
- (2) If the Form 2848 or Form 8821 is valid but unprocessable, reject the form using the IAT Letter tool Correspondex **Letter 861C**. Use the IAT Letter tool and standard scenario when appropriate. **If the standard rejection scenarios, as shown below, do not apply, use an open paragraph.**

Standard Rejection Scenarios	
Reason for Rejection	Paragraphs used in 861C
F Designation	Paragraph 9
Illegible or Incomplete	Paragraph k
Existing Power of Attorney	Paragraph Z
Durable Power of Attorney	Paragraph r
Missing One Page	Paragraph j
Missing Tax Years or Periods	Paragraph W
Representative Licensing Jurisdiction	Paragraph c
Missing Title, , e.g., Employee, Office, or General Partner	Paragraph 3
Representative Missing Signature and Date	Paragraph e, f, & g
Taxpayer Missing Signature and Date	Paragraph 0, 1, 2

Standard Rejection Scenarios	
Reason for Rejection	Paragraphs used in 861C
Representative Designation	Paragraph b
Sign A Return and Not Include Reason to Grant Signature	Paragraph Y
BMF Type of Tax and Form Number	Paragraph U
Business VS. Individual	Paragraph V
Electronic Signature by Mail or Fax	Paragraph t

- (3) If a Form 2848 with a revision date prior to October 2011 is submitted after March 1, 2012 (IRS date stamped March 2, 2012 or later), the authorization will be returned to the representative requesting that a re-submission of the Form 2848, with an October 2011 or later revision is required. See, IRM 21.3.7.5.3(1) for more information.
- (4) When an authorization is returned to the representative, input an Issue to Accounts Management Services (AMS) on the taxpayer's account. Be sure to include:
 - the representative's name control (and CAF number if available). If CAF number is unavailable, include the representative's full name
 - type of form returned
 - tax period(s)
 - brief reason why the form is being returned (rejected)

21.3.7.13.2
(05-18-2012)
**Rejecting
Missing/Incomplete
Authorizations**

- (1) If information is missing for one or more of the representatives and information is complete for others, timely process the processable representative(s) listed prior to rejecting for the missing information. If a Form is only partially processed, annotate "**Processed**" next to the name and address of the representative(s) processed.

Note: For International processing, the incomplete/missing information authorization will be returned to the third-party representative, not the taxpayer due to the taxpayer residing abroad.

- (2) When rejecting the original authorization(s) back to the taxpayer or the third-party representative, always cross out the IRS received date stamped on the authorization. This will ensure that the most current received date is used when the authorization is resubmitted to the CAF function for processing.
- (3) When an authorization is returned to either the taxpayer or the representative, input an issue to the taxpayer's account using AMS (Accounts Management Services). Include the representatives name, type of Form returned, tax period and in one sentence, include why the Form is being returned. This includes partial rejections.

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 65

21.3.7.14
(11-17-2010)

Systemic Letters/Notices, Representative Notice CP 547

- (1) CP 547, *We Assigned You a Centralized Authorization File (CAF) Number*, is generated when a new CAF number is issued.
- (2) All responses to CP 547, are resolved by the CAF Function.
- (3) If the CP 547 is returned or information is received requesting an update to the third-party name, address or telephone number record, take the following actions:
 - a. Update the third-party record on the CAF database with the corrected information.
 - b. Process the date the information was corrected as the signature date.
 - c. If updating the representative name, address or telephone number, attach new SDLN and put document in regular block of work.

21.3.7.14.1
(09-12-2014)

Representative Notice CP 548 A-H

- (1) CP 548, *Change to your Representative*, was a systemic notice generated from the CAF system to notify the taxpayer of a change to their third-party representative. There are six types of notifications, currently suspended from use until further notice and they are as follows:
 - CP 548 A, Disbarred, reserved for OPR
 - CP 548 B, Suspended, reserved for OPR
 - CP 548 C, Undeliverable, reserved for CAF
 - CP 548 D, Deceased, reserved for CAF
 - CP 548 E, Retired, reserved for CAF
 - CP 548 F, Ineligible, reserved for OPR
 - CP 548 G, Terminated, reserved for RPO

21.3.7.14.2
(11-19-2020)

Taxpayer and Representative Letters (CAF Letters)

- (1) The following is a list of approved correspondence letters for use by the CAF functions. Sites should not use quick notes or locally developed letters without Headquarters authorization.
 - a. **Letter 861C** - Power of Attorney, Tax Information Authorization and/or United States Estate Tax Return (Form 2848, Form 8821, or Form 706) Incomplete for Processing, will be used when:
 - An authorization is incomplete for the taxpayer, or
 - An authorization is incomplete for a third-party.

