



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

10.10.4

MARCH 5, 2025

EFFECTIVE DATE

(03-05-2025)

PURPOSE

- (1) This new IRM provides policy guidance on how individuals can be granted authorization and access to business tax account (BTA).

MATERIAL CHANGES

- (1) This is a new IRM.

EFFECT ON OTHER DOCUMENTS

None.

AUDIENCE

All business units

Angela R. Gartland, Director Identity Assurance

10.10.4

Authorization of Entity Access Policy

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10.10.4.1
(03-05-2025)
Program, Scope, and Objectives

- (1) **Purpose:** This IRM covers the policy and procedures for verifying the authority of an authenticated individual or individuals to access an entity's account within Business Tax Account (BTA), an online platform that allows authorized individuals to view tax information and perform certain actions on behalf of entities. BTA is not currently available to third party representatives who are operating under a Power of Attorney or Tax Information Authorization, such as Form 2848 or Form 8821. Tax professionals should use Tax Pro Account.

This IRM covers the policy and procedures for the Authorization of Entity Access within the online structure of BTA. This IRM:

- a. Defines the uniform guidance, policies, and procedures to be followed by IRS employees.
- b. Ensures consistent integrated authorization procedures, incorporating emerging technology and security measures aimed at standardizing procedures and reducing burden on taxpayers and business units.
- c. Incorporates existing authorization, reporting and security procedures, and opportunities to improve and protect the user experience across IRS service channels.

This IRM defines the following BTA roles, policies, and processes:

- Authorization roles of designated official, designated user, partner/ shareholder, sole proprietor
- Revalidation of a designated official
- Removal of a designated official
- Revalidation of a designated user
- Removal of a designated user
- Removal of a designated user when designated official is removed

- (2) **Audience:** All IRS business units..
- (3) **Policy Owner:** Identity Assurance (IA), under Privacy, Governmental Liaison and Disclosure (PGLD) is the program office responsible for oversight, policy, and procedures for the authentication, authorization, and access for taxpayer data.
- (4) **Program Owner:** The Director, IA reports to the Chief Privacy Officer and is responsible for IA program oversight.
- (5) **Primary Stakeholders:** Taxpayer-facing Business Operating Divisions (BODs) that validate the authorization of taxpayer entity representatives over online platforms and other channels (correspondence, telephone/voice, in-person, remote in-person , video teleconference), and online exchanges will use this IRM as guidance on authorizing business account users.
- (6) **Program Goals:** Provide guidance for personnel who have the responsibility to validate the authorization to gain access to an entity's tax account information.

10.10.4.1.1
(03-05-2025)
Background

- (1) This policy serves as the foundation of the authorization processes to access BTA, an online service enabled by the Inflation Reduction Act. This policy applies only to the online platform BTA, including website and mobile apps.

10.10.4.1.2
(03-05-2025)
Authority

- (1) Relevant federal guidelines include:

- a. 26 USC 6103 - Confidentiality and disclosure of returns and return information
- b. Privacy Act of 1974
- c. Federal Information Security Modernization Act (FISMA)
- d. Office of Management and Budget (OMB) Memorandum M-19-17, Enabling Mission Delivery through Improved Identity, Credential, and Access Management

10.10.4.1.3
(03-05-2025)

Roles and Responsibilities

- (1) The Director, Identity Assurance (IA) within Privacy ,Governmental Liaison and Disclosure (PGLD), is responsible for the authorization policy for access by certain individuals to entity information through BTA. The PGLD-IA Director reports to the Chief Privacy Officer who is responsible for IA program oversight. Organization executives and Management Officials who lead programs described in this policy are responsible for these guidelines and should continuously monitor for new and ongoing validation of authorization policies related to BTA. IA's role is to strengthen and implement IRS standards for:

- Identity proofing
- Authentication
- Authorization
- Access strategies, processes and capabilities

Note: One component of the IA mission is to provide a framework for consolidating policy regarding authorizing access to tax information. This enables emerging technology and security measures to be incorporated into a single source of reference when those tools become available. All taxpayers, whether delinquent or fully compliant, are entitled to prompt and professional service whenever they deal with Service employees. The public as a whole is the customer, not just delinquent taxpayers. Customers expect the IRS to promote voluntary compliance by ensuring that all taxpayers promptly pay their fair share.

10.10.4.1.4
(03-05-2025)

Program Controls

- (1) Business Units are responsible for establishing and documenting the program controls developed to oversee their program as well as ensuring employee compliance with all applicable elements of this IRM. Authorization is required for any individual conducting business on an entity's behalf with the IRS.

10.10.4.1.5
(03-05-2025)

Terms and Acronyms

- (1) The below table lists commonly used terms and definitions relevant to this program that are used throughout this IRM.

