

**Communications & Liaison
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**Uploading Forms 2848/8821
with electronic signatures**

Media: CL.SL.Web.Conference.Team@IRS.gov

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Technology Problems? 2

- **Audio is available through your computer only.**
There is no call-in number.
 - **Make sure your computer sound is not muted.**
 - **See Technical Help document posted to “Materials” on viewing screen for tips and required settings.**
 - **Still problems?**
 - **Close & re-launch your player...OR...**
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 - **Select “HLS.”**
-

Welcome to Today's IRS Webinar

Uploading Forms 2848/8821 with electronic signatures

December 10, 2020

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Objectives

- **Understand new option for submitting third-party authorization forms/signatures electronically**
- **Review step-by-step process for successfully uploading third-party authorization forms**
- **Learn what “electronic” signatures are acceptable**
- **Understand ways to authenticate taxpayers’ identities when conducting remote transactions**

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Taxpayer First Act – Section 2302 (1/3)

- **The Legislation - The Taxpayer First Act (TFA) was signed into law on July 1, 2019. TFA includes 45 legislative provisions with a goal to modernize and improve the IRS. The provisions represent a substantial change to IRS organizationally, operationally, and technologically. The focus for this project is Provision 2302.**

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Taxpayer First Act – Section 2302 (2/3)

- **The Provision - The Act requires IRS to establish uniform standards and procedures for the acceptance of taxpayers' electronic signatures, which are meant to authorize disclosure to a practitioner or for any power of attorney granted by a taxpayer to a practitioner.**

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Taxpayer First Act – Section 2302 (3/3)

- **The Goal - Lead the implementation of the Taxpayer Digital Communications (TDC) solution (to be released in January 2021) to allow for the submission of digital signatures on Forms 2848 and 8821 while monitoring the longer-term Tax Professional Account solution (first release in July of 2021) to allow for online authorizations.**

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TFA Provision 2302

- **TFA, Section 2302, states, “Not later than 6 months after the date of the enactment of this subparagraph, the Secretary shall publish guidance to establish uniform standards and procedures for the acceptance of taxpayers’ signatures appearing in electronic form with respect to any request for disclosure of a taxpayer’s return or return information under section 6103(c) to a practitioner or any power of attorney granted by a taxpayer to a practitioner.”**

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TFA Provision 2302 – cont’d

- **On December 3, 2019, IRS published an overarching e-Signature policy (IRM 10.10.1) addressing electronic signature policy for all IRS forms (unless explicitly excluded).**
- Forms 2848 (Power of Attorney) and 8821 (Tax Information Authorization) not specifically addressed in IRM as electronic signatures are not currently accepted on either form.

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TFA Provision 2302 – January 2021

Launch Submit Forms 2848 and 8821 Online

- **IRS launches “Submit Forms 2848 and 8821 Online,” a special IRS.gov page featuring an existing IRS secure messaging platform that allows for document upload. Must verify identity through Secure Access or use existing Secure Access username/password.**
- **Tax pros answer a few questions and check box that client’s identity was authenticated and then upload forms to the platform.**

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TFA Provision 2302 – January 2021 – cont’d

- **Tax pros would have the option of using commercial digital signature products to obtain client e-signatures on Forms 2848/8821.**
- **Tax pros must follow the “Electronic Signatures” requirements outlined in the form instructions to verify the taxpayer’s identity when the taxpayer electronically signs in a remote transaction.**
- **Forms can be submitted in either PDF or image formats such as jpeg or png; only one form may be uploaded at a time. Forms are routed to CAF unit for normal processing.**

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TFA Provision 2302 – Summer 2021 (1/3)

Launch Tax Pro Account

- **IRS launches new Tax Pro Account, a secure, self-service online portal giving tax pros another way to allow clients to sign authorizations electronically.**
- **Tax pros access their Tax Pro Account by passing Secure Access authentication or by using username/password from existing account, such as e-Services.**