Note: Use the IAT Letter tool and the appropriate standard scenario when appropriate. **If the standard rejection scenarios do not apply, an open paragraph can be used**, refer to IRM 21.3.7.13.1, Standard Rejection Scenario Chart.

- b. **Letter 1727C** - Power of Attorney Representative Number, will only be used:
 - To advise the third-party of CAF number(s), or
 - To refer third-party to the Freedom of Information Act (FOIA) client listing request procedures.
- c. **Letter 2475C** - Address Change Request, will be used:
 - When a change of address is indicated, or
 - To obtain corrected information regarding the third-party.
- d. **Letter 2673C** - Representative/Taxpayer Response, will be used:
 - Revocation/withdrawal statements,
 - 3 future year recording limitation, or
 - Representative not eligible to practice.

- e. **Letter 2675C** - Power of Attorney Termination Response, will be used:
 - Notifying the taxpayer of a withdrawal, or
 - Notifying the third-party of a revocation.
- f. **Letter 4527C** - CAF Designation Level H Rejection, will be used when:
 - Notifying a taxpayer that an Unenrolled Tax Return Preparer did not prepare the return, or
 - Notifying a taxpayer that the year(s) requested are not under examination.

21.3.7.15
(11-17-2010)
Transcripts

- (1) This section provides information for various types of transcripts.

21.3.7.15.1
(11-17-2010)
**Transcripts, BMF
Account Merge**

- (1) When the two TIN's merge and the "FROM ACCOUNT" has a CAF indicator, the merge is completed and a CP 222, TIN Change on a CAF Account, is generated, identifying the "FROM TAX MODULES" that have a CAF indicator.
- (2) The CP 222, TIN Change on a CAF Account, generates for the "TO TIN", referencing the "FROM TIN." The tax modules are identified by MFT and tax period.
- (3) When the CP 222, TIN Change on a CAF Account, is received, update the taxpayer data on the CAF system with the new "TO TIN." The taxpayer on the CAF system has the old "FROM TIN." Follow the procedures in IRM 2.4, IDRS Terminal Input, to correct the TIN.

21.3.7.15.2
(11-17-2010)
**Transcripts, IMF
Account Merge**

- (1) When two TINs merge and the "FROM ACCOUNT" has a CAF Indicator, the merge is completed, and a complete transcript, titled "MRGE-CAF" is generated.
- (2) The MRGE-CAF transcript is generated for the "TO TIN" and the sort DLN is the TC 005 DLN.
- (3) When the MRGE-CAF transcript is received, update the taxpayer on the CAF system with the new "TO TIN". The taxpayer on the CAF system has the old "FROM TIN."
- (4) Follow the procedures in IRM 2.4, *IDRS Terminal Input*, to correct the TIN.

21.3.7.15.3
(11-17-2010)
**Transcripts, EPMF CAF
Merge**

- (1) An EP-CAF-ACT transcript is generated when a successful TIN change is completed on the EPMF and the "FROM ACCOUNT" has a TC 960 posted.
- (2) The EP-CAF-ACT transcript is for a TIN change and is created when the "FROM" account has a CAF indicator. The transcript is a specific tax module for the "TO TIN" with the "FROM TIN" noted.
- (3) When the EP-CAF-ACT is received, update the taxpayer on the CAF system with the new "TO TIN." The taxpayer on the CAF system has the old "FROM TIN."

21.3.7.15.4
(11-17-2010)
**Transcripts, EPMF
NOMRG-848 and
NOMRG-846**

- (1) When both TINs have the same MFT, plan number and plan year ending, and both modules contain a TC 960 from different campuses, a transcript is generated. The transcript is titled NOMRG-848. If both modules contain a TC 960 from the same campus, a transcript titled NOMRG-846 is generated.
- (2) The NOMRG-848 and NOMRG-846 transcript are complete transcripts for both the "FROM TIN" and the "TO TIN."
- (3) When the NOMRG-848 is received, verify the processing of a TC 960. Delete the tax module that has the TC 960 posted to the "FROM TIN." After the TC 960 is deleted from the "FROM TIN," route the case to the Correspondence Control EO Entity function to merge the accounts at: Internal Revenue Service, Ogden Correspondence Control/EO Entity, 1973 No. Rulon White Blvd., M/S 6273, Ogden, UT 84201.

