



Third Party Authorization,

Levels of Authority

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Limited extended authority for 1040 filers using the checkbox option who later file Form 1040X, Amended U.S. Individual Income Tax Return. The authorization provisions apply to amended returns that are filed within the one-year period following the required filing date of the related Form 1040 (with no extensions), and inquiries made by the designee regarding the 1040X must occur within that one year period.



THIRD PARTY AUTHORIZATIONS

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

| Features | Power of Attorney (POA) | Tax Information Authorization (TIA) | | | Limited Tax Information Authorization | |
|---|--|---|--|---|---|---|
| Purpose | Allows third party to represent taxpayer before the IRS | Allows a third party to receive or inspect written an/or oral tax account information, subject to product limitations | | | | |
| How is authority granted | Form 2848 , Power of Attorney and Declaration of Representative, Form 706, US Estate Tax Return, or written or electronic equivalent | Form 8821 , Tax Information Authorization, or written or electronic equivalent | Oral Tax Information Authorization granted by taxpayer calling 1-800-829-1040. BMF Number 1-800-829-4933. Identity verified, call is transferred to CAF Unit immediate recording | Third Party Designee or Checkbox Authorization is granted directly on tax return (Forms in 1040 and 94X series, Forms 720, 1041, 1120, 2290 and CT-1 | Oral Disclosure Consent granted by taxpayer calling 1-800-829-1040, BMF Number 1-800-829-4933, providing the name of the designee for specific notice issue | Form 8655 , Reporting Agent Authorization |
| Who can exercise this authority | Attorneys, CPAs, enrolled agents/actuaries, immediate family, full-time employees, general partners, officer, unenrolled return preparer (limited practice) and certain others | Any individual or a business, e.g. legal, accounting, tax preparation firm. Authority extends to employees of a business appointee | Any individual or a business, e.g. legal, accounting, tax preparation firm. Authority extends to employees of a business appointee | Any individual or a business, e.g. legal, accounting, tax preparation firm. Authority extends to employees of a business appointee | Any individual | Companies (Reporting Agents, batch and bulk filers) approved under Revenue Procedure 2003-69 thru 96-18. Authority extends to employees of agent |
| Entitled to written and oral information | Yes | Yes | Yes | Yes | No. Oral information only. | Yes, but only on returns filed and payments made by the agent |
| Can automatically receive notice copies | Yes | Yes | Yes | No | No | Yes |
| Submission and processing time | E-services Disclosure Authorization-immediate Priority Fax-24 hrs Regular Fax-48 hrs Mail-5 days from receipt | E-Services Disclosure Authorization-immediate Priority Fax-24 hrs Regular Fax-48 hrs Mail-5 days from receipt | Telephonic Immediate | On Tax Return E filed - up to 3 weeks Paper submission - 4-6 weeks | Telephonic Immediate | Mail or Fax 10-30 days |
| Where is record maintained and how is it retrieved? | Recorded on CAF Available on Master File and IDRS CFINK | Recorded on CAF Available on Master File and IDRS CFINK | Recorded on CAF Available on Master File and IDRS CFINK | Recorded on tax module Available on Master File IDRS TXMOD/IMFOLR and BMFOLR | Recorded on tax module Available on Master File IDRS TXMOD | Recorded on Reporting Agents File (RAF) Available on Master File IDRS RFINK |
| Must have CAF/RAF number | No. If CAF # not already established, one will be issued with first recorded submission | No. If CAF # not already established, one will be issued with first recorded submission | No. If CAF # not already established, one will be issued with first recorded submission | No, Must have shared secret PIN, recorded directly on account | No. Only name of authorized individual recorded directly on account | No. Reported on taxpayer's employer identification number |
| Expiration of authority | Taxpayer revokes or representative withdraws. New POA supersedes existing POA unless otherwise specified on Form 2848, Line 8. May co-exist with a TIA | Taxpayer revokes or appointee withdraws. New TIA supersedes existing TIA unless otherwise specified on Form 8821, Line 6. May co-exist with a POA | Taxpayer revokes or appointee withdraws. New TIA supersedes existing TIA unless otherwise specified. May co-exist with a POA | Checkbox authority will expire one year from the due date of the return regardless of any extension dates. Checkbox authority may co-exist with a POA | Expiration coincides with the resolution of the specific notice issue from which the authorization arose. May co-exist with a POA | Taxpayer revokes or agent withdraws. New F-8655 may coexist with existing F-8655 but only for non-overlapping periods covered by authorization. May co-exist with a POA |