



2021 TAX UPDATE FOR TAX PRACTITIONERS

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2021 Identity Protection PIN (IP PIN) Opt-in Program

Tax Pro Account

Tax Professional Data Theft and Protection



2021 Identity Protection PIN (IP PIN) Opt-in Program



What is an IP PIN?

- **Identity Protection PIN (IP PIN) is a six-digit number**
- **Assigned to eligible taxpayers**
- **Helps the IRS verify a taxpayer's identity**
- **Prevents someone else from filing a tax return with your SSN**
- **You get a new IP PIN every year**





Who is eligible to get an IP PIN?

- **IP PINs started in 2011**
- **IP PINs were reserved for confirmed victims on tax related ID theft**
- **In 2014, residents in certain states were invited to opt-in to getting an IP PIN**
- **As of mid-January 2021, all taxpayers can apply for an IP PIN**
- **Review the process at www.irs.gov/IPPIN**





Options to get an IP PIN

- **“Get an IP PIN” tool at IRS.gov**
- **If you cannot verify online:**
 - Use Form 15227 if your adjusted gross income is \$72,000 or less
 - Visit a Taxpayer Assistance Center if ineligible for Form 15227 or unable to verify identity remotely.





Online Option

- **“Get an IP PIN” tool**
- **Already have an account? Sign in with your username and password.**
- **No account yet? Create an account.**





Verify your identity with Secure Access

- **Email address and SSN or ITIN**
- **Tax filing status and mailing address**
- **One financial account number:**
 - Credit card, student loan or auto loan
 - Mortgage, home equity loan, or home equity line of credit
- **Mobile phone linked to your name**
- **Learn more at [www.IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess)**





Unable to authenticate your identity online?

If adjusted gross income is \$72,000 or less:

- **Submit Form 15227**
- **IRS assistor will call taxpayer to verify identity over the phone**
- **IP PIN will be mailed to the taxpayer for the NEXT filing season**





Unable to authenticate your identity online? (continued)

If your adjusted gross income is more than \$72,000:

- **Contact the IRS for an appointment at a Taxpayer Assistance Center**
- **Bring two forms of identification, including one picture ID**
- **Once your identity is verified in person, an IP PIN will be mailed within three weeks**





Do not share IP PIN

- **Do not share your IP PIN with anyone but your trusted tax provider**
- **If you do your own taxes, enter when asked by the software product**
- **No one will call, email or text you to request your IP PIN**





IP PIN for Confirmed Identity Theft (IDT) Victims

- **The long-standing process for confirmed identity theft victims remains unchanged.**
- **The IRS will issue an IP PIN annually to victims via a mailed CP01A Notice.**
- **Victims have the option of using the Get an IP PIN tool online to retrieve their existing IP PIN should it be lost.**





Role of Tax Professionals

- **Taxpayers must verify their own identities and create their own accounts via Secure Access.**
- **Tax professionals can assist taxpayers by sharing information about the opt-in program availability.**
- **Publication 5367, IP PIN Opt-In Program, was created for tax pros to share with and assist clients who want an IP PIN.**
- **Tax professional must keep client IP PINs secure and advise clients keep secure.**





Recap

- **IP PIN program helps prevent an identity thief from filing a tax return in your name**
- **As of January 2021, all taxpayers who can verify their identities may obtain an IP PIN to protect their tax returns**
- **See IRS Publication 5367**
- **There is a one-time registration process**
- **Details at www.irs.gov/SecureAccess**





Recap (continued)

- **Use online tool each January to obtain your IP PIN**
- **If you can't verify your identity online, your option depends on your income**
 - If your adjusted gross income is \$72,000 or less: Form 15227
 - If your adjusted gross income is more than \$72,000: Visit a Taxpayer Assistance Center





Tax Pro Account Walk-Through

Date



Tax Pro Account: Methods to Submit POAs and TIAs

Individuals have various options when submitting Power of Attorneys (POAs) and Tax Information Authorizations (TIA) to the IRS.



Mail*

Paper submission, paper processing.

Characteristics:

- Physical receipt of forms through mail
- Sorting and review process up to 15 days**
- Paper stored in IRS files until shredded



Fax*

Electronic submission via fax, electronic processing.

Characteristics:

- Electronic receipt of form images
- Review and Centralized Authorization File (CAF) entry up to 15 days**
- Online storage and records management



Deployed January 2021

Taxpayer Digital Communications (TDC)*

Electronic submission of Forms 2848/8821 via TDC, electronic processing.

Characteristics:

- Secure Access account required for submission
- Authorized third-party access to platform
- Image of electronic signature
- Review and CAF entry up to 15 days**
- Online storage and records management



To Deploy July 2021

Tax Pro Account

Electronic submission of online equivalents of Forms 2848/8821 via Tax Pro Account, electronic processing.

