

Issue Number: 2025-19. Practitioners Have Multiple Options for Submitting Powers of Attorney and Tax Information Authorizations

IN GENERAL

Under the [Taxpayer Bill of Rights](#), all taxpayers have the right to representation before the IRS by a representative of their choice. See [Publication 1](#) (Rev. 9-2017), Your Rights as a Taxpayer.¹ Taxpayers are also entitled by Internal Revenue Code (IRC) 6103(c) to designate another person to receive or inspect the taxpayer's tax returns or "return information" (as defined in the statute) by making a request to the IRS for, or a consent to, the disclosure to the person. The IRS, however, must withhold any return information when the agency determines that disclosure of the information would seriously impair federal tax administration. See IRC 6103(e)(7).

NECESSARY AUTHORIZATIONS, THEIR TYPES, AND METHODS OF SUBMISSION

Overview of Authorizations

A. Before an eligible tax practitioner can represent and act on behalf of a taxpayer before the IRS, the practitioner must file a [Form 2848](#), Power of Attorney and Declaration of Representative, with the agency, or an equivalent power of attorney. See section 601.504(a) of the Statement of Procedural Rules² (describing the "[s]ituations in which a power of attorney is required"). A valid authorization is needed, accompanied by a declaration of representative as described in Procedural Rule 601.502(c). When properly completed, Form 2848 includes all necessary elements. Proc. R. 601.503(b)(1). The necessary elements are listed in section 601.503(a)(1)-(6).³ By signing a Form 2848, a taxpayer authorizes the "representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described . . ." (Line 3). In Part II of the form, Declaration of Representative, the representative attests to their eligibility to represent the taxpayer(s) identified in Part I of the form and the representative's designation (**a** thru **r**). Most representative are

¹ See also IRC 7803(a)(3)(I) (directing the Commissioner to ensure that IRS employees "act in accord with taxpayer rights as afforded by other provisions" of the Internal Revenue Code, including "the right to retain representation[.]"; IRC 7521(a), (c) (under which, any "attorney, certified public accountant, enrolled agent, enrolled actuary, or any other person permitted to represent the taxpayer before the Internal Revenue Service who is not disbarred or suspended from practice before the . . . Service and who has a written power of attorney executed by the taxpayer may be authorized by such taxpayer to represent the taxpayer in any[in-person] interview" that relates to "the determination or collection of any tax").

² Title 26 of the Code of Federal Regulations (CFR) Part 601. (Subpart E is the Conference and Practice Requirements (§§ 601.501-509).)

³ See also Internal Revenue Manual (IRM) 21.3.7.5.1 (03-28-2025) ("Essential Elements"). [IRM Section 21.3.7](#) (08-26-2025) is Processing Third-Party Authorizations onto the Centralized Authorization File (CAF). IRM 21.3.7.5.1 is one of its subsections.

attorneys,⁴ certified public accounts (CPAs),⁵ and enrolled agents (EAs) (designations **a**, **b**, and **c**, respectively). These professionals are “practitioners” under [Treasury Circular No. 230, Regulations Governing Practice before the Internal Revenue Service](#) (31 CFR Subtitle A, Part 10).

A “practitioner” is defined in Circular 230 section 10.2(a)(5), in conjunction with sections 10.3(a)-(e) and 10.2(a)(1), (a)(2). Besides the three already mentioned, practitioners include enrolled retirement plan agents (ERPAs) (designation **r**) and enrolled actuaries (designation **e**). Tax return preparers granted limited practice privileges under the IRS's voluntary [Annual Filing Season Program](#) (AFSP) can act as representatives (designation **h**, “Unenrolled Return Preparer”) in examinations of tax returns that the preparer prepared and signed.⁶

