

Learn The Best Way To Get Your 8821/2848's Processed And Accepted (Over 95% first time acceptance rate)

A detailed overview of the IRS CAF Unit 8821/2848 Processing Procedures including best practices.

Tax Help Software™

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Roger Nemeth, EA, CTRS, & NTPI Fellow

- Started managing tax franchises in 2006.
- Developed Audit Detective Transcript Reports in 2009.
- Qualified as an N.T.P.I. Fellow in 2015.
- Worked as a programmer for the largest Tax Resolution Company integrating automated transcript systems into workflow programs.
- Assisted in the downloading and research of over 30 million transcripts.



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Presentation Materials Are Copyrighted

- Recently several of our webinars have been rebroadcast or used by other practitioners or companies to do their own presentations. I absolutely believe in collaboration with other tax professionals but please do not use all or part of this presentation without permission. A lot of work goes into these presentations.

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Presentation Overview

This is a detailed overview of how the IRS CAF Unit processes 8821/2848, including best practices to increase your first time acceptance rate to over 95%.

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Handouts

1. Slides
2. Sample Forms:
 - 2848 – Individual
 - 2848 – Business
 - 8821 – Individual
 - 8821 – Business
3. IRS Transcript Cheat Sheet

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The Big Bottleneck

- Currently the largest obstacle Tax Professionals face is in getting permission to access their client's records.
- In 2012 the IRS had an online process in place and decided to stop supporting it.
- The processing of 8821/2848's can take between 4 days and never (never = if the IRS has a fax issue and they don't even know they received the fax).
- Using proven strategies in this presentation will significantly increase the acceptance rate of these forms.

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Best Submission Practices.

- Set the DPI or outbound FAX quality to it's highest setting.
- Occasionally fax something to yourself to check your fax machine.
- Best times to fax. Tuesday through Thursday an hour after CAF opens and an hour before they close.
 - Philadelphia (International) hours 8-5 EST
 - Memphis hours 8-5 CST
 - Ogden hours 8-5 MST
- You can always call Practitioner Hotline and ask for 1 or 2 transcripts and ask them to forward to the CAF unit.
- Fax only one document at a time.
- If sending bulk 8821/2848's mail them in an unfolded letter size envelope with a cover letter explaining what you are doing and a business card. This helps verify that you are not a fraudster.

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Faxing 8821/2848 Strategies

- In the year 2018 it is hard to fathom that the IRS is still relying on 1960's fax technology and human beings manually typing in data to a computer just so Tax Professionals can access their client's data to better serve them.
- The IRS is supposed to have converted to E-Fax for inbound form submissions, but at a meeting I attended (Roger Nemeth) in May 2018 the IRS advised that if the fax machines run out of ink or paper there is no record of the submission. Later in the presentation there is an example received by the IRS that indicates it was received via E-Fax. Not sure if the IRS is using E-Fax, Fax Machines or a combination of both.
- The IRS indicated at that near the end of 2019 processing times were 21 days "give or take".

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Authorization To Access Taxpayers Transcripts

- In order to get CAF Authority to obtain a taxpayers transcripts electronically the taxpayer must give authority by signing an IRS Form 8821 (Tax Information Authorization) or 2848 (POA).¹
- A 2848 can only be used by a Circular 230 Professional (CPA, Attorney, or EA) or the preparer of record in very limited circumstances. The 2848 allows the tax professional to access any information under the authority as well as represent the taxpayer in representing them to the IRS.
 - A 2848 carries tax advice liability for any tax year listed.
- An 8821 just allows the tax professional access to any tax matter and year authorized without the tax advice liability. The tax practitioner can call the IRS and ask questions about the taxpayer's account, but cannot negotiate on the taxpayers behalf.

Note: If you are using an ISP to download transcripts you need to do the following:

- 2848 – Section 5a check the ISP Box.
- 8821 – Section 3 check the ISP Box.

¹ IRS IRM 21.2.3.5.1 (10-03-2017)Disclosure Requirements

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Polling Question #1

Remember to get credit for the webinar you need to stay logged in for at least 50 minutes and answer all four polling questions.