Characteristics:

- Dedicated interface for tax professionals integrated with individual taxpayers' Online Account for taxpayer access to approve or reject authorization requests online
- Secure Access via eAuth allows for identify and signature authentication
- CAF integration for real-time processing -- requests are submitted, validated and approved online with no manual intervention
- Electronic capture and storage of tax professional and taxpayer digital signatures using Electronic Signature Storage and Retrieval (ESSAR)
- IAL2/AAL2 compliant using Secure Access LOA-3 (NIST 63-3 compliant by FY2022)

*Forms submitted via Mail, Fax, and TDC are processed in First In, First Out (FIFO) basis.

**Typical processing timeframe is 5 days; however, timeframe was extended to up to 15 days due to COVID.



New Taxpayer Options for POA and TIA

Features launching summer 2021:

- IRS adds “authorization” feature to individual Online Accounts.
- IRS launches Tax Pro Account on IRS.gov to allow tax professionals to initiate online third-party authorization requests.
 - Tax professional initiates a POA or TIA, uses checkbox as electronic signature for POAs.
 - POA or TIA requests automatically transfers to individual taxpayer’s Online Account.
 - Taxpayer accesses their Online Account and select “Authorization” tab.
 - Taxpayer uses checkbox as signature and approves request.
 - Upon approval, authorization is automatically submitted to CAF.
- Most requests post immediately to CAF eliminating long waits for review and processing.
- Online Account and Tax Pro Account protected by identity proofing/multi-factor authentication (Secure Access).



Registering for Secure Access

To use the Tax Pro Account, individuals must register for Secure Access.

- Individuals already registered for secure access (e.g., Get Transcripts) can use the Tax Pro Account to initiate POAs and TIAs.
- To register for secure access, you will need:

- Your email address
- Your tax filing status, personal information, and mailing address from your most recently filed tax return
- Your Social Security Number (SSN) or Individual Tax Identification Number (ITIN)
- One financial account number linked to your name (credit card, student loan, mortgage or home equity loan, home equity line of credit, or auto loan)
- Your U.S. based cell phone to receive the one-time activation code
 - If you do not have a cell phone, you can opt to receive the activation code through mail

Note: For more information on Secure Access, see [IRS.gov/Secure Access](https://www.irs.gov/SecureAccess)



Tax Pro Account: Secure Access

Notional

Secure Access



Sign Up

Don't have an account? Create one now.

CREATE ACCOUNT >

Log In

Already have a username? Welcome back!

Username

LOG IN >

[Forgot Username](#)

PTIN and FIRE users need a separate account in this system

WARNING! By accessing and using this government computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to criminal prosecution and penalties.

[Help](#) | [IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)



Secure Log In



We sent a security code to your phone

We sent a text message to your phone (ending in 1991). Please enter the code below.

6-digit security code

[Resend Security Code](#)

[No longer have access to this phone?](#)

CONTINUE >

[If you can't get a text message right now, you can get a security code via phone call.](#)

[Logout](#)

[Help](#) | [IRS Privacy Policy](#) | [Security Code Terms and Conditions](#) | [Accessibility](#)



Tax Pro Account Home Page (Full Screen)



JAMIE BEAGLE | Profile | Logout

Tax Pro Account Home

Request POA Individual Client

Request TIA Individual Client

Welcome JAMIE BEAGLE

Request Authorization

Submit a request online for a power of attorney (POA) or tax information authorization (TIA) for an individual client. Then let your client know they need to log in to their account at www.irs.gov/account to review and electronically sign.

REQUEST POA INDIVIDUAL CLIENT

REQUEST TIA INDIVIDUAL CLIENT

Download Forms

You may continue to use paper forms to submit and withdraw authorizations by mail or fax:

[Form 2848, Power of Attorney and Declaration of Representative](#)

[Form 8821, Tax Information Authorization](#)



Privacy Policy | Accessibility



Before You Start Page (Screen 1 of 2)

JAMIE BEAGLE | Profile | Logout

Tax Pro Account Home
Request POA Individual Client
Request TIA Individual Client

[Tax Pro Account Home](#) / Request Power of Attorney (POA) Individual Client

Request Power of Attorney (POA) Individual Client

Before You Start

You must have:

- A Centralized Authorization File (CAF) number, which the IRS assigns the first time you mail or fax a third-party authorization
- One of the following credentials and not be suspended or disbarred from practice before the IRS per [Circular 230 Tax Professionals](#)
 - Attorney
 - Certified Public Accountant
 - Enrolled Agent
 - Enrolled Actuary
 - Enrolled Retirement Plan Agent

Compare Options to Request POA

Request POA Online

Submit the request online if all the following are true.