B. In addition to submitting a Form 2848, a practitioner (or other tax professional) can submit a more limited authorization request, namely, [Form 8821](#), Tax Information Authorization (TIA), which can be used to designate any third party to receive and inspect account information for the tax matter(s) and tax year(s) specified. IRM 21.3.7.5(2) (09-08-2016). A Form 8821 or other TIA operates, under IRC 6103(c), as a written request for or consent to disclosure of a taxpayer's confidential tax information to a person that the taxpayer designates. 26 CFR 601.501(b)(15) (defining a tax information authorization as a “document signed by the taxpayer authorizing any individual or entity (e.g., corporation, partnership, trust, or organization) designated by the taxpayer to receive and/or inspect confidential tax information in a specified matter). As mentioned, section 6103(c) authorizes disclosure, subject to requirements and conditions prescribed by regulations, of a taxpayer's return or “return information”⁷ to the “person or persons as the taxpayer may designate[,]” unless federal tax administration would be seriously impaired.

Unlike a Form 2848 representative, the designee on a Form 8821 need not be an attorney, CPA, IRS enrolled practitioner, or AFSP participant. But more significantly, a Form 8821 or other TIA does not authorize a designee to:

- speak on the taxpayer's behalf, other than appear as a witness for the taxpayer or to provide information to the IRS, typically in response to a request for the information (Circular 230 section 10.8(b); 26 CFR 601.501(b)(13));
- execute a request to allow disclosure of returns or return information to another third party;

⁴ Under 5 USC 500(b), “An individual who is a member in good standing of the bar of the highest court of a State may represent a person before an agency [of the federal government] on filing with the agency a written declaration that he is currently qualified as provided by this subsection and is authorized to represent the particular person in whose behalf he acts.”

⁵ Likewise, under 5 USC 500(c), “An individual who is duly qualified to practice as a certified public accountant in a State may represent a person before the Internal Revenue Service of the Treasury Department on filing with that agency a written declaration that he is currently qualified as provided by this subsection and is authorized to represent the particular person in whose behalf he acts.”

⁶ As part of the program, and under Revenue Procedure 2014-42, AFSP participants consent to be subject to Circular 230's duties and restrictions relating to practice (Subpart B) and to section 10.51, *Incompetence and disreputable conduct* (in Subpart C). More information about the requirements for representation as an AFSP participant is available on IRS.gov and in both the [Instructions for Form 2848](#) (Rev. 09-2021) and Publication 947, Practice Before the IRS and Power of Attorney (Rev. 02-2018).

⁷ “Return information” is broadly defined in IRC 6103(a)(2) and in particular subsection (a)(2)(A).

- advocate the taxpayer's position regarding federal tax laws;
- execute waivers, consents, or closing agreements; or
- represent the taxpayer in any other manner before the IRS.

C. Adequately completed authorizations specify the tax periods, taxes (income, employment, excise, etc.), and tax forms, as applicable, to which they relate. And, upon receipt by the IRS, the authorizations are recorded on the Central Authorization File (CAF), which is the IRS's "computerized system of records which houses authorization information from both powers of attorney and tax information authorizations" and "contains several types of records, among them taxpayer and representative's records, tax modules and authorizations." IRM 21.3.7.1.1(1) (03-15-2023).^{8, 9}

To enhance taxpayer confidentiality and to facilitate interaction between practitioners and IRS personnel, each practitioner (or other filer) is assigned a nine-digit CAF number when they file their first authorization with the IRS. CAF numbers differ from a tax practitioner's or other tax professional's preparer tax identification number (PTIN). Once they've been assigned their CAF number, the holder of the number should use it on all future Forms 2848 and 8821 that they file.

Providing Authorizations to the IRS

Traditional Submission/Filing

Historically, tax professionals were obliged to use an all-paper process for filing authorizations, sending hand-signed Forms 2848 by mail or fax.¹⁰ These forms were generally sent to the appropriate CAF Unit for processing. The CAF Unit then manually entered the information from the form into the CAF

⁸ See the rest of subsection 21.3.7.1.1 for a fuller description of the CAF. See also, for example, 26 CFR 601.501(b)(2) (procedural rule defining the CAF as an "automated file containing information regarding the authority of a person appointed under a power of attorney or designated under a tax information authorization."); IRM 21.2.1, Systems and Research Programs – Systems (10-01-2025), specifically, IRM 21.2.1.12.1 (10-01-2020), "Centralized Authorization File (CAF)."

