



IDR Third Party Access and Authorization

October 11, 2023

Terry O'Neill, Taxpayer Service Specialist

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



Granting Access

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)

1. Taxpayer Information

Legal name: _____

Doing business as (if applicable): _____

Taxpayer address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Complete one:

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____

Federal employer identification number (FEIN): _____

2. Representative

Include the representative's SSN/ITIN, Preparer's Tax ID Number (PTIN) or Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "None" in the designee identification number field and one will be assigned for the designee. All fields are required unless noted otherwise.

Individual representative's name: _____

Representative identification number: _____

ID Type, check one: SSN/ITIN ☐ PTIN ☐ IAN ☐

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Firm or company's legal name (optional): _____

- 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

Representative Certification Form (14-108)

3. Authority

Check the appropriate category and include any documentation identified below. The authority to act is limited to the authority provided by the required documentation. See instructions for further documentation required.

- ☐ General or Durable Power of Attorney – include a copy of the power of attorney document.
- ☐ Guardian, Conservator, or Custodian appointed by a Court – include a copy of the relevant court order(s)
- ☐ Receiver appointed pursuant to chapter 680 – include a copy of the relevant court order(s)
- ☐ Licensed attorney appearing on behalf of the taxpayer or the taxpayer's estate in a court proceeding – include a copy of the filed notice of appearance in the relevant court proceeding.
- ☐ Executor or personal representative – include a copy of the will or court order appointing the individual
- ☐ Trustee – include a copy of the certificate of trust, trust document, or court order appointing the representative
- ☐ Individual holding one of the following titles within a corporation, association, partnership, or other entity:
 - Officer or employee of the corporation or association who is authorized to act on behalf of the corporation or association in tax matters – by signing, you affirm your authority to act on behalf of the corporation or association
 - Designated partner authorized to act on behalf of a partnership in tax matters – by signing, you affirm your authority to act on behalf of the partnership
 - Person authorized to act on behalf of an LLC in tax matters – by signing, you affirm your authority to act on behalf of the LLC



2214108019999

14-108c (06/30/2022)

- ☐ Parent or guardian of minor taxpayer in cases when the parent or guardian has signed the minor's tax return – include a copy of the return(s) signed by the parent or guardian
- ☐ Governmental representative – by signing, you affirm your authority to act on behalf of the government entity
- ☐ Successor of a very small estate, under section 633.356(2) – by signing you, affirm your authority to act on behalf of the estate

- 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

Iowa Department of
REVENUE **IA 2848 Iowa Department of Revenue Power of Attorney**
tax.iowa.gov

The filing of this form automatically revokes the authority of all representatives appointed previously on IA 2848, IA 2848-A, IA 706, or IA 1041 forms for the same matters covered by this document. To reappoint a prior representative, list them in the representative section.
Incomplete forms will not be accepted. This form must be submitted within six months from the date signed or it will not be accepted.

1. Taxpayer Information
Legal name: _____
Doing business as (if applicable): _____
Taxpayer address: _____
City: _____ State: _____ ZIP: _____
Phone: _____ Email: _____
Complete one:
Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____
Federal employer identification number (FEIN): _____


2. Representative(s)
Include the representative's SSN/ITIN, Preparer's Tax ID Number (PTIN), or Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "None" in the representative identification number field and one will be assigned and sent to the representative. All fields are required unless noted otherwise. See instructions for more information on specific fields. Include form(s) IA 2848-A Multiple Iowa Department of Revenue Power of Attorney with this form to name additional representatives.

A. Individual representative's name:
Representative identification number: _____
ID Type, check one: SSN/ITIN ☐ PTIN ☐ IAN ☐
Mailing address: _____
City: _____ State: _____ ZIP: _____
Phone: _____ Email: _____
Firm or company's legal name (optional): _____
Optional limitation of authority: _____

Tax Type(s) or other matters	Iowa Tax Permit Number	Beginning Tax Period (MM/YY)	Ending Tax Period (MM/YY)

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the representative listed above to perform on your behalf: _____

B. Individual representative's name:
Representative identification number: _____
ID Type, check one: SSN/ITIN ☐ PTIN ☐ IAN ☐
Mailing address: _____
City: _____ State: _____ ZIP: _____
Phone: _____ Email: _____
Firm or company's legal name (optional): _____

14-101c (02/22/21)  *2114101039995*

IA 2848 Power of Attorney (POA) form

- 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

IA 2848 Iowa Department of Revenue Power of Attorney, page 2

Optional limitation of authority:

Tax Type(s) or other matters	Iowa Tax Permit Number	Beginning Tax Period (MM/YY)	Ending Tax Period (MM/YY)

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the representative listed above to perform on your behalf: _____