- ✓ Individual client
- ✓ One representative
- ✓ Names and addresses match IRS records
- ✓ Addresses in U.S. states and D.C.
- ✓ One or more of these tax matters from the year 2000 forward:
 - Form 1040 Income Tax
 - Split Spousal Assessment or Form 8857 Innocent Spouse Relief
 - Shared Responsibility Payment
 - Shared Responsibility Payment - Split Spousal Assessment
 - Civil Penalty
- ✓ Revoke any prior authorization(s) on file with the IRS for the same tax matters and tax periods
- ✓ Client can log in to their account at [www.irs.gov/account](#)

[START NOW](#)

Mail or Fax Form 2848

Mail or fax a signed Form 2848 to the IRS if you need more options.

- ✓ Individual and business clients
- ✓ Name or address changes
- ✓ Addresses for any location
- ✓ One or more representatives
- ✓ Any tax matter and tax period
- ✓ Authorize other acts such as access IRS records via an Intermediate Service Provider
- ✓ Retain or revoke any prior authorization(s) on file with the IRS for the same tax matters and tax periods

[DOWNLOAD FORM 2848](#)



Before You Start Page (Screen 2 of 2)

How to Get a Power of Attorney Online

First: Prepare the information

To fill out the request, you'll need your:

- Centralized Authorization File (CAF) number [?](#)
- Name and address on file with the IRS for your CAF number [?](#)
- Client's name and address on file with the IRS [?](#)
- Client's Social Security number or Taxpayer Identification Number
- Tax matters and periods for which you are requesting authorization. Only some tax matters may be requested online.
 - Form 1040 Income Tax
 - Split Spousal Assessment or Form 8857 Innocent Spouse Relief
 - Shared Responsibility Payment
 - Shared Responsibility Payment - Split Spousal Assessment
 - Civil Penalty

You cannot save requests to continue later.

Second: Complete the request

It should take between 10 and 20 minutes to complete the request.

After you submit the request, you'll get confirmation that it's been sent to your client's online account.

If the information you entered for your client is not correct, they will not see the request in their online account.

Third: Contact your client

Let your client know that they need to log in to their account at www.irs.gov/account to review, approve and electronically sign the request.

Fourth: Client approves or rejects and contacts you

Your client logs in to their account at www.irs.gov/account and approves by electronically signing. They also may reject the request.

The authorization will be active after your client approves and electronically signs.

Your client can print confirmation after they sign it, but a copy of the authorization won't be saved in your client's account or your account.

The IRS won't notify you whether your client approves or rejects the request.

Contact your client with any questions about the status of a request.

Notices

OMB Control Number: 1545-0150

[Privacy Act and Paperwork Reduction Act Notice](#)

START NOW



Representative Information page - Step 1 (Screen 1 of 2)

JAMIE BEAGLE | [Profile](#) | [Logout](#)

Tax Pro Account Home
Request POA Individual Client
Request TIA Individual Client

[Tax Pro Account Home](#) / Request Power of Attorney (POA) Individual Client

Request Power of Attorney (POA) Individual Client

1
Rep Info

2
Client Info

3
Tax Matters

4
Review & Submit

Representative Information

Enter your name, CAF number and address associated with your IRS CAF record. **It must match IRS records to continue and use approved abbreviations, such as St for street and Ave for avenue.** [See more abbreviations \(PDF\)](#).

Only one representative can be added online.

If your name or address has changed or you want to add more than one representative, mail or fax a completed [Form 2848](#) to the IRS instead.

All fields marked with an asterisk * are required.

First Name*
Special characters are limited to - (dash) and & (ampersand)

Middle Name
Special characters are limited to - (dash) and & (ampersand)

Last Name*
Special characters are limited to - (dash) and & (ampersand)

Suffix
Special characters are limited to - (dash) and & (ampersand)



Representative Information page - Step 1 (Screen 2 of 2)

CAF Number* [?](#)
Format example: 1234-56789

Address Line 1*
The number of characters is limited to 35. Special characters are limited to - (dash), / (forward slash), and & (ampersand)

Address Line 2
The number of characters is limited to 35. Special characters are limited to - (dash), / (forward slash), and & (ampersand)

City*
The number of characters is limited to 25. Special characters are limited to - (dash), / (forward slash), and & (ampersand)

State*
Two letter abbreviation

ZIP*
Five digits

[Cancel](#)



Client Information page - Step 2 (Screen 1 of 2)

JAMIE BEAGLE | [Profile](#) | [Logout](#)

Tax Pro Account Home | Request POA Individual Client | Request TIA Individual Client

[Tax Pro Account Home](#) / Request Power of Attorney (POA) Individual Client

Request Power of Attorney (POA) Individual Client

✓

[Rep Info](#)

2

Client Info

3

Tax Matters

4

Review & Submit

Client Information

Add one client per request. Submit a separate request for a spouse on a joint return.

