

## Internal Revenue Service Small Business/Self-Employed Taxpayer Education and Communication

## IRS Stakeholder Partners Headliners ...and more

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This e-mail is being sent to you for distribution to your organization's members. If you need further assistance, please contact your local IRS Taxpayer Education and Communication (TEC) office. The number is available in IRS Publication 3698A "Small Business/Self Employed Taxpayer Education and Communication at a Glance", at Taxpayer Education and Communication.

## **Third Party Authorization Table is Available**

The Third Party Authorization table is now available. The table identifies appropriate authorization for addressing a taxpayer's specific need. It also describes how to submit an authorization to act on behalf of a taxpayer or receive tax information, verbally and/or in writing. The types of authorization included on the chart are:

- Power of Attorney
- Written Tax Information Authorization
- Oral Tax Information Authorization
- Oral Disclosure Consent
- Checkbox Authority and
- Reporting Agents.

The chart can be found in the Centralized Authorization File (CAF) Internal Revenue Manual 21.3.71, Exhibit 2. The chart is now titled Publication 4019 and can be found on the <u>Tax Professional</u> webpage at <u>www.irs.gov</u>. For a copy of the chart, click on <a href="http://www.irs.gov/pub/irs-utl/lvl-auth.pdf">http://www.irs.gov/pub/irs-utl/lvl-auth.pdf</a>.