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Should I Use The 8821 or the 2848

- This is often debated. The most common recommendation is to use the 8821 unless the taxpayer is going to engage you for representations.
- Remember you cannot call and get First Time Penalty Abatement with an 8821.
- Some tax professionals only use 2848. I personally would still use the 2848 if I was still practicing, but I keep good records and would file withdraws every couple months if needed.

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CAF Number

- To request a CAF number complete an 8821 or 2848 on someone (taxpayer, spouse, etc..) and fax it to the IRS (The IRS has been bouncing 2848's in the tax practitioner's name recently).
 - The IRS should send you a letter with your CAF Number within 30 days, but often times the letter is not received. The letter is only sent after the first request.
 - Best Practice: Call the Practitioner Line 5-7 days later and advise them you forgot your CAF number (do not tell them you just applied or they will tell you to wait 30 days and call back). IRS.gov states you can call PPS and retrieve a forgotten CAF.
 - Note: This is the only time in working with e-Services you will call PPS instead of the E-Help Desk.
- In rare instances a user can have multiple CAF's. This is from the old days (over 10 years ago). The IRS has been trying to consolidate tax practitioners down to just one.
- CAUTION: A business can also be issued a CAF number but the business cannot get access to TDS, only individuals who work for a business. Be careful not to list your business CAF on the 2848 or 8821 because you will not get e-Services access to the transcripts. Also, make sure you only use the individual CAF when using TDS or all requests will fail.¹

¹ IRS IRM 21.3.7.3.2 (06-20-2014) Providing Lost/Forgotten CAF Numbers

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ISP – Intermediate Service Providers

Excerpt from 2848 Instructions

Authority to access electronic IRS records via Intermediate Service Providers.

Your representative is not authorized to use an Intermediate Service Provider to retrieve your confidential tax information indirectly from the IRS **unless you check the box on line 5a.**

2848 Example

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☐ Authorize disclosure to third parties;

☒ Access my IRS records via an Intermediate Service Provider;

☐ Substitute or add representative(s); ☐ Sign a return;

8821 Example

3 Tax Information. Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☒ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

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Overriding Existing Authorizations

- New 2848 "TRUMPS" existing 2848
- New 8821 "TRUMPS" existing 8821
- New 8821 does NOT affect existing 2848
- New 2848 does NOT affect existing 8821
- **Presentation Note:** The process of modifying a current 8821 or 2848 rarely is processed correctly at the CAF Unit and is not recommended.

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2848 Power of Attorney and Declaration of Representative

Form 2848 (Rev. 2-2020) Page 2

Part I Taxpayer Information. Taxpayer must sign and date this form on page 5, line 7.

Taxpayer name and address: John Smith, 123 Main St, Anywhere, FL 32112

Taxpayer identification number(s): 444-55-6666

Daytime telephone number: 850-555-9999 Plan number (if applicable):

2 Representative(s) must sign and date this form on page 5, Part II.

Name and address: Bob Jones, 333 Main St, Anywhere, FL 32112

CAF No.: CAF Number or none

PTIN: 999999999999

Telephone No.: 850-555-1234

Fax No.: Optional

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent copies of notices and communications ☒

Name and address: [blank]

CAF No.: [blank]

PTIN: [blank]

Telephone No.: [blank]

Fax No.: [blank]

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent copies of notices and communications ☐

Name and address: [blank]

CAF No.: [blank]

PTIN: [blank]

Telephone No.: [blank]

Fax No.: [blank]

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent notices and communications to only two representatives ☐

Name and address: [blank]

CAF No.: [blank]

PTIN: [blank]

Telephone No.: [blank]

Fax No.: [blank]

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent notices and communications to only two representatives ☐

Name and address: [blank]

CAF No.: [blank]

PTIN: [blank]

Telephone No.: [blank]

Fax No.: [blank]

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below.

For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Withdrawal, Practitioner Discipline, F.R.P., F.O.A., Civil Penalty, Sec. 408(d) Shared Responsibility Payment, etc.) (see instructions)

Tax Form Number (1040, 941, 709, etc.) (if applicable)

Year(s) or Period(s) (if applicable) (see instructions)

Income: 1040 1990-2023

Separate Assessment: 1040 1990-2023

Civil Penalties: not applicable 1990-2023

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4, Specific Use Not Recorded on CAF in the instructions.