Enter your client's information as shown on their most recent income tax return or IRS notice. **Use approved abbreviations, such as St for street and Ave for avenue.** [See more abbreviations \(PDF\).](#)

If your client's address has changed, use [Form 8822](#) to notify the IRS of the new address.

All fields marked with an asterisk (*) are required.

First Name*

Special characters are limited to - (dash) and & (ampersand)

Middle Name

Special characters are limited to - (dash) and & (ampersand)

Last Name*

Special characters are limited to - (dash) and & (ampersand)

Suffix

Special characters are limited to - (dash) and & (ampersand)



Client Information page - Step 2 (Screen 2 of 2)

Taxpayer Identification Number*

Format example: 123-45-6789

Address Line 1*

The number of characters is limited to 35. Special characters are limited to - (dash), / (forward slash), and & (ampersand)

Address Line 2

The number of characters is limited to 35. Special characters are limited to - (dash), / (forward slash), and & (ampersand)

City*

The number of characters is limited to 25. Special characters are limited to - (dash), / (forward slash), and & (ampersand)

State*

Two letter abbreviation

ZIP*

Five digits


BACK

NEXT

[Cancel](#)



Tax Matters page - Step 3 (Full Screen)


JAMIE BEAGLE | Profile | Logout

Tax Pro Account Home
Request POA Individual Client
Request TIA Individual Client

[Tax Pro Account Home](#) / Request Power of Attorney (POA) Individual Client

Request Power of Attorney (POA) Individual Client

✓

Rep Info

✓

Client Info

3

Tax Matters

4

Review & Submit

Tax Matters

Select the tax matters and periods for which you are requesting authorization. Tax periods are limited to the year 2000 up to three years from December 31 of the year we receive the power of attorney.

If you want to request authorization for something not included on this page, mail or fax a completed [Form 2848](#) to the IRS instead.

All fields marked with an asterisk (*) are required.

Tax Matter(s)

You must select at least one tax matter. After you select the tax matter, you will be prompted to select the start and end date for the tax period(s).*

- Form 1040 Income Tax
- Split Spousal Assessment or Form 8857 Innocent Spouse Relief
- Shared Responsibility Payment
- Shared Responsibility Payment - Split Spousal Assessment
- Civil Penalty

Receive Notices

Do you want to receive by mail copies of notices and communications the IRS sends your client for these tax matters?*

Yes No

BACK

NEXT

[Cancel](#)



Tax Matters Expanded page - Step 3 (Screen 1 of 2)

JAMIE BEAGLE | Profile | Logout

Tax Pro Account Home
Request POA Individual Client
Request TIA Individual Client

[Tax Pro Account Home](#) / Request Power of Attorney (POA) Individual Client

Request Power of Attorney (POA) Individual Client

✓

Rep Info

✓

Client Info

3

Tax Matters

4

Review & Submit

Tax Matters

Select the tax matters and periods for which you are requesting authorization. Tax periods are limited to the year 2000 up to three years from December 31 of the year we receive the power of attorney.

If you want to request authorization for something not included on this page, mail or fax a completed [Form 2848](#) to the IRS instead.

All fields marked with an asterisk (*) are required.

Tax Matter(s)

You must select at least one tax matter. After you select the tax matter, you will be prompted to select the start and end date for the tax period(s).*

Form 1040 Income Tax

Split Spousal Assessment or Form 8857 Innocent Spouse Relief

Select starting and ending tax years for this matter. You must select at least one tax year between 2000 and up to three years from December 31 of the year we receive the power of attorney. Select add another tax year if there are breaks between the years. For example, enter as two periods: 2000 to 2010 and 2018 to 2024. Do not overlap years for the same tax matter. For example, do not enter 2000 to 2005 and 2004 to 2006.

<p>1. Starting Tax Year*</p> <div style="border: 1px solid #ccc; padding: 2px; width: 80px; margin-bottom: 5px;">Select Year ▼</div>	<p>Ending Tax Year*</p> <div style="border: 1px solid #ccc; padding: 2px; width: 80px; margin-bottom: 5px;">Select Year ▼</div>
<p>2. Starting Tax Year*</p> <div style="border: 1px solid #ccc; padding: 2px; width: 80px; margin-bottom: 5px;">Select Year ▼</div>	<p>Ending Tax Year*</p> <div style="border: 1px solid #ccc; padding: 2px; width: 80px; margin-bottom: 5px;">Select Year ▼</div>

[+ Add another tax year](#)



Tax Matters Expanded page - Step 3 (Screen 2 of 2)

Tax Matter(s)

You must select at least one tax matter. After you select the tax matter, you will be prompted to select the start and end date for the tax period(s).*

- Form 1040 Income Tax
- Split Spousal Assessment or Form 8857 Innocent Spouse Relief

Select starting and ending tax years for this matter. You must select at least one tax year between 2000 and up to three years from December 31 of the year we receive the power of attorney. Select add another tax year if there are breaks between the years. For example, enter as two periods: 2000 to 2010 and 2018 to 2024. Do not overlap years for the same tax matter. For example, do not enter 2000 to 2005 and 2004 to 2006.