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TFA Provision 2302 – Summer 2021 (2/3)

Launch Tax Pro Account

- **Tax pros initiate authorizations within Tax Pro Account, which interfaces with the online account for taxpayers. Authorizations routed to the client's online account for e-signature.**
- **Taxpayer digitally signs authorization forms within his/her online. account. Authorizations routed to Centralized Authorization File (CAF) automatically.**

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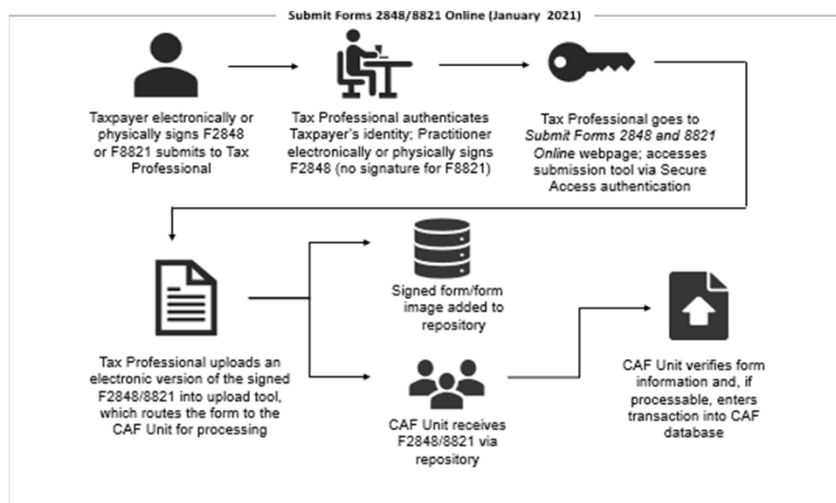
TFA Provision 2302 – Summer 2021 (3/3)

Launch Tax Pro Account

- **Wait period for CAF processing is minimized with most authorizations processing immediately.**
- **Tax Pro Account functionality increases over time.**

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Proposed Process Flow – Submit Forms 2848 and 8821 Online



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Polling Question

The new “Submit Forms 2848 and 8821 Online” process will allow you to:

- Upload authorization forms with either electronic signatures or wet signatures to the CAF unit for normal processing.
- Offer a safe, remote transaction that protects you and your client from possible COVID exposure.
- Obtain immediate approval and bypass CAF processing.
- Both a and b.

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Link from Tax Pros

The screenshot shows the IRS website's 'Tax Professionals' page. At the top, there is a navigation bar with the IRS logo and links for 'Help', 'News', 'English', 'Charities & Nonprofits', and 'Tax Pros'. Below this is a search bar and a breadcrumb trail: 'Home / Tax Professionals'. The main heading is 'Tax Professionals'. On the left, there is a vertical menu with links to 'Enrolled Agents', 'Annual Filing Season Program Participants', 'Enrolled Retirement Plan Agents', 'Certified Professional Employer Organization (CPEO)', 'Enrolled Actuaries', 'E-File Providers', 'Modernized e-File', and 'Submit Forms 2848 and 8821 Online'. The main content area features several tiles: 'E-Services' (with a sub-link 'Access E-Services'), 'PTIN System' (with a 'Renew or Register' button), 'Serve Your Clients' (with a sub-link 'Submit Forms 2848 and 8821 Online'), 'Stay Compliant', and 'Get Continuing Education'. At the bottom, there are sections for 'Contacts' and 'E-Filing'.

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Landing Page

The screenshot shows the IRS website's landing page for submitting Forms 2848 and 8221 online. The page features a navigation bar with links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. The main heading is "Submit Forms 2848 and 8221 Online". Below this, there are sections for "Enrolled Agents", "Annual Filing Season Program Participants", "Enrolled Retirement Plan Agents", "Certified Professional Employer Organization (CPEO)", "Enrolled Actuaries", "E-File Providers", and "Modernized e-File". A "Log In to Submit" button is prominently displayed. The "Before You Get Started" section includes instructions on authentication and a list of steps to follow. The "Submit Your Form" section provides a list of instructions for users. The "After You Submit" section mentions confirmation emails and processing times. The "Submit Forms via Fax or Mail" section offers an alternative submission method. The "Related Topics" section includes links to frequently asked questions and a submission overview.