21.3.7.15.5
(11-17-2010)
**Transcripts,
EPMF-EP-CAF-PLN**

- (1) When a successful Plan Number change is completed on the EPMF and the "FROM ACCOUNT" has a TC 960 posted, a transcript is generated. The transcript is titled EP-CAF-PLN.
- (2) The EP-CAF-PLN transcript is for a Plan Number change and is created when the "FROM PLAN" has a tax module with a TC 960 posted. The transcript is for a specific tax module for the "TO PLAN" with the "FROM PLAN" noted.
- (3) When the EP-CAF-PLN is received, the TIN on the CAF system is correct, however, the Plan Number is the "FROM PLAN." Update the Plan Number on the CAF with the new "TO PLAN" Number.

21.3.7.15.6
(11-17-2010)
**Transcripts, EPMF DOC
64-848 and DOC 64-846**

- (1) When both Plan Numbers have the same plan year endings and both modules contain a TC 960 from different campuses, a transcript is titled DOC 64-848.
- (2) If both modules contain a TC 960 from the same campus, a transcript titled DOC 64-846 is generated. The DOC 64-846 transcripts are complete transcripts for both the **From Plan** and **To Plan**.
- (3) When the DOC 64-848 is received, identify the campuses that process the TC 960. Have the campus with the TC 960 posted to the **From Plan** delete its tax modules. After the CAF in the other campus has been deleted, route the case to the Correspondence Control/EO Entity function to re-merge the plans.
- (4) Follow the procedures in IRM 2.4, IDRS Terminal Input, to correct the TIN, Plan Number and delete tax modules.

This Page Intentionally Left Blank

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 69

Exhibit 21.3.7-1 (10-26-2023)

State Mapping, Where to File Form 2848, 8821 and/or 706

State	Ogden Accounts Management Campus (OAMC) CAF Unit	Memphis Accounts Management Campus (MAMC) CAF Unit
Alabama		X
Alaska	X	
Arizona	X	
Arkansas		X
California	X	
Colorado	X	
Connecticut		X
Delaware		X
District of Columbia		X
Florida		X
Georgia		X
Hawaii	X	
Idaho	X	
Illinois		X
Indiana		X
Iowa	X	
Kansas	X	
Kentucky		X
Louisiana		X
Maine		X
Maryland		X
Massachusetts		X
Michigan		X
Minnesota	X	
Mississippi		X
Missouri	X	
Montana	X	
Nebraska	X	

Exhibit 21.3.7-1 (Cont. 1) (10-26-2023)**State Mapping, Where to File Form 2848, 8821 and/or 706**

State	Ogden Accounts Management Campus (OAMC) CAF Unit	Memphis Accounts Management Campus (MAMC) CAF Unit
Nevada	X	
New Hampshire		X
New Jersey		X
New Mexico	X	
New York		X
North Carolina		X
North Dakota	X	
Ohio		X
Oklahoma	X	
Oregon	X	
Pennsylvania		X
Rhode Island		X
South Carolina		X
South Dakota	X	
Tennessee		X
Texas	X	
Utah	X	
Vermont		X
Virginia		X
Washington	X	
West Virginia		X
Wisconsin	X	
Wyoming	X	

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 71

Exhibit 21.3.7-2 (10-26-2023)

Forms and Codes

FORM	MFT	TITLE	TIN	FILING PERIOD-
Civil Penalty -Valid r 1981 and after	13	Civil Penalty, 8278, 2749, CVPN, TFRP	EIN	CY/FY/Quarterly
Civil Penalty -Valid 1991 and after	55	Civil Penalty, 8278, 2749, CVPN, TFRP	SSN	CY/FY/Quarterly
CT 1	09	Railroad Retirement	EIN	CY
11-C	63	Occupational Tax & Registration for Wagering	EIN	CY/FY
706 Series (filed only once)	52	U.S. Estate Tax	SSN (V)	000000
706 GSD	78	Generation Skipping Transfer Tax Return for Distribution	EIN or an SSN (V, W)	CY
706 GST	77	Generation Skipping Transfer Tax Return for Termination	EIN	CY
709 Series	51	Gift Tax Return	SSN (V, W)	CY
720	03	Excise Tax	EIN	Quarterly
730	64	Wagering	EIN	Monthly
940 Series	10	Unemployment Tax	EIN	CY
941 Series	01	Withheld Income/FICA	EIN	Quarterly
942 Valid 1994 and Prior	04	Household Employees	EIN	Quarterly
943 Series	11	Agriculture/FICA	EIN	CY
944 Valid 2006 and after	14	Employer's Annual Tax Return	EIN	CY
945 Valid 1994 and after	16	Payer's Annual Tax Return	EIN	CY
990	67	Exempt Tax Return	EIN	CY/FY
990-C - Valid 2005 and prior	33	Farmers Co-op Tax Return	EIN	CY/FY
990-EZ	67	Short Form Return of Organization Exempt from Income Tax	EIN	CY/FY
990-PF	44	Return of Private Foundation	EIN	CY/FY
990-T	34	Exempt Organization Business Income Tax Return	EIN	CY/FY