1. Starting Tax Year* Ending Tax Year*

Select Year ▼

Select Year ▼

2. Starting Tax Year* Ending Tax Year* [Delete](#)

Select Year ▼

Select Year ▼

[+ Add another tax year](#)

- Shared Responsibility Payment
- Shared Responsibility Payment - Split Spousal Assessment
- Civil Penalty

Select the tax period(s) for this matter. You must select at least one tax period between 2000 and up to three years from December 31 of the year we receive the power of attorney. Select add another tax period if there are breaks between periods. For example, enter as two periods: March 2000 to September 2010 and March 2018 to March 2024. Do not overlap tax periods for the same tax matter. For example, do not enter March 2000 to December 2005 and December 2004 to December 2006.

1. Starting Tax Period* Ending Tax Period*

Select Month ▼

Select Year ▼

Select Month ▼

Select Year ▼

[+ Add another tax period](#)

Receive Notices

Do you want to receive by mail copies of notices and communications the IRS sends your client for these tax matters?*

- Yes No

BACK

NEXT

[Cancel](#)



Review and Submit page (Step 4) – Screen 1 of 2

JAMIE BEAGLE | [Profile](#) | [Logout](#)

Tax Pro Account Home
Request POA Individual Client
Request TIA Individual Client

[Tax Pro Account Home](#) / Request Power of Attorney (POA) Individual Client

Request Power of Attorney (POA) Individual Client

✓

Rep Info

✓

Client Info

✓

Tax Matters

4

Review & Submit

Review and Submit

Review your answers before you sign and submit. Use the Edit links to go back to pages if you need to edit information.

All fields marked with an asterisk (*) are required.

Representative Information
Edit

Name	[First Name Middle Name Last Name Suffix]
CAF Number	[XXXX-XXXX]
Address	[Address Line 1, Address Line 2, City, State, ZIP]

Client Information
Edit

Name	[First Name Middle Name Last Name Suffix]
Taxpayer Identification Number	[XXX-XX-XXXX]
Address	[Address Line 1, Address Line 2, City, State, ZIP]

Tax Matters
Edit

Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
	[Date(s) Selected]
	[Date(s) Selected]

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Tax Pro Account

5/11/2021



Review and Submit page (Step 4) – Screen 2 of 2

Tax Matters Edit	
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
	[Date(s) Selected]
	[Date(s) Selected]
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
	[Date(s) Selected]
Receive Notices	[Yes, No]

Declaration of Representative

I declare under penalties of perjury that:

- 1. I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service.*
- 2. I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service.*
- 3. I am authorized to represent the taxpayer identified in this request for the matters specified in this request.*
- 4. I am one of the following: (You will be prompted to enter your credentials.)*
 - Attorney in good standing of the bar of the highest court of the state.
 - Certified Public Accountant with an active license to practice in the state.
 - Enrolled Agent by the IRS per the requirements of Circular 230.
 - Enrolled 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 10.3(d) of Circular 230.
 - Enrolled Retirement Plan Agent under the requirements of Circular 230. The authority to practice before the IRS is limited by section 10.3(e) of Circular 230.

Electronic Signature

Under penalties of perjury, I declare that, to the best of my knowledge and belief, all the entered information is true, correct, and complete.*

[Cancel](#)



Confirmation Page (Screen 1 of 2)

JAMIE BEAGLE | [Profile](#) | [Logout](#)

Tax Pro Account Home
Request POA Individual Client
Request TIA Individual Client

[Tax Pro Account Home](#) / [Request POA Individual Client](#) / Request POA Individual Client

Request Submitted

✓ Success!

Your authorization request has been sent to your client's account for review and approval.

If the information you entered for your client is not correct, they will not see the request in their online account.

What Happens Next

Contact your client. Let your client know that they need to log in to their account at www.irs.gov/account to review, approve and electronically sign the request. The authorization will be processed after your client approves and electronically signs. It may take up to two business days to process after your client signs. Your client may print confirmation and give you a copy of the signed authorization.

⚠ The IRS won't notify you whether your client approves or rejects the request.

Contact your client with any questions about the status of a request.

Print Request for Power of Attorney

Print or save a copy of the request now.

You won't be able to view or print the request after you leave this page.