⁹ **NOTE:** Specific-use authorizations are not recorded on the CAF. Specific use is denoted by checking the box on Line 4 of Form 8821 or Line 4 of Form 2848 (which line states, "Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box."). The Form 2848's instructions for Line 4 explain that:

Generally, the IRS records powers of attorney on the CAF system. . . . However, a specific-use power of attorney is a one-time or specific-issue grant of authority to a representative or is a power of attorney that does not relate to a specific tax period (except for civil penalties) that the IRS does not record on the CAF.

The instructions also provide multiple examples of specific-use POAs, including EIN applications, requests to change accounting methods or periods, and FOIA requests. (The specific-use section of the *Instructions for Form 8821* is materially the same as in the *Instructions for Form 2848*.)

Instead of filing a specific-use form with a CAF Unit, the representative should mail or fax the power of attorney to the IRS office handling the matter and/or bring a copy of the form to each meeting with the IRS.

¹⁰ Hand-signed signatures are often referred to as "wet" signatures.

system. Currently, tax professionals can continue to use this all-paper process to file authorizations. The [Instructions to Form 2848](#) list the submission mailing addresses and fax numbers, which depend on the taxpayer's location. Alternatively, a practitioner could, and still can, choose to transmit or deliver a Form 2848 directly to an IRS employee handling the matter(s) that are subject of the practitioner's representation (for example, a Revenue Agent (who's assigned to the represented taxpayer's examination), Revenue Officer, Appeals Officer, or other IRS personnel) instead of the CAF Unit.¹¹

Options Expanded Following the Taxpayer First Act

In response to the Taxpayer First Act of 2019 (Pub. L. No. 116-25), in January 2021, the IRS established uniform standards and procedures for the acceptance of taxpayers' electronic signatures, by expanding the submission options for Forms 2848 and 8821 through the use of the Taxpayer Digital Communication (TDC) Secure Messaging portal available on IRS.gov: [Submit Forms 2848 and 8821 Online](#). In conjunction with the creation of the TDC portal submission option, the IRS adopted rules for using electronic signatures on these forms.¹² Currently, the portal is the *only* allowable method for filing Forms 2848 and 8821 bearing electronic signatures.¹³

In July 2021 the IRS subsequently further expanded the online submission options through the launch of [Tax Pro Account](#), which allows tax professionals to complete, electronically sign, and submit power-of-attorney and TIA requests to their individual clients' [online accounts](#) (which are necessary to use Tax Pro Account) where the taxpayers can review and electronically approve (and execute) or reject the requests.¹⁴ Tax Pro Account is directly integrated with the CAF to allow real-time processing of authorizations. Most authorizations are active immediately because the system is fully automated, reducing the time required for tax professionals to obtain access to the information they need to represent or otherwise provide services to taxpayers.

¹¹ In cases where the practitioner directly faxes or hands over a Form 2848 or Form 8821 to the IRS employee, the IRS employee should and is expected to forward the form to the appropriate CAF Unit for processing onto the CAF (absent specific-use status).

¹² See, generally, IRM 10.10.1.1 IRS, Electronic Signature (e-Signature) Program, as to electronic signatures, and IRM 10.10.1.3 (10-17-2023) for a definition of an electronic signature for purposes of the IRS e-Signature Program; See also IRM 21.3.7.1.6 (05-31-2022), "Taxpayer Digital Communication (TDC) CAF Overview."

¹³ As explained, for example, in current IRM 21.3.7.5.1(4), subparagraph a, the taxpayer's dated signature is required, and while a "hand printed (not typed) signature is acceptable," a mechanically printed, stamped, or (ordinarily) electronic signature is **not** acceptable. But the IRM subsection notes the exception: "An electronic signature received via the TDC online platform is acceptable." Any authorization received with an electronic signature not submitted via the platform will be rejected.

