Disclaimer

This presentation is intended for general educational purposes only, nothing should be construed as legal advice. The Iowa Department of Revenue could take a contrary position in the future to one stated in this presentation.

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 upon the Department.

This presentation is intended for general educational purposes only.
Overview

• Tax Information Confidential
• Types of Third Party Access
• How to Grant Access
Tax Information Confidential
Tax Return Information is Protected by Law

- Iowa law provides strong protections for tax returns and return information
- It is a crime to disclose tax return information to an unauthorized person
- The Department will not provide confidential tax information to an unauthorized person
- The Department requires certain information about people authorized to receive a taxpayer’s return information in order to ensure that information is protected from unauthorized disclosure
Types of Access
Types of Access

- Taxpayer
- Authorized Representative
- Power of Attorney (POA)
- Disclosure Designee
Taxpayer Access

- The taxpayer can
  - Access their own tax information
  - Talk with the Department about their tax information
  - Make decisions and take action regarding their tax information with the department
  - Designate someone else to receive information and/or take actions with the Department regarding their taxes instead
Who is the Taxpayer?

- **Individuals**
  - Typically an easy determination
  - Some exceptions such as minors and people who are incapacitated

- **Entities**
  - Legally the taxpayer
  - Cannot speak for themselves
  - Assign authorized representatives
Authorized Representative

- A person who already has actual authority to act on behalf of a taxpayer in tax matters
  - Businesses
    - The owner
    - An authorized partner
    - A corporate officer
    - An employee who is responsible for tax matters
  - Others
    - Trustee
    - Executor of an estate
    - Parent of a minor who signed the minor’s return
    - Court appointed guardian or custodian

The Department does not inherently know who is authorized without additional information
Power of Attorney (POA)

- Appointed by the taxpayer or a documented authorized representative
- Must be appointed using the IA 2848 Power of Attorney form
  - Altered federal 2848s are no longer accepted
- By default, POA has full authority to act on behalf of the taxpayer
  - Same as if they were the taxpayer or an authorized representative
- POA’s authority can be limited by using Exclusions on the form
- Authorization is limited to three years beyond the signature date.
Disclosure Designee

• Appointed by the taxpayer or a documented authorized representative

• Must be appointed using the IA 8821 Tax Information Disclosure Designation form

• By default, designee can view and receive information about all of the taxpayer’s Iowa taxes
  • Access can be limited to specific periods and/or tax types.

• Designee is **not** authorized to take any action with the Department on the taxpayer’s behalf
Authorized Representative

- A person who already has actual authority to act on behalf of a taxpayer in tax matters
  - Technically they are declaring their authority, not being granted access

- **The Department does not inherently know who is authorized without additional information**

- Three methods to declare the representative’s authority to the Department
  - Representative Certification form (14-108)
  - Iowa Business Tax Permit Registration (78-005)
  - Iowa entity income tax returns (2023 and later)
Representative Certification Form (14-108)

<table>
<thead>
<tr>
<th>1. Taxpayer Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal name:</td>
</tr>
<tr>
<td>Doing business as (if applicable):</td>
</tr>
<tr>
<td>Taxpayer address:</td>
</tr>
<tr>
<td>City:</td>
</tr>
<tr>
<td>State:</td>
</tr>
<tr>
<td>ZIP:</td>
</tr>
<tr>
<td>Phone:</td>
</tr>
<tr>
<td>Email:</td>
</tr>
<tr>
<td>Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN):</td>
</tr>
<tr>
<td>Federal employer identification number (FEIN):</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Representative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual representative’s name:</td>
</tr>
<tr>
<td>Representative identification number:</td>
</tr>
<tr>
<td>ID Type, check one: SSN/ITIN □ PTIN □ IAN □</td>
</tr>
<tr>
<td>Mailing address:</td>
</tr>
<tr>
<td>City:</td>
</tr>
<tr>
<td>State:</td>
</tr>
<tr>
<td>ZIP:</td>
</tr>
<tr>
<td>Phone:</td>
</tr>
<tr>
<td>Email:</td>
</tr>
<tr>
<td>Firm or company’s legal name (optional):</td>
</tr>
</tbody>
</table>

- **Section 1** is the **taxpayer’s** information
  - Ex. a corporation
- **Section 2** is the **authorized representative’s** information
  - Ex. a corporate officer, or an employee who is responsible for managing the business’s taxes
  - This should be the **same** person who signs and submits the form
Section 3 is the Representative’s authority

Check the box for which the representative finds their authority

- Read each option carefully
- Some categories require additional supporting documentation
- Forms that are missing the required documentation will be rejected
Representative Certification Form (14-108)

4. Signature

This form must be signed by the individual listed in the Representative section.

I, the undersigned, declare under penalty of perjury that I have examined this certification and, to the best of my knowledge and belief, it is true, correct, and complete.