Representative Information



Confirmation Page (Screen 2 of 2)

Representative Information	
Name	[First Name Last Name]
CAF Number	[XXXX-XXXX]
Address	[Address Line 1, Address Line 2, City, State, ZIP]
Client Information	
Name	[First Name Last Name]
Taxpayer Identification Number	[XX-XX-XXXX]
Address	[Address Line 1, Address Line 2, City, State, ZIP]
Tax Matters	
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
	[Date(s) Selected]
	[Date(s) Selected]
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
	[Date(s) Selected]
Receive Notices	[Yes, No]
Declaration of Representative	
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 this request for the matters specified in this request.	
I am a(n) [Attorney, CPA, Enrolled Agent, Enrolled Actuary, Enrolled Retirement Plan Agent, and applicable credentials]	
Electronic Signature	
Signed by Representative	[Date]



Authorizations Tab in Online Account (Full Screen)

The screenshot shows the IRS Tax Pro Account interface. At the top, the IRS logo is on the left, and the user's name 'SUSAN BIRCH' with links for 'Profile' and 'Logout' is on the right. A navigation bar contains links for 'Account Home', 'Account Balance', 'Payment Options', 'Payment History', 'Tax Records', 'Message Center', and 'Authorizations'. The 'Authorizations' link is highlighted.

Below the navigation bar, the page title 'Authorizations' is displayed. A sub-header 'Account Home / Authorizations' is visible. The main content area explains that users can authorize representatives to receive confidential tax information by approving a Tax Information Authorization (TIA) or a Power of Attorney (POA). It notes that authorizing someone does not relieve the user of their tax obligations.

A section titled 'Online Requests from Tax Pros' contains a table of requests submitted online. The table has columns for 'Tax Pro Name', 'Date Requested', 'Status', and 'Actions'. The data rows are as follows:

Tax Pro Name	Date Requested	Status	Actions
Beagle, Jamie	10/14/2020	Pending	Approve/Reject
Hound, John	07/10/2020	Processing	View
Hound, John	06/16/2019	Rejected	View
Hound, John	07/16/2018	Approved	View
Eyre, Jane	09/24/2016	Failed	View

Below the table, there is a section for 'Authorization Forms' which provides links to 'Form 8821, Tax Information Authorization' and 'Form 2848, Power of Attorney and Declaration of Representative'.

The footer of the page includes the IRS logo and links for 'Privacy Policy' and 'Accessibility'.



Taxpayer Views Pending POA Request (Screen 1 of 2)

SUSAN BIRCH | [Profile](#) | [Logout](#)

Account Home
Account Balance
Payment Options
Payment History
Tax Records
Message Center
Authorizations

[Account Home](#) / [Authorizations](#) / Review Request for Power of Attorney (POA)

Review Request for Power of Attorney (POA)

[Tax Pro First Name Middle Name Last Name Suffix] requested authorization to represent you before the IRS. Your approval will allow them to receive your confidential tax information and represent you before the IRS for the tax matters listed in the request.

The tax professional requested this authorization, not the IRS.

Carefully review the request to make sure it is accurate.

Reject the request if:

- You did not request this authorization
- Any information is incorrect
- You don't want to approve the request

If you want to **approve**, you must **check the box** under Sign to Approve.

Contact the tax professional if you have questions about the request.

The authorization will be active after you review and approve it.

Request for Power of Attorney (POA)

Your Information	
Name	[Tax Pro First Name Middle Name Last Name Suffix]
Address	[Address Line 1, Address Line 2, City, ZIP]
Representative Information	
Name	[Tax Pro First Name Middle Name Last Name Suffix]
CAF Number ?	[1111-11111]
Address	[Tax Pro First Name Middle Name Last Name Suffix]
Declaration of Representative	The representative signed that they are a Certified Public Accountant who is not suspended or disbarred from practice before the IRS.
Signed by Representative	[Date(s) Selected]



Tax Pro Account: Taxpayer Respond to POA Request

Notional

Taxpayer Views Pending POA Request (Screen 2 of 2)

Representative Information	
Name	[Tax Pro First Name Middle Name Last Name Suffix]
CAF Number	[1111-11111]
Address	[Tax Pro First Name Middle Name Last Name Suffix]
Declaration of Representative	The representative signed that they are a Certified Public Accountant who is not suspended or disbarred from practice before the IRS.
Signed by Representative	[Date(s) Selected]
Tax Matters	
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
Receive Notices	The representative will receive copies of notices and communications the IRS sends you for these tax matters.

Sign and Submit

If you want to approve the request, check the box and then select Approve Request.

By checking this box, I authorize the designated representative to represent me before the IRS and receive confidential tax information for the matters described in this power of attorney. Under penalties of perjury, I declare that, to the best of my knowledge and belief, all the entered information is true, correct, and complete.