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Secure Access

The screenshot shows the IRS website's Secure Access sign-up and login page. The page features the IRS logo and a "Sign Up" section with a "CREATE ACCOUNT" button. The "Log In" section includes a "LOG IN" button and a "Forgot Username" link. A warning message is displayed at the bottom of the page, and a footer contains links for Help, IRS Privacy Policy, Security Code Terms and Conditions, and Accessibility.

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Log in, continued



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](#)

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Taxpayer Digital Communications

Terms of Service

I understand that in order to use the Taxpayer Digital Communications platform, I must agree to the following terms of service.

I understand that in order to use the Internal Revenue Service's ("IRS") Secure Messaging platform, I must agree to the following terms of service.

I understand that as a taxpayer I have the right to receive certain notices and communications from the IRS in paper form by mail. By participating in the IRS Secure Messaging program, I am consenting to receive some of those documents through the IRS Secure Messaging platform, and I understand that I might no longer receive paper copies of certain notices and communications by mail. I am also consenting to allow persons whom I separately authorize to access my IRS records to receive some of the same documents through the IRS Secure Messaging platform when access is allowed under my authorization.

I also consent to the IRS's sending notification emails or telephone messages (e.g. SMS, MMS) to the email address and/or telephone number associated with my account with the IRS and that the notification messages will indicate that I should log into the IRS Secure Messaging platform to review relevant electronic notices and communications from the IRS.

I understand that the IRS Secure Messaging program is limited to some, but not all communications, from the IRS, and I have the responsibility to monitor several methods of communication (including mail, telephone, and other electronic methods), not just the IRS Secure Messaging platform, in order to communicate with and meet my obligations to the IRS. I understand that I have the right to stop using the IRS Secure Messaging program by properly notifying the IRS that I no longer wish to communicate electronically. I also understand that it is my responsibility to notify the IRS that my contact information has changed, including when I wish to use a different email address or telephone number to receive IRS Secure Messaging electronic communications.

I understand that my use of the IRS Secure Messaging platform does not convey any rights to me, and I understand that my use of IRS Secure Messaging platform is voluntary, optional, and may be terminated at any time. (What to do if your account is terminated.)

I agree to abide by the IRS Secure Messaging Rules of Conduct, while using IRS Secure Messaging platform. I understand that the Rules of Conduct and/or Terms of Service may be changed at any time and that I will be required to agree to any changes in order to continue using IRS Secure Messaging. I understand that if I violate the To agree to the terms of service, select "Yes, I Accept" to continue, otherwise select "No, I decline."

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Answer basic questions; “Guide Me”

An official website of the United States Government



Welcome, Taxpayer Name | Logout

Guide Me

Please answer the questions below so we can route you to the right place.

? What type of request would you like to submit?

- Form 2848
- Form 8821
- Revocation/Withdrawal Request

Next

Answered Questions

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Guide Me – Attestation

An official website of the United States Government



Welcome, Taxpayer Name | Logout

Guide Me

Please answer the questions below so we can route you to the right place.

? I attest that I have authenticated the taxpayer

- Yes
- No

Next

Answered Questions

- What kind of request would you like to submit?
Form 2848

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Guide Me – Completeness

An official website of the United States Government



Welcome, Taxpayer Name | Logout

Guide Me

Please answer the questions below so we can route you to the right place.

? Did you review the form for completeness according to form instructions?

- Yes
- No

Next

Answered Questions

- ✓ What kind of request would you like to submit?
Form 2848
- ✓ I attest that I have authenticated the taxpayer
Yes

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Guide Me – Routing

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Welcome, Taxpayer Name | Logout

Guide Me

Please answer the questions below so we can route you to the right place.