¹⁴ Tax Pro Account is fully described on its webpage on IRS.gov. It's also described elsewhere, such as in IRM 21.3.7.1.7(1): an online system that allows individual tax professionals to securely request third-party authorizations for an individual taxpayer as a representative (POA request) or disclosure designee (TIA request), in lieu of filing a paper Form 2848 or Form 8821. As mentioned, this service allows the tax professional to enter authorizations for their client using this on-line method and the authorization will automatically be loaded to the CAF database. Furthermore, Tax Pro Account enables tax professionals to perform certain acts on a taxpayer's behalf, view the taxpayer's information, and manage authorizations—*including withdrawals from outstanding, active authorizations*—more quickly and efficiently. In addition, if a practitioner links their CAF number to their Tax Pro Account, they will be able to manage all their authorizations, not just those created using the system.

Current State

In sum, at present, practitioners have several options to submit authorizations to the IRS to formalize their representation of a client before the IRS or obtain access (as a disclosure designee) to a client's tax information to assist the client. Practitioners can use:

- the legacy process (fax/mail);
- the online submission portal; or
- the Tax Pro Account.

Both the online portal and Tax Pro Account utilize the modernized IRS digital identity platform and align with requirements outlined in IRM 10.10.1, IRS Electronic Signature (e-Signature) Program.¹⁵

CONCLUSION

A practitioner's options for submitting authorization requests are summarized in the charts below. The time required to process paper forms and the limitations on the acceptance of faxed forms, unless they contain the taxpayer's handwritten (wet) signature, underscore the value and efficiency of the online portal and Tax Pro Account. Moreover, because forms submitted through the online portal are processed by CAF Unit personnel on a first-in, first-out basis (along with faxed and mailed forms), Tax Pro Account's real-time processing of authorizations, on the other hand, will make it the preferable option when time is of the essence.

<u>Use Tax Pro Account</u>	<u>Submit Forms Online</u>	<u>Fax or Mail Forms</u>
<p>Submit authorization request to taxpayer's online account.</p> <ul style="list-style-type: none">◆ All-digital submission◆ Online identity verification and authentication*◆ Real-time processing <p>Use for —</p> <ul style="list-style-type: none">◆ Individual taxpayer with online account ONLY ** <p>Note—</p> <ul style="list-style-type: none">◆ Limited tax matters and periods◆ Prior authorizations revoked for same tax matters or periods <p>* See IRM 21.2.1.58 (11-25-2024), "Secure Access Digital Identity (SADI)"</p> <p>** At the time of this publication. Check Tax Pro Account website for current capabilities.</p>	<p>Submit Forms 2848 and 8821 online to the IRS.</p> <ul style="list-style-type: none">◆ Secure form upload◆ Electronic or handwritten signature acceptable*◆ First-in, first-out processing <p>Use for —</p> <ul style="list-style-type: none">◆ Individual or business taxpayer◆ Any tax matter or period <p>Note—</p> <ul style="list-style-type: none">◆ Prior authorizations can be retained or revoked <p>* If taxpayer electronically signs in a remote transaction (i.e., taxpayer and practitioner are at separate locations at time of signing), taxpayer's identity must be authenticated.</p>	<p>If you can't use an online option, you can fax or mail authorization forms to the IRS.</p> <ul style="list-style-type: none">◆ Paper forms by fax or mail◆ Handwritten signature only◆ First-in, first-out processing <p>Use for—</p> <ul style="list-style-type: none">◆ Individual or business taxpayer◆ Any tax matter or period <p>Note—</p> <ul style="list-style-type: none">◆ Prior authorizations can be retained or revoked

If you have questions about this article, please contact our office by phone at 202-317-6897 or eFax at 855-814-1722.

¹⁵ See IRM 10.10.1.1(1) (10-17-2023) ("This IRM covers Servicewide e-Signature policies and procedures, including: . . . Establishing minimum baseline requirements for taxpayer e-Signatures that are required on forms, documents and web applications.").