[Cancel](#)

Notices:

- OMB Control Number: 1545-0150
- [Privacy Act and Paperwork Reduction Act Notice](#)



Privacy Policy | Accessibility



Taxpayer Successfully Approves a POA Request (Screen 1 of 2)

SUSAN BIRCH | [Profile](#) | [Logout](#)

Account Home
Account Balance
Payment Options
Payment History
Tax Records
Message Center
Authorizations

[Account Home](#) / [Authorizations](#) / Authorization Approved

Authorization Approved

✓ Success!

[Tax Pro First Name Middle Name Last Name Suffix] is authorized to represent you before the IRS and receive confidential tax information for the matters described in this power of attorney.

Authorization

You may want to give your tax professional a copy of the authorization. IRS doesn't notify the tax professional that you signed the authorization or send them a copy.

Your Information	
Name	[Tax Pro First Name Middle Name Last Name Suffix]
Address	[Address Line 1, Address Line 2, City, ZIP]

Representative Information	
Name	[Tax Pro First Name Middle Name Last Name Suffix]
CAF Number <small>?</small>	[1111-11111]
Address	[Address Line 1, Address Line 2, City, ZIP]
Declaration of Representative	The representative signed that they are a Certified Public Accountant who is not suspended or disbarred from practice before the IRS.
Signed by Representative	[Date(s) Selected]

Tax Matters	
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]



Tax Pro Account: Taxpayer Respond to POA Request

Notional

Taxpayer Successfully Approves a POA Request (Screen 2 of 2)

Representative Information	
Name	[Tax Pro First Name Middle Name Last Name Suffix]
CAF Number	[1111-11111]
Address	[Address Line 1, Address Line 2, City, ZIP]
Declaration of Representative	The representative signed that they are a Certified Public Accountant who is not suspended or disbarred from practice before the IRS.
Signed by Representative	[Date(s) Selected]
Tax Matters	
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
Tax Matter	[Tax Matter Selected]
Tax Period(s)	[Date(s) Selected]
Receive Notices	The representative will receive copies of notices and communications the IRS sends you for these tax matters.
Electronic Signature	
Signed by Taxpayer	[Date(s) Selected]
Back to Authorizations	



Privacy Policy | Accessibility



- After taxpayer signs and approves authorization, the IRS again checks to see if tax professional is in good standing.
- If authorization clears validation, it is posted immediately (at least within 48 hours) to the Centralized Authorization File (CAF).
- Ability to have multiple representatives per authorization:
 - Each tax professional initiates authorization from their own Tax Pro Account
 - Taxpayer must sign all authorizations on the same day.
 - Only two tax professionals can elect to receive copies of IRS notices and communications sent to taxpayer
 - If more than two tax professionals make an election, after approval of the first two authorization by the taxpayer, the remaining authorizations will not be processed.



- IRS will continue to build on this initial release of Tax Pro Account to improve its features for authorization requests and, in later years, to add functionality as resources allow. Additional features requested and considered:
 - Tax professional's ability to view their authorization history, to include pending requests and statuses.
 - Notification to the taxpayer regarding action in their Online Account, to include pending authorization requests.
 - Taxpayer's ability to view their complete authorization history.
- IRS is also aware some taxpayers have difficulty creating Online Accounts (e.g., can't pass Secure Access registration) and is working on that issue.



Monitor Your EFIN, PTIN and CAF Numbers



Stolen EFINs, PTINs and CAFs

- **Thieves impersonate tax pros to:**
 - **File fraudulent returns**
 - **Submit Power of Attorney forms**
 - **Call Practitioner Priority Service line**
 - **Attempt to access client accounts**
 - **Attempt to access e-Services**
- **IRS responses include:**
 - **2-factor authentication for e-Services accounts**
 - **Authorization requirements for PPS callers**
 - **Redacted tax transcripts**





Maintain Your EFIN Application

- **Only the IRS can issue EFINs**
- **Review periodically for accuracy and updates**
- **Update change in business operations within 30 days**
 - **Changes in address, phone numbers or personnel**
 - **Add or remove authorized users (responsible officials, principal consent, delegated users, etc.)**
- **Know when a new EFIN is needed**
 - **New ownership of a firm (EFIN not transferable)**
 - **New location that transmits e-File returns**





e-services	Applications	Cases	Administration	Online Tutorials	Reports	Sign Out
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Home > Person Search > Personal Associated Application(s) > Application Summary

Firm Information	Application Details	Authorized Users	Application Summary	Application Comments	Application Submission
Letter History	Provider Status	EFIN Status	EFIN Status	Software Packages	Services Authorized For

For EFIN weekly totals:

- Go to e-Services
- Access e-File Application
- Search by name
- Select “EFIN Status”





Report Suspected EFIN Abuse

Electronic Return Originator (ERO) Activity by EFIN/Return Type

The activity shown below by EFIN and Return Type represents the total YTD counts for returns submitted electronically to the IRS.