I further certify under penalty of perjury all of the following to the best of my knowledge:
- My authority to act under the authority identified on this form has not terminated.
- I further understand that when my authority does expire it is my responsibility to notify the Department when my authority terminates.
- If I attempt to exercise authority I do not possess, I may be subject to legal penalties for that misrepresentation.
- If the authority identified on this form is conditioned upon the happening of an event or contingency, that event or contingency has occurred.
- If I was named as a successor representative, the prior representative is no longer able or willing to serve.

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Signature: __________________________ Date: ____________
Print Name: ________________________ Title: ________________________

Failure to provide all required information will result in this form not being valid and will delay the effective date of this Representative Certification Form. It may take up to two weeks to process the form.

Submit

By Mail:
Registration Services
Iowa Department of Revenue
PO Box 10470
Des Moines IA 50306-0470

By Fax: 515-281-3906

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information.

- Signed and submitted by the representative listed above
  - This person is declaring their authority to act on behalf of the taxpayer to the Department

- This is how the Department knows the person is authorized
  - Department representatives use the information entered on this form to verify the authorized representative’s identity when they talk with the representative
  - This this helps prevent unauthorized disclosure of confidential tax information, and unauthorized actions on the taxpayer’s accounts.
Authorized Return Signatures

• New on certain 2023 returns
  • IA 1120, IA 1120S, IA 1120F, IA 1065, IA 1041
• By signing the above return(s), the person declares themselves to be an authorized representative.
• Not available on earlier-year returns
  • But once entered the certification is typically valid for all years
• If a person ceases to be an Authorized Representative, the taxpayer should notify the Department
  • Ex. the officer who signed a prior year return leaves the company
IA 2848 Power of Attorney (POA) form

• Submitted by the taxpayer or authorized representative.

• Authorizes someone other than the taxpayer or an authorized representative to act on behalf of the taxpayer
  ○ Ex. an accountant or attorney hired by the taxpayer to represent them before the Department

• Taxpayer can provide broad authority or limit the representation to specific periods or tax types
• Must be signed by taxpayer or authorized representative

• An authorized representative who has not already submitted a Representative Certification form can sign and submit that form along with the POA they are signing
  ○ Make sure both forms are properly completed and signed
  ○ Submit both forms together
Disclosure Designee

• Authorized by the taxpayer, an authorized representative, or a power of attorney
  ○ Can give broad access or restrict access to specific periods or tax types (similar to POA)

• Two methods to authorize a designee
  ○ IA 8821 Tax Information Disclosure Designation form
  ○ Iowa income tax returns (2023 and later)
• Can be submitted at any time
• Designee can receive information about the return from the Department
• Designee cannot change the return or otherwise act on behalf of the taxpayer
Return Disclosure Designation

• New for 2023 income tax returns
  ○ IA 1040, IA 1041, IA 1065, IA 1120, IA 1120F, IA 1120S

• Taxpayer provides name and contact information for the person they want to receive information about the return
  ○ Ex. a tax preparer, who the taxpayer would like to communicate with the Department about the return

• Authorization is limited to this specific return
  ○ Does not expire
  ○ Can be revoked by the taxpayer
Revoking Authorization

- Taxpayer may revoke a POA or Disclosure Designation at any time by submitting a written revocation to the Department
  - Must include name and identification number of both the taxpayer and the representative whose authority is being revoked

- A POA or Disclosure Designee may similarly withdraw from representing the taxpayer by submitting a withdrawal statement in writing
  - Must include taxpayer’s name and address, and the tax matters affected

- Authorized Representative’s authority only ends when the representative no longer has actual authority to represent the taxpayer
  - If a representative’s authority ends, the representative and/or the taxpayer should notify the Department to prevent unauthorized access by the former authorized representative
GovConnectIowa

• New GovConnectIowa functionality will be introduced for Individual Income, Inheritance, and Fiduciary in November 2023

• November 1, 2023: New & Updated GovConnectIowa Features webinar
  ○ Introduction of new GovConnectIowa features, including Where’s My Refund, Report Fraud & Identity Theft, and more!
IDR Webinars

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<tr>
<td>Property Tax Assessment Protests &amp; Appeals</td>
<td>April 12, 2023</td>
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<tr>
<td>Using GovConnectIowa for Business Owners and Tax Professionals</td>
<td>Jun 14, 2023</td>
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<tr>
<td>Iowa Sales/Use Tax Basics</td>
<td>Jul 12, 2023</td>
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<tr>
<td>Iowa Tax Law Legislative Update</td>
<td>Aug 9, 2023</td>
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<tr>
<td>Individual Income Tax Update / Common Filing Issues</td>
<td>Sept 13, 2023</td>
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<td>Iowa Pass-Through Entity Tax (PTET)</td>
<td>Sept 19, 2023</td>
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<td>Third Party Access and Authorization</td>
<td>Oct 11, 2023</td>
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<tr>
<td>New &amp; Updated GovConnectIowa Features</td>
<td>Nov 1, 2023</td>
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<tr>
<td>Electronic Submission of W-2s &amp; 1099s for Tax Year 2023</td>
<td>Dec 13, 2023</td>
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