Exhibit 21.3.7-2 (Cont. 1) (10-26-2023)
Forms and Codes

FORM	MFT	TITLE	TIN	FILING PERIOD-
1023/1024/1028 (EO. Applications)	NA	See IRM 21.3.7.8.9	NA	NA
1040	30	Individual Income Tax Return	SSN	CY/FY
1040	35/65	Section 5000A Individual Shared Responsibility Payment/Mirrored to Split Spousal Assessment of SRP	SSN	CY/FY 2014 - 2018 for both MFTs
1040NR (Non Resident)*	30	Non Resident Alien Income Tax Return	SSN	CY/FY
1040PR (Puerto Rico) **	30	Self Employment Tax Return - Puerto Rico	SSN	CY/FY
1041 Series	05	U.S. Tax Return for Estates & Trusts	EIN	CY/FY
1041-A	36	U.S. Information Return-Trust Accumulation of Charitable Amounts	EIN	CY/FY
1042 Valid 1985 and after	12	Annual Withholding Return for U.S. Source Income for Foreign Persons	EIN	CY
1065	06	Partnership	EIN	CY/FY
1066	07	Real Estate Mortgage Investment Conduit Income Tax Return	EIN	CY/FY
1120 Series	02	Corporate Tax Return	EIN	CY/FY
2290	60	Highway Use Tax	EIN	FY/07
4720 (Process one year at a time)	50	Return of Certain Excise Tax on Charities & Other Persons	EIN	CY/FY
5227	37	Split Interest Trust Information Return	EIN	CY
5300/5307/5310 (EP Applications)		See IRM 21.3.7.8.8		
5330 (Process one year at a time)	76	Return of Excise Taxes Related to Employee Benefits Plan	EIN/SSN (V)	CY/FY
5500 Series	74	Employment Benefit Plan	EIN(P)	CY/FY
6406 (EP Application)		See IRM 21.3.7.8.8		
8804/8805 - Valid 2004 and after	08	Partnership Withholding Tax	EIN	CY/FY

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 73

Exhibit 21.3.7-2 (Cont. 2) (10-26-2023)

Forms and Codes

FORM	MFT	TITLE	TIN	FILING PERIOD-
8038/8038-CP/8038-G/ 8038-GC/ 8038-R/8038-T	46	Misc. Tax Exempt Bond Issues	EIN	CY/FY
8038-B	85	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds	EIN	CY/FY
8038-TC	86	Information Return for Tax Credit Bonds and Specified Tax Credit Bonds	EIN	CY/FY
8288	17	U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons of U.S. Real Property Interests	EIN /SSN (V)	Any for 2005 and beyond Note: System programming only allows input one year at a time.
8752 - Valid 1991 and after	15	Required Payment or Return	EIN	CY
8857	31	Innocent Spouse, Separation of Liability or Equitable Relief	SSN	CY/FY
8963	79	Report of Health Insurance Provider Information	EIN	FY/09 only 2014 and after
NA	43	Section 4980H Employer Shared Responsibility Payment	EIN	CY/12 2015 and after

* Return information only - Send to ASPC - only if the taxpayer is a non-resident, not just filed a non-resident return.

**Return information only - Send to PSC - only if the taxpayer or representative have a foreign address.

CY = Calendar Year and FY = Fiscal Year

Note: Records are available on microfilm retention register for IMF and BMF dating back to January of 1969, see IRM 21.2.2.5.8.1, for more information.