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

☒ Access my IRS records via an Intermediate Service Provider.

☐ Authorize disclosure to third parties.

☐ Substitute or add representative(s).

☐ Sign a return.

☐ Other acts authorized: [blank]

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

☐ I am not currently suspended or debarred from practice, or ineligible for practice, before the Internal Revenue Service;

☐ I am subject to regulations contained in Circular 230 (21 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;

☐ I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there, and

☐ I am one of the following:

☐ Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

☐ Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

☐ Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.

☐ Officer—a bona fide officer of the taxpayer organization.

☐ Full-Time Employee—a full-time employee of the taxpayer.

☐ Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

☐ Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.36(f) of Circular 230).

☐ Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund or prepared if there is no signature (specify on the form), (2) was eligible to sign the return or claim for refund, (3) has a valid PTIN, and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.

☐ Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.

☐ Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(g)).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE CIRCLE LISTED IN PART I, LINE 2.

Note: For designations d-1, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—Insert only (a-f)	Licensing jurisdiction (State or other licensing authority (if applicable))	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
c	IRS	000000000-EA		
a	Enter State	BAR # for attorney		
b	Enter State	State CPA License #		

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 118803 Form 2848 (Rev. 2-2020)

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Form 2848 (Rev. 2-2020) Page **2**

2848
Rev. February 2020
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative
Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney
Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
ACME Toy Company
123 Main St
Anywhere, FL 32312

Taxpayer identification number(s)
44-5555555
Daytime telephone number
850-555-9999 Plan number (if applicable)

For IRS Use Only
Received by:
Name _____
Telephone _____
Function _____
Date / /

2 Representative(s) must sign and date this form on page 2, Part II.
Name and address
Bob Jones
333 Main St
Anywhere, FL 32312

CAF No. _____ CAF Number or none _____
PTIN _____ 9999999999
Telephone No. _____ 850-555-1234
Fax No. _____ Optional _____
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent copies of notices and communications ☒ **Check if new:** Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent copies of notices and communications ☐ **Check if new:** Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)
Name and address _____
CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)
Name and address _____
CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Withdrawal, Practitioner Discipline, PUA, FICA, Civil Penalty, Sec. 4958(a) Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income	1120, 1120s, 1065, 1041	1990-2023
Payroll	940, 941, 943, 944	1990-2023
Civil Penalties	not applicable	1990-2023

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney for a specific use is not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions. ☐

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information). ☒ Access my IRS records via an Intermediate Service Provider.
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;
☐ Other acts authorized _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 118802 Form 2848 (Rev. 2-2020)

Part II Declaration of Representative
Under penalties of perjury, by my signature below I declare that:
I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service.
I am subject to regulations contained in Circular 230 (21 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service.
I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there, and:
I am one of the following:
a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b. Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
c. Enrolled Agent—an agent by the IRS per the requirements of Circular 230.
d. Officer—a bona fide officer of the taxpayer organization.
e. Full-Time Employee—a full-time employee of the taxpayer.
f. Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.369 of Circular 230).
h. Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
i. Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of higher status as a law, business, or accounting student working in an LIFO or STCP. See instructions for Part II for additional information and requirements.
j. Enrolled Referee Tax Agent—enrolled as a refund plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 12.369).

IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

(Note: For descriptions (i)-(j), enter your title, position, or relationship to the taxpayer in the "i" licensing jurisdiction column.)

Designation—insert above line 4a.	Licensing jurisdiction (state or other licensing authority (if applicable))	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
c	IRS	00000000-EA		
a	Enter State	BAR # for attorney		
b	Enter State	State CPA License #		

Form 2848 (Rev. 2-2020)

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Form 8821 (Rev. February 2020) Page **2**

8821
Rev. February 2020
Department of the Treasury
Internal Revenue Service

Tax Information Authorization
Go to www.irs.gov/Form8821 for instructions and the latest information.
Don't sign this form unless all applicable lines have been completed.
Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

1 Taxpayer Information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address
John Smith
123 Main St
Anywhere, FL 32312

Taxpayer identification number(s)
44-5555555
Daytime telephone number
850-555-9999 Plan number (if applicable)

