

Removing a Client's IRS Authorization

Form 2848 (Power of Attorney) · Form 8821 (Tax Information Authorization)

Step 1 · Pick your lane

Everything starts here. Almost every disengagement is Lane W.

LANE W — WITHDRAW We are coming off. We resigned, we fired them, they cancelled, they left, or a staff member is leaving the firm. **We sign.** Nothing needed from the client.

LANE R — REVOKE The client is taking someone off. They asked to revoke, or a new firm wants a revocation on file. **The client signs.**

If the client cancelled, you are still in Lane W.

Do not wait for them to revoke, and do not assume the new firm's paperwork pushes us off — usually it doesn't. We take ourselves off.

Lane W · We take ourselves off

Run this once per form. If the client signed both a 2848 and an 8821, run it twice — the IRS keeps them as separate records.

W1. Is it showing in Tax Pro Account?

YES → DONE IN 2 MINUTES Select it and **withdraw**. It comes off immediately. No signature, no upload. Screenshot it. **Skip to closeout.**

Each person does their own. Withdrawing yours does nothing to anyone else's.

NO → GO TO W2 **Check the CAF link first.** An individual CAF number can't be linked to a business client's EIN, and a business CAF number can't be linked to a personal SSN. See if the firm has a business CAF and link that.

W2. Was the box on line 4 (specific use) checked?

YES The IRS never put it on their central system. **Don't send it to a CAF unit** — send it to the office handling that case. Then go to W3 for what to send.

NO Normal case. Go to W3.

W3. Fill in the form and upload it

FORM 8821 → APPENDIX A **Everyone coming off signs it.** A typed name counts. Anyone who doesn't sign stays on.

FORM 2848 → APPENDIX B Same rules. Type each name **exactly** as it reads on the client's original form.

Then: type **WITHDRAW** at the top of page 1 of the client's original form — use the blank space at the very top. If extra people were listed on an attached page, type it at the top of that page too. Combine into one PDF (our form first, then theirs, then any attachment) and upload at irs.gov/submit8821 or irs.gov/submit2848. One client per upload. Save the confirmation email.

No room on page 1? You don't need any.

Only the word **WITHDRAW** goes on their form. All the signatures go on our own sheet — Appendix A or B — which has room for four people whether they were on the form itself or on an attached page.

Lane R · The client takes someone off

The client signs everything here, not us. One question decides the method — and getting it wrong destroys authorizations they wanted to keep.

R1. Does the client want EVERYONE off this form, or only some people?

EVERYONE OFF, AND THEY HAVE A COPY They may simply write **REVOKE** across the top of page 1 and sign and date below the original signature. Or use Appendix C — either works.

ONLY SOME — OR NO COPY **Appendix C only.** Name just the people coming off. Everyone not named keeps their authority.

The trap.

Writing REVOKE across a form copy kills the **entire document** — every person on it, every matter and period. There is no partial version. If the client wants to keep one person and drop another, that kept person has to start over with new paperwork.

The shortcut when a lot of people are involved.

Four of our people across ten entities is forty signatures. One client revocation per entity, removing everyone at once, is ten. Worth asking for when the client is still cooperative.

How to sign · the one rule

HOW YOU SEND IT	SIGNATURE YOU NEED
Upload online — our normal route	Typed name is fine. A typed name, a signature image, a stylus signature, or e-sign software all count. No printer needed.
Tax Pro Account	Nothing to sign. It happens instantly.
Fax or mail — last resort	Real ink only. Typed and electronic signatures are not valid.

Never fax a form that was signed electronically.

It gets rejected, nobody calls to tell you, and the authorization stays live while you think it's gone. If it was typed or e-signed, it goes through the upload site.

If the client e-signs a revocation and nobody watched them do it,

confirm who they are before submitting: check a government photo ID against a selfie or video call, record their name, SSN or EIN, address and date of birth, and verify against a return, IRS notice, Social Security card, or utility bill. This never applies when our own people sign a withdrawal.

Closeout · every path ends here

☐ **Letter sent** — Appendix D, by something that proves delivery. Coming off does not move any IRS deadline. List the open ones.

☐ **Records returned** — promptly, if they need them for their taxes. An unpaid bill generally doesn't change that. Questions go to the managing partner.

☐ **Removal confirmed** — Tax Pro Account, or call PPS at 866-860-4259. Uploads and faxes are handled by a person and are not instant.

☐ **Everything else turned off** — state authorizations, e-Services, transcript monitoring, portal, software.

☐ **Both forms done** — a 2848 and an 8821 are separate records. Taking one off does nothing to the other.

☐ **Log filled in** — Appendix E. The file doesn't close until every line that applies is signed off.

Only if you have to fax — by the client's location, not ours

CAF UNIT	FAX	CLIENT STATES · MAILING ADDRESS
Memphis	855-214-7519	AL, AR, CT, DE, DC, FL, GA, IL, IN, KY, LA, ME, MD, MA, MI, MS, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, WV — IRS, 5333 Getwell Road, Stop 8423, Memphis TN 38118
Ogden	855-214-7522	AK, AZ, CA, CO, HI, ID, IA, KS, MN, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WI, WY — IRS, 1973 Rulon White Blvd., MS 6737, Ogden UT 84201
Philadelphia	855-772-3156 304-707-9785 outside US	APO/FPO, American Samoa, Guam, N. Mariana Islands, Puerto Rico, USVI, foreign — IRS International CAF Team, 2970 Market Street, MS 4-H14.123, Philadelphia PA 19104

Check before every send.

The IRS changes these without notice.