Exhibit 21.3.7-3 (10-01-2013)
Foreign Country Codes (A thru L)

Country Name	Abbr.	Country Name	Abbr.
Afghanistan	AF	Egypt	EG
Aland Islands	AX	El Salvador	SV
Albania	AL	England	UK
Algeria	DZ	Equatorial Guinea	GQ
American Samoa	AS	Eritrea	ER
Andorra	AD	Estonia	EE
Angola	AO	Ethiopia	ET
Anguilla	AI	Falkland Islands (Malvinas)	FK
Antarctica	AQ	Faroe Islands	FO
Antigua & Barbuda	AG	Fiji	FJ
Argentina	AR	Finland	FI
Armenia	AM	France	FR
Aruba	AW	French Polynesia	PF
Australia	AU	Gabon	GA
Austria	AT	Gambia	GM
Azerbaijan	AZ	Georgia	GE
Bahamas	BS	Germany	DE
Bahrain	BH	Ghana	GH
Bangladesh	BD	Greece	GR
Barbados	BB	Greenland	GL
Belarus	BY	Grenada	GD
Belgium	BE	Guam	*
Belize	BZ	Guatemala	GT
Benin	BJ	Guernsey	GG
Bermuda	BM	Guinea	GN
Bhutan	BT	Guinea-Bissau	GW
Bolivia, Plurinational State Of	BO	Guyana	GY
Bonaire, Sint Eustatius and Saba	BQ		
Bosnia-Herzegovina	BA	Haiti	HT
Botswana	BW	Heard Island & McDonald Island	HM

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 75

Exhibit 21.3.7-3 (Cont. 1) (10-01-2013)

Foreign Country Codes (A thru L)

Country Name	Abbr.	Country Name	Abbr.
Bouvet Island	BV	Honduras	HN
Brazil	BR	Hong Kong	HK
British Indian Ocean Territory	IO	Howland Island	HQ
British Virgin Islands	VI	Hungary	HU
Brunei Darussalam	BN	Iceland	IS
Bulgaria	BG	India	IN
Burkina Faso	BF	Indonesia	ID
Burma	BM	Iran, Islamic Republic of	IR
Burundi	BI	Iraq	IQ
Cambodia	KH	Ireland	IE
Cameroon	CM	Isle of Man	IM
Canada	CA	Israel	IL
Cape Verde	CV	Italy	IT
Cayman Islands	KY	Jamaica	JM
Central Africa Republic	CF	Jan Mayen	JN
Chad	TD	Japan	JP
Chile	CL	Jarvis Island	DQ
China	CN	Jersey	JE
Christmas Island	CX	Johnston Atoll	JQ
Clipperton Islands	IP	Jordan	JO
Cocos (Keeling) Islands	CC	Kazakhstan	KZ
Colombia	CO	Kenya	KE
Comoros	KM	Kingman Reef	KQ
Cook Islands	CK	Kiribati	KI
		Korea, Democratic People's Republic of	KP
Costa Rica	CR	Korea, Republic of	KR
Cote d'Ivoire	CI	Kosovo	KV
Croatia	HR	Kuwait	KW
Cuba	CU	Kyrgyzstan	KG

Exhibit 21.3.7-3 (Cont. 2) (10-01-2013)
Foreign Country Codes (A thru L)

Country Name	Abbr.	Country Name	Abbr.
Cyprus	CY	Laos People's Democratic Republic	LA
Czech Republic	CZ	Latvia	LV
Democratic Republic of the Congo	CD	Lebanon	LB
Denmark	DK	Lesotho	LS
Dhekelia	DX	Liberia	LR
Djibouti	DJ	Libya	LY
Dominica	DM	Liechtenstein	LI
Dominican Republic	DO	Lithuania	LT
Ecuador	EC	Luxembourg	LU

* See Exhibit 21.3.7-8, U.S. Possessions Country Codes

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 77

Exhibit 21.3.7-4 (10-01-2013) Foreign Country Codes (M thru Z)

Country Name	Abbr.	Country Name	Abbr.
Macau	MO	Saudi Arabia	SA
Macedonia, The Former Yugoslav Republic of	MK	Scotland	UK
Madagascar	MG	Senegal	SN
Malawi	MW	Serbia	RS
Malaysia	MY	Seychelles	SC
Maldives	MV	Sierra Leone	SL
Mali	ML	Singapore	SG
Malta	MT	Slovakia	SK
Marshall Islands	*	Slovenia	SI
Mauritania	MR	Solomon Islands	SB
Mauritius	MU	Somalia	SO
Mayotte	YT	South Africa	ZA
McDonald Island & Heard Island	HM	South Georgia South Sandwich	GS
Mexico	MX		
Micronesia (Federated States)	*	Spain	ES
Midway Islands	MQ	Spratlly Islands	PG
Moldova, Republic of	MD	Sri Lanka	LK
Monaco	MC	St Helena	SH
Mongolia	MN	St Kitts & Nevis	SC
Montenegro	ME	St Lucia	ST
Montserrat	MS	St Pierre & Miquelon	SB
Morocco	MA	St Vincent & the Grenadines	VC
Mozambique	MZ	Sudan	SD
Namibia	NA	Suriname	SR
Nauru	NR	Svalbard and Jan Mayen	SJ
Navassa Island	BQ	Swaziland	SZ
Nepal	NP	Sweden	SE
Netherlands	NL	Switzerland	CH
Netherlands Antilles	NT	Syrian Arab Republic	SY