? Please select the following criteria for your submission:

- Domestic
- International
- Low Income Tax Clinic (LITC) or Student Tax Clinic Program (STCP)

Next

Answered Questions

- ✓ What kind of request would you like to submit?
Form 2848
- ✓ I attest that I have authenticated the taxpayer
Yes
- ✓ Did you review the form for completeness according to form instructions?
Yes

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Taxpayer info and document upload – part 1

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Welcome, Charlie Canvasback

Example of instructional text:

- (1) Only attach one document at a time.
- (2) Do not send any instruction affecting any other account.
- (3) Do not send attachments over XXBM
- (4) Only Forms 2848 and 8821 will be processed.

What is the taxpayer Social Security Number(SSN), Employer Identification Number (EIN) or Individual Identification Number (ITIN)?

- SSN [nnn-nn-nnnn]
 EIN [nn-nnnnnnnn]
 ITIN [9nn-nn-nnnn]

•••-••-1234

Select type and enter number

Are you and/or your client using an electronic signature?

- Yes
 No

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Taxpayer info and document upload – part 2

What is the taxpayer Social Security Number(SSN), Employer Identification Number (EIN) or Individual Identification Number (ITIN)?

- SSN [nnn-nn-nnnn]
 EIN [nn-nnnnnnnn]
 ITIN [9nn-nn-nnnn]

•••-••-1234

Select type and enter number

Are you and/or your client using an electronic signature?

- Yes
 No

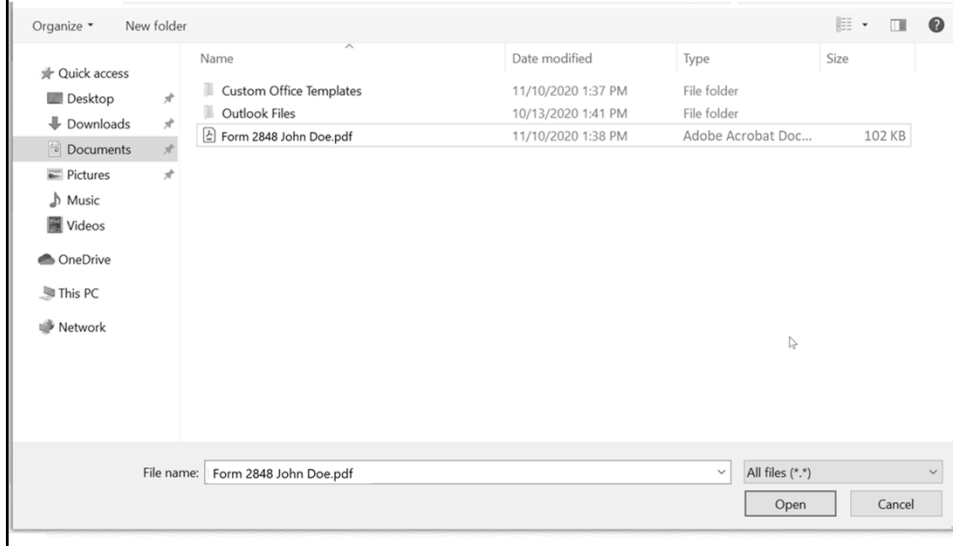
Preferred file types .pdf, .jpeg, .jpg, .gif

Limit one taxpayer form per submission

Attachments:

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Upload your form



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Submit

What is the taxpayer Social Security Number(SSN), Employer Identification Number (EIN) or Individual Identification Number (ITIN)?


- SSN [nnn-nn-nnnn]
 EIN [nn-nnnnnn]
 ITIN [9nn-nn-nnnn]

●●●-●●-1234

Select type and enter number

Are you and/or your client using an electronic signature?

- Yes
 No

 Attach File

 Submit

Preferred file types .pdf, .jpeg, .jpg, .gif
Limit one taxpayer form per submission

Attachments:

 Form 2848 John Doe.pdf X

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Success!

