



Internal Revenue Service

Third Party Authorizations and the Centralized Authorization File

**SMALL BUSINESS/SELF-EMPLOYED
OPERATING DIVISION**
Customer Accounts Services

Working to Improve Services to Taxpayers
and the
Practitioner and Third Party Communities



Department of the Treasury
Internal Revenue Service

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THIRD PARTY AUTHORIZATIONS

There are various methods by which 3rd parties may be granted the authority to assist taxpayers in resolving tax issues. The chart below identifies the products available for addressing a taxpayer's specific needs and the means of submitting an authorization. All the products allow for the exchange of information with the IRS for purposes of resolving a tax issue.

	Power of Attorney	Tax Information Authorizations			Limited TIAs	
	Written/Electronic	Written/Electronic	Oral	On Tax Return	Oral	Written
Purpose	Allows a third party to represent a taxpayer before the IRS	Allows a third party to receive and inspect written or verbal tax information subject to the limits upon which the authorization appears			Allows a third party to receive account information specific to the allowances of each authorization	
Authority to represent (advocate facts or law, negotiate or sign on behalf of taxpayer)	Yes	No	No	No	No	No
Who Can Exercise this Authority	Attorneys, CPAs, Enrolled Agents/Actuaries, Immediate Family Members, Full-Time Employees, General Partners, Officer, Unenrolled Return Preparer Engaging in Limited Practice and certain others.(1)	Anyone	Anyone	Anyone	Anyone	Companies (RAs, batch and bulk filers) approved in accordance with Rev. Proc 96-17 thru 18 (2)
Authority Granted to a Firm and Extends to Employees	No	Yes	Yes	Yes	No	Yes
How is Authority Granted	Form 2848 (Power of Attorney and Declaration of Representative), Form 706 (Estate Tax Return), or written equivalent	Form 8821 (Tax Information Authorization) or equivalent.	Taxpayer calls 800-829-1040, identification verified, transferred to CAF Unit, information input directly to CAF.	Taxpayer designates directly on tax return in Third Party Designee box (Forms 1040 and 94X series, Forms 720, 1041, 1120, 2290, and CT-1.	Taxpayer calls 800-829-1040, identification verified, provides name of designee for specific notice issue only, recorded to account.	Form 8655 (Reporting Agent Authorization for Magnetic Tape/Electronic Filers)
Where Authorization is Maintained and How Retrieved	CAF and Master File - available on IDRS CFINK	CAF and Master File - available on IDRS CFINK	CAF and Master File - available on IDRS CFINK	Master File - available on IDRS TXMOD/IMFOLR or BMFOLR	Master File - available on IDRS TXMOD	RAF and Master File - available on IDRS RFINQ
Notices/Transcripts	When specified	When specified	When specified	Upon Request	No	When Specified
Must have CAF #	No, only if desire automatic notice copies	No, only if desire automatic notice copies	No, only if desire automatic notice copies	No	No	RAF Number
Expiration of Authority	Taxpayer Revokes Designee Withdraws Always in Writing. A new Form 2848 supersedes an existing Form 2848 unless Line 8 is checked	Taxpayer Revokes Designee withdraws Always in writing. A New Form 8821 does not supersede an existing Form 8821.	Taxpayer Revokes Designee withdraws Always in writing. A New Form 8821 does not supersede an existing Form 8821.	Taxpayer Revokes Designee Withdraws Always in writing or automatic expiration one year from due date of the tax return upon which it is granted, whichever occurs first	Concurrent with resolution of specific notice issue	Valid until terminated May co-exist with Form 2848
Processing Time	Disclosure Authorization (internet) -Immediate Priority Fax - 24 hrs Fax 2 days Mail 5 days	Disclosure Authorization (internet) Immediate Priority Fax - 24 hrs Fax 2 days Mail 5 days	Immediate	4-6 weeks	Immediate	10-30 days

(1) Others include trustee, receiver, guardian, personal representative, administrator, executor.

(2) Form 8655 allows a reporting agent to file returns, submit FTDs electronically or on magnetic tape. May receive oral and written information with respect to returns filed or FTDs submitted by the agent.