Exhibit 21.3.7-4 (Cont. 1) (10-01-2013)
Foreign Country Codes (M thru Z)

Country Name	Abbr.	Country Name	Abbr.
New Caledonia	NC	Taiwan, Province of China	TW
New Zealand	NZ	Tajikistan	TJ
Nicaragua	NI	Tanzania, United Republic of	TZ
Niger	NE	Thailand	TH
Nigeria	NG		
Niue	NU		
Norfolk Island	NF	Timor-Leste	TL
		Togo	TG
		Tokelau	TK
Northern Mariana Island	*	Tonga	TO
Norway	NO	Trinidad and Tobago	TT
Oman	OM	Tunisia	TN
Pakistan	PK	Turkey	TR
Palau	*	Turkmenistan	TM
Palestinian Territory, Occupied	PS	Turks and Caicos Islands	TC
Panama	PA	Tuvalu	TV
Papua New Guinea	PG	Uganda	UG
Paracel Islands	PF	Ukraine	UA
Paraguay	PY	United Arab Emirates	AE
Peru	PE	United Kingdom	GB
Philippines	PH	UNKNOWN	XX
Pitcairn	PN	Uruguay	UY
Poland	PL	US Virgin Islands	*
Portugal	PT	USA	US
Puerto Rico	*	Uzbekistan	UZ
Qatar	QA	Vanuatu	VU
Reunion	RE		
Romania	RO	Venezuela, Bolivarian Republic of	VE
Russian Federation	RU	Vietnam	VN
Rwanda	RW	Wake Island	WQ
Saint Barthelemy	BL		

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 79

Exhibit 21.3.7-4 (Cont. 2) (10-01-2013)

Foreign Country Codes (M thru Z)

Country Name	Abbr.	Country Name	Abbr.
Saint Martin, French Part	MF	Wallis and Futuna	WF
		Western Sahara	EH
Samoa	WS		
San Marino	SM	Yemen	YE
Sao Tome Principe	ST	Zambia	ZM

* See Exhibit 21.3.7-8, U.S. Possessions Country Codes

Exhibit 21.3.7-5 (10-01-2009)**U.S. State Codes**

State Name	Abbr.	State Name	Abbr.
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

Exhibit 21.3.7-6 (10-01-2009)**Canadian Province Codes**

Province Name	Abbr.
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
New Foundland & Labrador	NL
Northwest Territory	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon Territory	YT

Exhibit 21.3.7-7 (11-17-2010)
Mexican Territory Codes

Territory Name	Abbr.	Territory Name	Abbr.
Aguascalientes	AG	Morelos	MR
Baja, California (South)	BJ	Nayarit	NA
Baja, California (North)	BA	Nuevo Leon	NN
Campeche	CE	Oaxaca	OA
Chiapas	CI	Puebla	PB
Chihuahua	CH	Queretaro de Arteaga	QU
Coahuila de Zaragoza	CU	Quintana Roo	QR
Colima	CL	San Luis Potosi	SL
Distrito Federal	DF	Sinaloa	SI
Durango	DO	Sonora	SO
Guanajuato	GX	Tabasco	TB
Guerrero	GR	Tamaulipas	TA
Hidalgo	HL	Tlaxcala	TL
Jalisco	JL	Veracruz-Llave	VC
Mexico, Estado de	MX	Yucatan	YU
Michoacande Ocampo	MC	Zacatecas	ZA

Processing Third-Party Authorizations onto the Centralized Authorization File (CAF) 21.3.7

page 83

Exhibit 21.3.7-8 (05-31-2011)

U.S. Possessions Country Codes

U.S. Possessions		Country Code
America Samoa		AS
Guam		GU
Marshall Islands		MH
Federated States of Micronesia		FM
Commonwealth of the Northern Mariana Islands		MP
Palau		PW
Puerto Rico		PR
Virgin Islands		VI