An official website of the United States Government



Welcome, Charlie Canzasback | Logout

Success! Your form was successfully submitted to the IRS for processing.

Info text or reminders:

- (1) Don't submit paper or fax
- (2) Wait x days for processing
- (3) Additional information

Submit another form

Exit

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Return to first question

An official website of the United States Government



Welcome, Taxpayer Name | Logout

Guide Me

Please answer the questions below so we can route you to the right place.

? What type of request would you like to submit?

- Form 2848
- Form 8821
- Revocation/Withdrawal Request

Next

Answered
Questions

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Polling Question

The new upload tool will allow tax professionals to:

- a. Upload tax returns**
- b. Ask questions of the CAF unit**
- c. Upload authorization forms and withdrawal requests**
- d. Transmit amended returns**

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**Signature Options for POA and TIA
January 2021**

	Mail/Fax/e-Fax to PPS	Online via <i>Submit Form 2848 and Form 8821</i>
Taxpayers	<ul style="list-style-type: none">• Wet signature only	<ul style="list-style-type: none">• Image of Wet signature• Electronic signature
Tax Professionals	<ul style="list-style-type: none">• Wet signature only	<p><u>Form 2848</u></p> <ul style="list-style-type: none">• Image of Wet signature• Electronic signature <p><u>Form 8821</u></p> <ul style="list-style-type: none">• No signature requirement

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**Signature Options for POA and TIA – cont'd
Summer 2021 – Add Tax Pro Account**

	Mail/Fax/e-Fax to PPS	Online via <i>Submit Form 2848 and Form 8821</i>	Online via <i>Tax Pro Account</i>
Taxpayers	<ul style="list-style-type: none"> Wet signature only 	<ul style="list-style-type: none"> Image of Wet signature Electronic signature 	<ul style="list-style-type: none"> Digital signature thru online account
Tax Professionals	<u>Form 2848</u> <ul style="list-style-type: none"> Wet signature only <u>Form 8821</u> <ul style="list-style-type: none"> No signature requirement 	<u>Form 2848</u> <ul style="list-style-type: none"> Image of Wet signature Electronic signature <u>Form 8821</u> <ul style="list-style-type: none"> No signature requirement 	<u>Form 2848</u> <ul style="list-style-type: none"> Digital signature thru online account <u>Form 8821</u> <ul style="list-style-type: none"> No signature requirement

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Electronic Signature

Electronic signatures appear in many forms and may be created by many technologies. No specific technology is required. Examples of acceptable electronic signature methods include:

- **A typed name that is typed into a signature block**
- **A scanned or digitized image of a handwritten signature that is attached to an electronic record**
- **A handwritten signature input onto an electronic signature pad**
- **A handwritten signature, mark, or command input on a display screen with a stylus device**

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Electronic Signature – cont'd

An electronic signature is an electronic symbol attached to an electronic record used by a person with an intent to sign. A digital signature is a form of an electronic signature that includes encrypted data produced by a mathematical process applied to a record using a hash algorithm and public key cryptography.

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Polling Question

Examples of acceptable electronic signature methods include:

- a. A typed name that is typed into a signature block**
- b. A scanned or digitized image of a handwritten signature that is attached to an electronic record**
- c. A handwritten signature input onto an electronic signature pad**
- d. A handwritten signature, mark, or command input on a display screen with a stylus device**
- e. All of the above**

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Authentication for F2848/8821 (1/3)

- **If the taxpayer electronically signs the authorization form in a remote transaction, the taxpayer's identity must be authenticated.**
- **Authentication for remote transactions, however, is not required where the individual has personal knowledge of the taxpayer's identity (e.g., through a previous business relationship, a personal relationship such as an immediate family member, or similar-type relationship such as between an employer and an employee).**

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Authentication for F2848/8821 (2/3)

Proposed Change in Instructions for Form 2848 and 8821

To authenticate the taxpayer's identity for remote transactions, the individual must:

1. **Inspect a valid government photo identification (ID) and compare the photo to the taxpayer via a self-taken picture of the taxpayer or video conferencing. Examples of government photo ID include a driver's license, employer ID, school ID, state ID, military ID, national ID, voter ID, visa or passport;**

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Authentication for F2848/8821 (3/3)

Proposed Change in Instructions for Form 2848 and 8821

- 2. Record the name, Social Security Number or Individual Taxpayer Identification Number, address, and date of birth of the taxpayer; and**
- 3. Verify the taxpayer's name, address and Social Security Number through secondary documentation, such as a Federal or state tax return, IRS notice or letter, Social Security Card, or credit card or utility statement.**

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What does authentication mean?

- **Authentication requirement consistent with responsibilities under Circular 230**
 - **Sec. 10.22 Diligence as to accuracy**
 - Preparing or assisting in the preparation of, approving, and filing ...documents...relating to IRS matters
 - In determining the correctness of oral or written representations made by practitioner to Dept. of Treas.
 - **Sec. 10.34 Standards with respect to... documents and other papers submitted to the IRS**
 - 10.34(b) "not frivolous"

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Registering for Secure Access (1/3)

- **To use the “Submit Form 2848 and 8821 Online” platform, an individual must register for Secure Access**
 - Individuals already registered for secure access, including e-Services Online Tools for Tax Professionals or similar online tools, can use the upload platform to submit Forms 2848 and 8821

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Registering for Secure Access (2/3)

- **To register for Secure Access, you will need:**
 - Your personal information and mailing address from your most recently filed tax return
 - Your financial account number
 - Your U.S. –based mobile phone to receive a one-time activation code
 - Or opt to receive the activation code through mail if you do not have a mobile phone

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Registering for Secure Access (3/3)

Make sure you have the following information available when you register for Secure Access:

- Email address
- Social Security Number (SSN) or Individual Tax Identification Number (ITIN)
- Tax filing status and mailing address
- 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)
- Mobile phone linked to your name

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

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Polling Question

I am responsible for authenticating the identity of a client I do not know by:

- a. **Matching a government ID to a “selfie” or video conference.**
- b. **Recording the name, SSN/ITIN, address and DOB of the client and matching the information with other documents such as prior tax record or a SSA card.**
- c. **Both a and b.**
- d. **None of the above.**

Communications & Liaison STAKEHOLDER LIAISON Submitting Forms

The screenshot shows the IRS website page for submitting forms 2848 and 8821 online. The page header includes the IRS logo and navigation links for 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. The main heading is 'Submit Forms 2848 and 8821 Online'. On the left, there is a sidebar with categories: 'Enrolled Agents', 'Annual Filing Season Program Participants', 'Enrolled Retirement Plan Agents', 'Certified Professional Employer Organization (CPEO)', 'Enrolled Actuaries', 'E-File Providers', and 'Modernized e-File'. The main content area includes a 'Log In to Submit' button, a 'Before You Get Started' section with instructions on authentication and digital signatures, a 'Submit Your Form' section with a numbered list of steps, an 'After You Submit' section with processing times, and a 'Submit Forms via Fax or Mail' section. A 'Related Topics' section at the bottom lists 'Frequently Asked Questions' and 'About Submitting Forms Online'.

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Upcoming Webinars

- **For information on future webinars, visit [IRS.gov](https://www.irs.gov) and use keyword search “webinars”.**
- **Visit the [IRS Video Portal](https://www.irs.gov/irs-video-portal) for a variety of video and audio topics.**
- **[www.irsvideos.gov](https://www.irs.gov/irs-video-portal)**

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Certificates & Continuing Education

- **Certificates of Completion will be emailed within the next few weeks.**
- **If you are eligible for Continuing Education from the IRS, the credit will be posted in your PTIN account.**
- **If you have not received your certificate and/or credit by January 7th, please email us:**

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THANK YOU!

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