For IRS Use Only
Received by:
Name _____
Telephone _____
Function _____
Date / /

2 Apointee. If you wish to name more than one apointee, attach a list to this form. Check here if a list of additional apointees is attached ☐

Name and address
Bob Jones
333 Main St
Anywhere, FL 32312

CAF No. _____ CAF Number or none _____
PTIN _____ 9999999999
Telephone No. _____ 850-555-1234
Fax No. _____ Optional _____
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax Information. Apointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.
☒ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4958(a) Payments, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)	Specific Tax Matters
Income	1040	1990 - 2023	not applicable
Separate Assessment	1040	1990 - 2023	not applicable
Civil Penalty	not applicable	1990 - 2023	not applicable

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6. ☐

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):
a. If you want copies of tax information, notices, and other written communications sent to the apointee on an ongoing basis, check this box ☒
b. If you don't want any copies of notices or communications sent to your apointee, check this box ☐

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. ☐
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 5 above.

IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.
DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____ Date _____
Print Name _____ Title (if applicable) _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11880P Form 8821 (Rev. 2-2020)

Form 8821 (Rev. February 2020) Page **2**

8821
Rev. February 2020
Department of the Treasury
Internal Revenue Service

Tax Information Authorization
Go to www.irs.gov/Form8821 for instructions and the latest information.
Don't sign this form unless all applicable lines have been completed.
Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

1 Taxpayer Information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address
ACME Toy Company
123 Main St
Anywhere, FL 32312

Taxpayer identification number(s)
44-0000000
Daytime telephone number
850-555-9999 Plan number (if applicable)

For IRS Use Only
Received by:
Name _____
Telephone _____
Function _____
Date / /

2 Apointee. If you wish to name more than one apointee, attach a list to this form. Check here if a list of additional apointees is attached ☐

Name and address
Bob Jones
333 Main St
Anywhere, FL 32312

CAF No. _____ CAF Number or none _____
PTIN _____ 9999999999
Telephone No. _____ 850-555-1234
Fax No. _____ Optional _____
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax Information. Apointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.
☒ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4958(a) Payments, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)	Specific Tax Matters
Income	1120, 1120s, 1065, 1041	1990 - 2023	not applicable
Payroll	940, 941, 943	1990 - 2023	not applicable
Civil Penalty	not applicable	1990 - 2023	not applicable

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6. ☐

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):
a. If you want copies of tax information, notices, and other written communications sent to the apointee on an ongoing basis, check this box ☒
b. If you don't want any copies of notices or communications sent to your apointee, check this box ☐

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. ☐
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 5 above.

IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.
DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____ Date _____
Print Name _____ Title (if applicable) _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11880P Form 8821 (Rev. 2-2020)

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8821/2848 Differences

In the upcoming slides the different sections from a 2848 will be shown. There are slight differences between the 2848 and 8821.

- The 2848 has representatives and the 8821 has an appointee.
- Under Acts Authorized the 8821 has specific tax matters and the 2848 does not.
 - “not applicable” should be entered. The IRS will specify if you need something here.
- The 8821 only requires the taxpayer’s signature. The 2848 requires the taxpayer’s signature and all the representative’s signatures.

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Polling Question #2

Remember to get credit for the webinar you need to stay logged in for at least 50 minutes and answer all four polling questions.

4/15/2020

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Section 1 - Taxpayer Information

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

Telephone _____
Function _____
Date ____/____/____

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

John Smith
123 Main St
Anywhere, FL 32312

Taxpayer identification number(s)

444-55-6666

Daytime telephone number
850-555-9999

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

- One form per taxpayer. MFJ requires separate 2848 for each spouse.
- The name, address and SSN/EIN are required.
- The phone number is optional, but it is common for the CAF unit to reject the form if there is no phone number or if they receive multiple forms with the same phone numbers.
 - Some practitioners put their number in place of the taxpayer's on the 2848 since the IRS should be calling them instead of the client.
- IRS PPL/PPS has been asking for the middle initial of the taxpayer before processing over the phone. The CAF unit is not. Not sure where they are getting the middle initial from to verify.

