Iowa Department of REVENUE

GovConnectIowa: Requesting Access to Tax Accounts

Overview of Other Party Access and Third Party Authorization

January 24, 2023

Disclaimer

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The Iowa Department of Revenue may take a contrary position in the future to what is stated today. Any oral or written opinion by Department personnel not pursuant to a Petition for Declaratory Order under Iowa Administrative Code rule 701-7.24 is not binding on the Department.

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Agenda

- Overview of access types available in GovConnectIowa
- Overview of requesting access to tax accounts in GovConnectIowa
- Overview of third party authorization forms and processes

GovConnectIowa: Requesting Access to Tax Accounts

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GovConnectIowa Access Types

- Business Access
  - Full Access
  - Administrator
  - Account Manager

- Other Party Access
  - Other Party Administrator
  - Other Party Account Manager

Business Access

Full Access	Administrator	Account Manager
<u>**Full Access**</u>	<u>**Administrator**</u>	<u>**Account Manager**</u>
● Full, unlimited access to the tax accounts in GovConnectIowa ● Can grant, manage or revoke online access to **all** other users connected to the tax accounts ● Immediate access to new tax accounts under associated entity ● Full Access can only be removed by Iowa Department of Revenue staff ● Ideally only owners or senior staff would receive this access	● Can manage tax accounts they have access to ● Can manage Other Party user's access ● Can add additional logons for employees or other parties ● Can request password resets for other users	● Can view and manage the tax accounts they have access to ● Cannot grant or manage access for other GovConnectIowa users

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Other Party Access

Other Party Administrator	Other Party Account Manager
- Intended for tax professionals, accountants or other third party representatives managing client's tax account(s) - Access to Accountant Center - Can manage tax accounts they have access to - Cannot manage other GovConnectIowa users - Can add and manage secondary logons	- Intended for tax professionals, accountants, or other third party representatives managing client's tax account(s) - Access to Accountant Center - Can manage tax accounts they have access to - Cannot manage other GovConnectIowa users

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Other Terminology or Information

Secondary Logon: Secondary GovConnectIowa logons created by Other Party Administrators

- Access and security is managed by the parent logon
- Access must be requested and granted by the parent logon
- When the parent logon is deleted, the secondary logon is also deleted

Additional Logon: GovConnectIowa logons setup and managed by Business Access users

- Can include all other access types, including License Manager
- License Managers are designed to manage only licensing aspects of GovConnectIowa

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Create a Logon - Welcome

Create a Logon - Logon Information

Create a Logon - Email Validation

Create a Logon - Bulk Filer

Create a Logon - Account Access

Requesting Access - Access Type

Access Type

Select the access type that applies:

○ **Business Access**
Select this option to manage your business accounts or your employer's accounts.

○ **Other Party Access**
Select this option if you are a tax professional, accountant, or other third party representative managing a client's account.

Cancel   ‹ Previous   Next ›

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Requesting Access - Level of Access

Level of Access

Select the appropriate level of access:

○ **Full Access**
Full access allows you to perform actions related to the business accounts as well as view and manage access levels for other users.

○ **Administrator**
Administrators can manage accounts they have access to, including filing returns and making payments. Administrators may also manage other user logons and request password resets for other users.

○ **Account Manager**
Account managers can manage accounts that they have access to, including filing returns and making payments.

Cancel ‹ Previous Next ›

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Requesting Access - Verification

Tax Account Information

Select the account type that will be used for verification.

Account Type *

Required ⌄

Required
Composite
Consumer's Use
Corporation
County Recorder
Franchise
Household Hazardous Materials
Motor Fuel - Transportation
Motor Fuel - Retailer
Motor Fuel - Storage Facility
Motor Fuel - Supplier/Distributor
Motor Fuel - User/Dealer
Motor Fuel Exporter/Eligible Purchaser
Motor Fuel Refund
Partnership
Retailer's Use
S Corporation
Sales and Use
Water Service Excise
Withholding

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📞 Call Us
✉ Send a Message

Other Links
State of Iowa Directory
Taxpayer Rights
Website Policies

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Requesting Access - Verification

Tax Account Information

Select the account type that will be used for verification.

Account Type

Corporation ⌄

Federal Employer ID (FEIN) *

Required

Verify Taxpayer Information   Help

Before gaining access to a tax account, you must verify the account by providing one of the following pieces of information:

○ eFile & Pay BEN for this account

○ Amount of tax due from an IA 1120 return filed since November 1, 2022

○ Amount of a payment submitted in the last 12 months

○ Overpayment reported on an IA 1120 return filed since November 1, 2022

○ Line 1 from an IA 1120 return filed since November 1, 2022

○ IDR ID (An assigned customer level ID number)

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What Happens Next?

- A zip code is available on the review screen to help you verify that the address is still correct.
- A letter with an access code will be mailed to the taxpayer's headquarters or primary mailing address.
- After you've created your logon, you can register a new business, request access to additional accounts, renew your licenses and more.

Need to pay before receiving an access code?
If you need to make a payment before receiving an access approval code, you can use the Quick Pay feature located on the GovConnectIowa home screen.

Q&A - Common Questions

What if I haven't received my Access Code letter?

- After you request an access code letter, it may take up to two weeks to receive it by mail. If you requested an access code letter but have not received it, please contact the Department to make sure the contact information on file for your tax account is correct.

