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including a current username and password, or create an account in advance of submitting an online ...

Jan. 25, 2021



IRS

Department of the Treasury Internal Revenue Service

The Internal Revenue Service has rolled out a new online option that will help tax professionals remotely obtain signatures from individual and business clients and submit authorization forms electronically.

Tax professionals can find the new “[Submit Forms 2848 and 8821 Online](#)” on the [IRS.gov/taxpro](#) page. Tax professionals must have a Secure Access account, including a current username and password, or create an account in advance of submitting an online authorization form.

“This online tool will allow tax professionals to safely obtain signatures from

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Form 2848, *Power of Attorney and Declaration of Representative*, and **Form 8821**, *Tax Information Authorization*, are two forms that allow taxpayers to authorize the IRS to disclose their tax information to third parties, such as, tax professionals.

Form 2848 is a taxpayer's written authorization appointing an eligible individual to represent the taxpayer before the IRS, including performing certain acts on the taxpayer's behalf. It also authorizes the representative to receive related confidential tax information of the taxpayer from the IRS. Form 8821 is a taxpayer's written authorization designating a third party to receive and view the taxpayer's information.

The taxpayer and the tax professional must sign Form 2848. If the tax professional uses the new online option, the signatures on the forms can be handwritten or electronic. Form 8821 needs only the taxpayer's signature. If using the new online option, the taxpayer's signature can be handwritten or electronic.

If the tax professional uses the electronic signature option for a new client, the tax professional must first authenticate the client's identity. For details on this process, see the “Authentication” section in the online option's [Frequently Asked Questions](#).

Tax professionals may also use the “Submit Forms 2848 and 8821 Online” to withdraw previous authorizations. However, the new online option cannot be used to ask questions or address other issues.

The process to mail or fax authorization forms to the IRS is still available. Signatures on mailed or faxed forms must be handwritten. Electronic signatures are not allowed.

Most Forms 2848 and 8821 are recorded on the IRS's Centralized Authorization File (CAF). Authorization forms uploaded through this tool will be worked on a first-in, first-out basis along with mailed or faxed forms. The new online option negates the

need for specific equipment (e.g., fax machines, scanners), saves tax professionals'

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will allow tax professionals to initiate a third-party authorization on IRS.gov and send it to a client's IRS online account. Individual clients will access their online account and digitally sign the authorization, sending it to be recorded on the CAF. The IRS expects this new method will dramatically speed processing and allow for almost immediate authorization. More information about the Tax Pro Account and the extent of its initial functionality will be announced in the future.

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