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Section 2 - Representatives

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Bob Jones 333 Main St Anywhere, FL 32312 <input type="checkbox"/> Check if to be sent copies of notices and communications	CAF No. <u>CAF Number or none</u> PTIN <u>9999999999</u> Telephone No. <u>850-555-1234</u> Fax No. <u>Optional</u> <input type="checkbox"/> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address <input type="checkbox"/> Check if to be sent copies of notices and communications	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ <input type="checkbox"/> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.) Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ <input type="checkbox"/> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.) Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ <input type="checkbox"/> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

- Name, address, CAF number and PTIN are required fields. If you don't have a CAF number enter "none" and one will be assigned. If you do not have a PTIN leave it blank.
- The telephone number is not a required field, but do not leave it blank.
- You can have 4 representatives listed. If you would like more than 4 write "See attached for additional representatives" in the right margin and add a page with the same information for each representative (This is not recommended and the IRS usually doesn't process them all).

22

Receive Copies Of Notices

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Bob Jones 333 Main St Anywhere, FL 32312 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. CAF Number or none PTIN 9999999999 Telephone No. 850-555-1234 Fax No. Optional Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
---	---

- As a best practice I recommend practitioners always check the box to receive notices.
 - If you do not want the notices do not check the box.
- Taxpayer's never open their letters and never give them to their tax professional. Allows you to be proactive with the client.

23

Example Fax Coversheet To Change Representatives Address

- To change the representatives address on existing 2848/8821 send in a 2848 (or 8821) with a cover letter as shown to the right.
- Also check the box on the 2848 (or 8821 as seen below).

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Bob Jones 333 Main St Anywhere, FL 32312 Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. CAF Number or none PTIN 9999999999 Telephone No. 850-555-1234 Fax No. Optional Check if new: Address <input checked="" type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
---	--

SUBJ: ADDRESS CHANGE REQUEST

I have moved my office and want to change the mailing address on all my outstanding Forms 8821 & 2848.

My new business mailing address is:

Bill Nemeth, EA
3631 Chamblee Tucker Rd A-316
Atlanta, GA 30341-4423

I am attaching the following for your reference and review:

Page 2 & 3 Form 2848 for Taxpayer Tommy T Taxpayer showing my NEW Business Address and including a check in the NEW ADDRESS Box.

Page 4 – Copy of my GA Drivers License (current home address) and my Enrolled Agent Card (twice size for clarity)

Please contact me if you need further information.

Thank you for your support.

William G. Nemeth, EA Cell 770-616-1638

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Section 3 – Acts Authorized

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income	1040	1990-2022
Separate Assessment	1040	1990-2022
Civil Penalties	not applicable	1990-2022

- This is an example from an individuals 2848.
- This example will get all of the most common transcripts.
- I recommend going back to 1998 so you can check for First Time Penalty Abatement back to 2001. (You need CAF back to 2001 plus the prior 3 years).
- If you need shared responsibility you can usually get it under income, but if not you could leave off Separate Assessment or Civil Penalties.
- The IRS allows 3 years into the future.
- If periods are left blank it includes all periods. (I recommend not entering periods).

25

Separate Assessment - Mirrored Accounts

These only occur when the original return is filed Married Filing Joint. The IRS needs to “separate” the liability:

- 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)

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Section 3 – Acts Authorized (Business)

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income	1120, 1120s, 1065, 1041	1990-2022
Payroll	940, 941, 943, 944	1990-2022
Civil Penalties	not applicable	1990-2022

- Business is almost the same as Individual.
- Businesses do not have Separate Assessments, but they do have Payroll.
- I always enter multiple entity types and forms just in case the taxpayer is not sure.
- 2290 is also possible.

27

Business Fiscal Year

According to the 2848 Instructions

- For fiscal years, enter the ending year and month, using the YYYYMM format.
- Example a June fiscal year should be shown: 199006 – 202206.

According to the IRM 21.3.7.5.1.4(c.) (10-01-2018) Essential Elements for Form 2848 and Form 8821 fiscal year does not have to be listed

- 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.

Best practice: Show the fiscal year correctly on the 2848 if known.