C. Individual representative's name: _____
Representative identification number: _____
ID Type, check one: SSN/TIN ☐ PTIN ☐ IAN ☐
Mailing address: _____
City: _____ State: _____ ZIP: _____
Phone: _____ Email: _____
Firm or company's legal name (optional): _____

Optional limitation of authority:

Tax Type(s) or other matters	Iowa Tax Permit Number	Beginning Tax Period (MM/YY)	Ending Tax Period (MM/YY)

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the representative listed to perform on your behalf: _____


3. **Receipt of Refund Checks**
If a taxpayer wants to authorize a representative named in section 2 to receive, but not to endorse or cash, refund checks for those tax types or matters identified in section 2, the taxpayer must initial here _____ and list the name and address of that representative below.
Representative to receive refund check(s): _____
Mailing address: _____
City: _____ State: _____ ZIP: _____

4. **Signature**
Individual, sole proprietor, single member LLC: The taxpayer.
Other Representatives: A person with a valid IA 2848 or Representative Certification Form on file with the Department.
I, the undersigned, declare under penalties of perjury or false certificate, that I am the person listed as "Taxpayer" above or otherwise have the authority to sign this form. I hereby authorize the representative(s) listed above to act on my behalf before the Department.
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: _____

Submit by mail to Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines IA 50306-0470, or 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.

14-101d (09/27/22)

211410104999



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)

IA 8821 Tax Information Disclosure Designation

- 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

Iowa Department of
REVENUE **IA 8821 Tax Information Disclosure Designation**
tax.iowa.gov

Purpose of this form
Taxpayer information is confidential. Ordinarily, the Iowa Department of Revenue will only discuss confidential tax information with the taxpayer or the taxpayer's power of attorney. However, the Department can discuss confidential state tax information with an individual authorized under a tax information disclosure designation, but only to the extent permitted by such designation. A disclosure designation does not authorize a designee to represent the taxpayer or receive federal tax information. Taxpayers must complete an IA 2848 Iowa Department of Revenue Power of Attorney to authorize an individual to represent them in Iowa state tax matters.

To request copies of a tax return, complete form IA 4506 Request for Copy of Tax Return (95-504).

1. Taxpayer or business information
Legal name: _____
Doing business as (if applicable): _____
Taxpayer address: _____
City: _____ State: _____ ZIP: _____
Phone: _____ Email: _____
Complete one:
Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____
Federal employer identification number (FEIN): _____

2. Authorized designee
For the designee, include an identification number and indicate the type: SSN/ITIN, Preparer's Tax Identification Number (PTIN), or Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "None" in the designee identification number field and one will be assigned and sent to the designee. All fields are required unless noted otherwise. The designee may not substitute another party as your authorized designee. A separate IA 8821 is to be completed for each designee.


Designee name: _____
Designee identification number: _____
ID Type, check one: SSN/ITIN ☐ PTIN ☐ IAN ☐
Mailing address: _____
City: _____ State: _____ ZIP: _____
Phone: _____ Email: _____
Designee's firm or company's legal name (optional): _____

3. Tax Matters
A designee may be authorized to receive and inspect the taxpayer's confidential state tax information for an unlimited number of prior tax periods, and tax periods ending up to three years beyond the date noted on the signature line of this form. The Department can only discuss the matters noted. To modify a designation, submit a new form IA 8821 Tax Information Disclosure Designation.

Tax types or other matters: These may include individual, corporate, partnership, fiduciary, franchise, inheritance, retail sales, retailers or consumers use, withholding, fuel, collections, or other matters. If blank, all tax types or matters are included.

Iowa tax permit number: If blank, all permits, including those issued in the future, can be discussed. Enter a permit number to limit the discussion to a specific permit.

14-104a (03/02/21) *2114104019999*



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

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

Webinar Title

Date

Register at:

tax.iowa.gov/webinars

Property Tax Assessment Protests & Appeals

April 12, 2023

Using GovConnectIowa for Business Owners and Tax Professionals

Jun 14, 2023

Iowa Sales/Use Tax Basics

Jul 12, 2023

Iowa Tax Law Legislative Update

Aug 9, 2023

Individual Income Tax Update / Common Filing Issues

Sept 13, 2023

Iowa Pass-Through Entity Tax (PTET)

Sept 19, 2023

Third Party Access and Authorization

Oct 11, 2023

New & Updated GovConnectIowa Features

Nov 1, 2023

Electronic Submission of W-2s & 1099s for Tax Year 2023

Dec 13, 2023

View Past Webinars at:

iasourcelink.com/iowa-tax-webinars

Subscribing



Email Updates

To sign up for updates or to access your subscriber preferences, please enter your contact information below.

Subscription Type

Email

Email Address *

SUBMIT

CANCEL

Topics Include:

- Newsroom
- Tax Information
- GovConnectIowa
- Due Date Reminders
- Electronic Filing
- Economic, Fiscal, and Statistical Information



Questions?