Customize Find View All First 1-5 of 5 Last						
	EFIN	Return/Form Type	Processing Year	Transmitted YTD	Accepted YTD	Rejected YTD
1		1040	2016	51	50	1
2		1041	2016	9	9	0
3	555555	1065	2016	12	12	0
4		1120	2016	10	10	0
5		1120S	2016	10	10	0

- **Too many returns filed with your EFIN?
Contact e-Help Desk (866) 255-0654**





Monitor Your PTIN

- **Monitor “Returns Filed per PTIN”**
- **Information available via online PTIN system for tax preparers who meet both of the following criteria:**
 - **Have a professional credential or are an Annual Filing Season Program participant, and**
 - **Have at least 50 Form 1040 series tax returns processed in the current year**





Maintain Your POA Files

- **A CAF number is assigned the first time you file a third-party authorization with IRS.**
- **Review your Power of Attorney submissions annually**
- **Withdraw your POA for clients you no longer represent by mailing or faxing the existing POA to the IRS using the “Where to File” chart. Write “Withdraw” at the top.**





How to Access PTIN Information

- **To access “Returns Filed Per PTIN” information, follow these steps:**
 - 1. Log into your PTIN account**
 - 2. From the Main Menu, find “Additional Activities”**
 - 3. Under Additional Activities, select “Summary of Returns Filed.”**





Summary of Returns Filed Chart



Logged in as Doe, John

[Main Menu](#) | [Edit Login Information](#) | [Logout](#)

Summary of Returns Filed

See the chart below for the number of tax returns with your PTIN processed by the IRS **this year**. The data is updated weekly and includes only Form 1040 series returns **processed** through the date specified.

If the number is **substantially higher** than the number of tax returns you've prepared and you suspect possible misuse of your PTIN, complete [Form 14157](#).

If the number is **substantially lower** than the number of tax returns you've prepared, you need to verify that you are entering your PTIN correctly on returns. The most common cause of this problem is the entry of an incorrect PTIN during tax preparation software setup.

Definitions:

- Processing Year: the current calendar year
- Tax Year: the tax year of the returns
- 1040s Processed: includes **only** 1040 series returns (1040, 1040-PR, 1040-SS, 1040A, 1040EZ, 1040EZ-T, 1040NR, and 1040NR-EZ)

51 Returns as of 5/14/2019

Processing Year	Tax Year	1040s Processed
2019	2018	49
	2017	2





Report Misuse of your PTIN

11a. Review the complaints below and check all that apply

- Theft of Refund *(Diverted refund to unknown account; return filed does not match taxpayer's copy)*
- E-File *(e-filed returns using pay stub, non-commercial software or Free File without properly securing taxpayer's signature)*
- Preparer Misconduct *(Failed to provide copy of return, return records, sign returns or remit payments for taxes due; misrepresentation of credentials; agreed to file return but did not; filed return without authorization or consent.)*
- PTIN Issues *(Failed to include Preparer Tax Identification Number (PTIN) on tax return; improperly used a PTIN belonging to another individual)*
- False Items/Documents *(False expenses, deductions, credits, exemptions or dependents; false or altered documents; false or overstated Form W-2 or 1099; incorrect filing status)*
- Employment Taxes *(Failed to file forms 940, 941, 943, or 945 or remit Employment Tax payment)*
- Other *(explain below)*

I checked my PTIN return numbers from IRS.gov and
there is a discrepancy

Section D - Your Information *(do not complete if you are the taxpayer)*

(We never share this information with the person or business you are reporting)

This information is not required to process your complaint but is helpful if we need to contact you for additional information.

18. Name *(Last, First, MI)*

19. Date of complaint

20. Mailing address *(street, city, state, ZIP code)*

21. Telephone number(s) *(include area code)*

22. Email address

23. Your relationship to Preparer

Client

IRS employee

Return preparer working for a different firm*

Other *(specify)* Self

Return preparer working for the same firm*



Maintain Your POA Files

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- **Withdraw your POA for clients you no longer represent by mailing or faxing the existing POA to the IRS using the “Where to File” chart. Write “Withdraw” at the top.**





Monitor Your CAF Number

- **Using stolen CAF numbers to try to obtain tax transcripts is the latest ID theft trend.**
- **Receiving unexpected tax transcripts is a sign of identity theft.**
- **Contact the IRS if there is suspected abuse of your CAF number.**
- **Review Publication 4557, Safeguarding Taxpayer Data, for additional security steps**





QUESTIONS