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Section 4 – Specific Use

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4, Specific Use Not Recorded on CAF** ☐

Examples of specific uses not recorded include but are not limited to the following:

- Requests for a private letter ruling or technical advice,
- Applications for an EIN,
- Claims filed on Form 843, Claim for Refund and Request for Abatement,
- Corporate dissolutions,
- Circular 230 Disciplinary Investigations and Proceedings,
- Requests to change accounting methods or periods,
- Applications for recognition of exemption under sections 501(c) (3), 501(a), or 521 (Forms 1023, 1024, or 1028),
- Request for a determination of the qualified status of an employee benefit plan (Forms 5300, 5307, 5316, or 5310),
- Applications for an ITIN filed on Form W-7, Application for IRS Individual Taxpayer Identification Number,
- Applications for an exemption from self-employment tax filed on Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners,
- Application for Award for Original Information under section 7623,
- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS), and
- Freedom of Information Act (FOIA) requests.

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Section 5 – Additional Acts Authorized

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

- ☒ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- Access my records through an ISP – Check this if using software to download transcripts.
- Authorize disclosure to third parties – allows the representative to execute consents that will allow the IRS to disclose your tax return or return information to a third party.
- Substitute or add representatives – I do not recommend this as the IRS rarely processes it correctly. Allows the representative to substitute or add representatives.
- Sign a return – Don't ever check this one. Allows representative to sign tax returns. Bad idea.
- Other acts authorized – Other acts not specified.

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Section 5b – Specific Acts Not Authorized

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- Allows the taxpayer to exclude any acts from the above authorizations.
- I have never seen this used.

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Polling Question #3

Remember to get credit for the webinar you need to stay logged in for at least 50 minutes and answer all four polling questions.

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Section 6 – Retention/Revocation Of Prior Power(s) Of Attorney

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- Section 6 is if you want to modify an existing 2848. The IRS screws this up all the time. I recommend just submitting a new 2848 completed as needed.

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Section 7 – Taxpayer Signature

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

_____	_____	_____
Signature	Date	Title (if applicable)
_____	_____	
Print Name	Print name of taxpayer from line 1 if other than individual	

- Taxpayer (or person on behalf of taxpayer) must sign and date (date can be typed or handwritten).
- Person signing should Print Name (or type).
- Title must be completed if someone other than the taxpayer is signing (including businesses).
- Print name of taxpayer from line 1 if other than individual (business, trust, etc..).

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Part II – Declaration Of Representative

The previous sections are all under Part I

- The examples to the right show an attorney, CPA and Enrolled Agent.
- Designation, licensing jurisdiction, license, signature and date are all required fields.
- If no license number then enter none (some attorneys are not issued numbers).

Part II Declaration of Representative				
Under penalties of perjury, by my signature below I declare that:				
- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;				
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;				
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and				
- I am one of the following:				
a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.				
b. Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.				
c. Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.				
d. Officer—a bona fide officer of the taxpayer organization.				
e. Full-Time Employee—a full-time employee of the taxpayer.				
f. Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).				
g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(c) of Circular 230).				
h. Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.				
k. Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.				
r. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).				
▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.				
Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column.				
Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
c	IRS	00000000-EA		
a	Enter State	BAR # for attorney		
b	Enter State	State CPA License #		

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Order Of Signatures

- Taxpayer signs first:
 - Representative fills out Form 2848 and presents the 2848 to the taxpayer for their review and signature.
 - After the taxpayer signs the Form 2848, the representative then accepts the engagement by signing the Form 2848 within 45 days after the taxpayer signed.
- Representative signs first:
 - IRM allows rep to sign and date first and taxpayer sign and date second but the CAF unit generally will "BOUNCE" a Form 2848 submitted in this manner.

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Signature of Taxpayer

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Taxpayer signs
and dates first

Signature _____ Date _____ Title (if applicable) _____

Print Name _____ Name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and

- I am one of the following:

- a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below;
- b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below;
- c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230;
- d Officer—a bona fide officer of the taxpayer organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1245; the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230.

h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund or prepared if there is no signature space on the form; (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See **Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**

k Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
c	IRS	00000000-EA		
a	Enter State	BAR # for attorney		
b	Enter State	State CPA License #		

Best Practice:
Rep signs and dates
second
(up to 45 days later)

37

Get A List Of All Your Existing Authorizations (CAF 77)

21.3.7.11 (09-11-2015) 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....