- You can still use **Quick Pay** while you wait.

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Overview of Other Party Access and Third Party Authorization

Definitions

Other Party Access:
- Online access to tax accounts via GovConnectIowa
- The Other Party access option is intended for third party professionals such as tax preparers, accountants, or third parties

Third Party Authorization:
- A third party is an authorized individual other than the taxpayer themselves.

Did you know?
Other Party Access does not equal Third Party Authorization.

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Determining which form to use (1/2)

- If you are seeking information that you believe is public in nature
  - Public Records Request

- If you are a pass-through entity and want to change your pass-through representative for a tax year, or if you failed to designate a pass-through representative for a tax year on your original Iowa income tax return
  - IA 8979 Pass-through Representative Appointment Form (41-173)

- If you are requesting a copy of a return
  - IA 4506 Request for Copy of Tax Return (95-504)

Determining which form to use (2/2)

- If you want to grant authority to a representative to both obtain confidential information and make decisions on your behalf
  - IA 2848 IDR Power of Attorney (14-101)

- If you need to notify the Department of your authority to act on behalf of a taxpayer as any of the options as described on our website
  - Representative Certification form (14-108)

- If you want to grant permission to an individual to obtain confidential information and documents about yourself, but not to act on your behalf
  - IA 8821 Tax Information Disclosure Designation (14-104)

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IA 8821 IDR Tax Information Disclosure Designation

Is this the right form I should use?

If you want to grant permission to an individual to obtain confidential information and documents about yourself, but not to act on your behalf, complete this form.

Other Important Information:

- Access the most up-to-date version of this form at tax.iowa.gov/forms.
- Disclosure designations can be revoked at any time by notifying the Department in writing or via GovConnectIowa.

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IA 2848 IDR Power of Attorney Form

Is this the right form I should use?

If you want to grant authority to a representative to both obtain confidential information and make decisions on your behalf, complete this form.

Other Important Information:

- Access the most up-to-date version of this form at tax.iowa.gov/forms.
- If more than 3 representatives are to be included as Powers of Attorney(s), IA 2848-A form must be completed and included with the original IA 2848 form.
- If limitation is not documented, the Department will automatically place a limit of 3 years.

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Representative Certification Form

Is this the right form I should use?
If you need to notify the Department of your authority to act on behalf of a taxpayer as any of the options as described on our website, complete this form.

Other Important Information:

- Access the most up-to-date version of this form at tax.iowa.gov/forms.
- Each representative must complete their own form.
- Section 3 provides several categories of authorization for a representative to select. Other than employees of a business, government representatives, or successors of a very small estate, all others will require the inclusion of additional forms beyond the Representative Certification.
- Failure to provide all required information will result in the form not being valid and will delay the effective date.

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How to Authorize a Third Party

1. Submit a Third Party Authorization form via GovConnectIowa

2. Complete and mail any of the previously mentioned third party forms

The Department will only accept Department approved forms. No substitutions allowed.

Reminders:

- Authorized individuals must sign third party forms.

- The IA 2848 IDR Power of Attorney form, Representative Certification form, and Tax Information Disclosure Designation form must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

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Why was my third party form rejected?

Forms are primarily rejected due to authorized individuals not signing the forms.

Other Reasons for Rejection:

- Outdated versions of third party forms
- Forms signed and dated more than 6 months ago
- Electronic signatures are not accepted
- Representative provided an FEIN, not an individual ID (SSN, ITIN, IAN)
- If General or Durable POA is selected, additional documentation is required
- Additional documentation is not provided at time of submission

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How to View Who's Authorized as a Third Party

1. Connect to your tax account via GovConnectIowa and view links available under the Third Party Authorization panel

2. An authorized individual can contact Taxpayer Services

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How to Revoke a Third Party

1. After connecting to the tax account via GovConnectIowa, select the **Revoke or Withdraw Third Party Authorization** link under Third Party Authorization.

2. Notify the Department in writing. Specific information or dates may be required the statement of withdrawal or revocation. Check the form instructions or website for more information.

3. Submitting a new or updated IA 2848 Power of Attorney form will revoke prior forms.

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Iowa Account Number (IAN) 1/2

What's an IAN?
- An IAN is used to aid in identifying the third party to the Department without using their SSN or other personal numbers.

Who uses an IAN?
- The third party would use an IAN on any future third-party access forms or when contacting the department on behalf of whom they have been granted authority.

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Iowa Account Number (IAN) 2/2

What if I don't have an IAN?
- Submit the **Request an Iowa Account Number (IAN)** link on GovConnectIowa.

What if I forget my IAN?
- Contact Taxpayer Services.

What's the difference between an IDR ID and an IAN?
- IDR ID is a unique identifying number assigned to each business or individual. An IAN is for third parties as an alternative to using their SSN.

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What if I have questions about federal taxes?

The Department cannot release federal tax information.

Taxpayers should contact the Internal Revenue Service for information regarding the release of federal tax information.

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Where can I find more information on tax.iowa.gov?

Q&A

Need Help?

Several online resources are available to help assist you with GovConnectIowa.

How-to guides, tutorials, and additional information:
- tax.iowa.gov/govconnectiowa-help
- YouTube
- Subscribe to updates from the Department
- Contact Taxpayer Services

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Thank you!