Presentation Note: CAF 77 can be requested through the new online FOIA Request at www.FOIA.gov

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CAF 77 Sample

Internal Revenue Service Central Processing Unit - Stop 93A Post Office Box 621506 Atlanta, GA 30362 OS:P:GLDS:D (fax) 877-891-6035

Dear Disclosure Manager:

This is a request under the Freedom of Information Act. I request that a copy of the CAF Representative/Client Listing be provided to me. I do not wish to inspect the documents first.

In order to determine my status for the applicability of fees, you should know that I am an "Other" requester seeking information for non-commercial or personal use. I am a tax professional and my CAF number is:

I am including a photocopy of my as defined in the FOIA Guide – To Establish Proof of Identity and Right to Access as proof of identity.

Send listing on CD as a text file using Windows Notepad.

Thank you for your consideration of this request.

Sincerely,

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Withdraw And Revoke 2848

- Taxpayer writes "REVOKE" across the top of his copy of the Form 2848, signs his name and current date. Mails or Faxes the form to the IRS CAF Unit.
- Representative writes "WITHDRAW" across the top of his copy of the Form 2848, signs his name and current date. Mails or Faxes the form to the IRS CAF Unit.

Presentation Note: The IRM has been updated so withdraw and revoke are synonymous
 21.3.7.10 (06-13-2018) Deletions, Revocations and Withdrawals
 4. A third-party or taxpayer may state withdraw or revoke and it will be honored.

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E-Signatures on 8821/2848

- Currently these are not allowed per IRM 21.3.7.5.1.4 (a) (09-13-2017) Essential Elements for Form 2848 and Form 8821
 - Essential element 1 The taxpayer's dated signature is required. **An electronically signed, printed or stamped signature is not acceptable.**
- The mortgage industry is authorized under the IVES Program to use E-Signatures on the 4506-T.
- Currently THS is part of an IRS Focus Group on E-Signatures and ID Verification.
 - There may be a pilot later this year, but it will not be a solution for anyone.
 - The Get Transcript verification will probably be the method applied.

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The 5 Essential Elements For Form Acceptance

- IRS IRM 21.3.7.5.1 (09-13-2017) Essential Elements for Form 2848 and Form 8821 (Summarized)
- 1. **Essential element 1** The taxpayer's dated signature is required. An electronically signed, printed or stamped signature is not acceptable.
- 2. **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.
- 3. **Essential element 3** - Acts authorized on Form 2848 or tax information on Form 8821, i.e., type of tax or tax form number, is required. Specific (or inclusive) Period(s) is/are required.
- 4. **Essential element 4** - Clear identification of the taxpayer, i.e., name, address, taxpayer identification number is required.
- 5. **Essential element 5** - Clear identification of the third party, i.e., name and address is required. A CAF number is not required.
- Element 2 is the only one where they will notify the tax pro. All other discrepancies go back to the taxpayer's mailing address of record.

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Use Caution Using E-Fax Services

- If the IRS determines the recipient is using an E-Fax they may require a 3rd Party Authorization for the E-Fax Company.
- 800 number fax numbers are the biggest give away.
- Although the IRM only specifies if the IRS is faxing to a 3rd party I believe the IRS has rejected 8821 and 2848's when they were received via E-Fax's.
- IRS IRM 21.2.3.5.2(c) (03-08-2017) Using Electronic Fax Services
 - The e-fax service may be a third party serving as a conduit for the fax transmission. Using this method, the fax is transmitted from the sender, is processed through the third party e-fax service provider, and is delivered to the authorized party via email or other means.
 - Note: In reference to (2)c, when faxing tax information through a third party e-fax service provider, written authorization designating the e-fax provider is required; Oral Disclosure Consent cannot be accepted. Refer to IRM 11.3.1.11(9), Facsimile Transmission of Tax Information.

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Common Reasons 8821/2848 Are Rejected

- Bad fax (Either sending fax or receiving fax).
 - Worst case is they never received it and have no record.
- Signatures out of date.
- Unreadable signature.
- Incomplete form (one of the required elements is missing).
- Form filled out incorrectly.
- Faxed from a 1-800 number.
- Business CAF number is listed instead of individual CAF number.
 - No electronic E-Service Access under business CAF.
 - Business CAF can never be used on a 2848.

Note: Remember it seems like the CAF unit looks for any reason to reject the forms.

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Does It Matter Which Campus I Fax To

No it does not matter unless the taxpayer is overseas.

IRS IRM 21.3.7.1.3 (09-13-2017) Audience-Processing Sites (CAF Function)

7. 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.

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Deceased Taxpayer

The 2848/8821 authority ceases when the taxpayer dies.

There are two ways to get taxpayer transcripts after death:

1. Call PPS & FAX:
 - The decedent's complete name, address and social security number
 - A copy of the death certificate, **and either**
 - A copy of Letters Testamentary approved by the court, **or**
 - IRS Form 56, Notice Concerning Fiduciary Relationship, if there is no court proceeding
 - Get transcripts with a 4506 or via mail.
2. Get a 2848 and have the representative receive information.
 1. The 2848 is completed as normal.
 2. The person signing puts their title (surviving spouse, executor, fiduciary, etc....).
 3. Also attach Death Certificate to 2848.
 4. I recommend calling PPL with the signor present so any questions can be handled. Not sure how the transcripts are being delivered (Possibly SOR).

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Polling Question #4

Remember to get credit for the webinar you need to stay logged in for at least 50 minutes and answer all four polling questions.

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Bonus Material (Time Permitting)

- These slides were added at the request of prior attendees, but they can cause the presentation to go over 50 minutes.
- I have included them for reference if time does not permit.

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ID Theft Flag After Death

- Within six months of taxpayer's death the IRS usually places an ID Theft Flag on the taxpayer's account.
- The IRS learns of the death from the Death Master File.
- This is to prevent deceased individuals from becoming the victims of ID Theft and tax fraud.

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Deceased Persons – Getting Information from the IRS

From IRS.gov Deceased Persons – Getting Information from the IRS

Some or all of the information you need may be in the decedent's personal records. If you need to request information from the IRS, we need to know that you are authorized to receive it. To establish that you are properly authorized to receive tax information of a decedent or their estate, submit the following with your information request:

- The decedent's complete name, address and social security number
- A copy of the death certificate, and either
- A copy of Letters Testamentary approved by the court, or
- IRS Form 56, Notice Concerning Fiduciary Relationship, **if there is no court proceeding**

Letters Testamentary is a document issued by the court during probate of a decedent's estate. In some states, they may be called Letters of Administration or Letters of Representation. The document grants the estate administrator, executor or personal representative of the deceased, authority to manage the affairs of the decedent and their estate. In addition to resolving tax matters, you may need Letters Testamentary to gain control of the decedent's assets.

Form 56, Notice Concerning Fiduciary Relationship, notifies the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver or guardian) stands in the position of a taxpayer and acts as the taxpayer. Proper documentation showing authority to act on behalf of the decedent, such as a will, should be attached to the Form 56. See About Form 56, Notice Concerning Fiduciary Relationship for additional information.

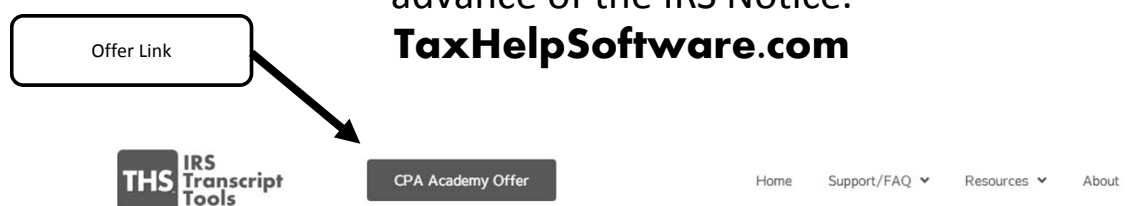
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SPECIAL OFFER Good Until Midnight Tonight

Try the fully loaded Tax Help Software Executive Product through December 1st, 2020 for only \$250.

This product can also detect IRS Audits and CP2000s six months in advance of the IRS Notice.

TaxHelpSoftware.com



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QUESTIONS?

Roger W. Nemeth, EA & NTPI Fellow

Email: nemethrw@AuditDetective.com

TAXHELPSOFTWARE.COM

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