Term	Definition
Access	The process of allowing an authenticated user to execute transactions or view data authorized by the taxpayer as provided through an authorization process. Access allows individuals to exercise the permissions or privileges defined during Authorization, after successful Authentication.
Authentication	The process of establishing or confirming that someone is the individual they claim to be.
Authorization	The process that establishes the permissions or privileges of users to interact with the IRS on behalf of themselves or others (e.g., businesses, entities, individuals). Allows those users to exercise permissions that have previously been established. Authorization is required for any individual conducting IRS business on another person's behalf (such as a tax return preparer).
Business Master File	A database that contains information about businesses and organizations assigned an EIN. It tracks tax accounts for entities like corporations, partnerships, estates, trusts, and other business structures.
Business Tax Account (BTA)	An online platform that allows most entities (businesses, tax exempt organizations, government entities, and Single Member LLCs) to authorize specific individuals to view tax information and perform certain actions in the entity's tax accounts.
Channel	The means by which IRS interacts with external stakeholders.
Correspondence	Communications through U.S. mail, electronic mail, secure messaging, and fax.

Term	Definition
Designated Documents	An entity's official document that verifies the identity of an individual.
Designated Official (DO)	An individual who can legally bind the entity under state law (or other applicable law) and who is chosen by the entity to access and perform actions within BTA on behalf of the entity.
Designated User (DU)	An individual who is authorized by the designated official to perform certain functions on behalf of the entity within BTA.
Disclosure	Making a return or return information known to any person in any manner.
Electronic Signature Storage and Retrieval (ESSAR)	A service that provides a method of signing and electronically signing a document. It uses the IRS customer as the source of the transaction and indicates acceptance and approval of the document and information contained in the electronic transaction, guaranteeing non-repudiation.
Entity	Generally refers to an organization (such as a sole proprietorship, partnership, corporation, trust, or estate, or other legal structure) that can be recognized as a taxpayer subject to obligations under the Internal Revenue Code. Each entity is assigned a unique taxpayer identification number (TIN), such as a Social Security Number (SSN) or Employer Identification Number (EIN).

Term	Definition
Identity Assurance (IA)	A function within Privacy, Governmental Liaison and Disclosure that supplies oversight and strategic direction for authentication, authorization, and access to enable the delivery of externally facing IRS services across all channels while protecting taxpayer data from fraudsters and identity thieves.
Identity Proofing	The process of establishing that a user is who they say they are.
Identity Verification	An authentication process that compares the identity a person claims to possess with data that proves it. There are many documents that can be used to confirm an individual's identity, including their birth certificate, social security card, driver's license, and others,
Secure Access Digital Identity (SADI)	Secure modernized authentication system that verifies an individual's identity before the individual can access various IRS online services for taxpayers and taxpayer information. SADI complies with NIST 800-63-3, Digital Identity Guidelines.
Single Member Limited Liability Company (SMLLC)	An unincorporated business entity created under state law and owned by one member.
The System for Award Management (SAM)	A government-wide registry for vendors doing business with the federal government; SAM registration requires annual renewal. SAM centralizes information about grant recipients and provides a central location for grant recipients to change organizational information.

- (2) The following table lists acronyms and definitions frequently used throughout this IRM section:

Acronym	Definition
BTA	Business Tax Account

Acronym	Definition
CAF	Centralized Authorization File
DO	Designated Official
DU	Designated User
EIN	Employer Identification Number
ESSAR	Electronic Signature Storage and Retrieval
FSL	Federal, State, and Local Government
IA	Identity Assurance
ITG	Indian Tribal Government
ITIN	Individual Taxpayer Identification Number
IVES	Income Verification Express Service
LLC	Limited Liability Company
MFT	Master File Transaction
PGLD	Privacy, Governmental Liaison and Disclosure
POA	Power of Attorney
SADI	Secure Access Digital Identity
SAM	System for Award Management
SMLLC	Single-Member Limited Liability Company
SSN	Social Security Number
TEO	Tax Exempt Organization
TIA	Tax Information Authorization
TIN	Taxpayer Identification Number

10.10.4.1.6
(03-05-2025)

Related Resources

- (1) NIST SP 800-63-A Digital Identity Guidelines and related resources include:

IRM	Title	Channel
1.25.1.3.1	Power of Attorney and Form 2848	All
1.25.1.3.2 (1)(2)	Limited Practice Based on Relationship to the Taxpayer Under Circular 230 Section 10.7	All
3.42.8.4	Secure Access Digital Identity (SADI)	Digital
4.31.9.7.10	Form 2848, Power of Attorney (POA)	All

IRM	Title	Channel
10.10.1	IRS Electronic Signature (e-Signature) Program	Digital
10.10.3	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	All
11.3.2.4.2	Partnerships	All
11.3.2.4.3	Corporations	All
11.3.2.4.4	Subsidiary of a Corporation	All
11.3.2.4.5	Government Agencies including Tribal Government Entities	All
11.3.2.4.6	Tax Exempt Organizations	All
21.1.3.2.3	Required Taxpayer Authentication	Phone
21.1.3.2.4	Additional Taxpayer Authentication	Phone
21.2.1.58.2	Secure Access Digital Identity	Digital
21.3.8.4.1.1 (2)	IRC 6103 [TE/GE]	All
21.3.8.4.1.5	Issue and Entity Identification and Taxpayer Authentication Procedures	Phone

10.10.4.2 (03-05-2025) Authentication and Authorization

- (1) This IRM addresses the BTA Authorization Policy for accessing online business entity tax return and return information. Various IRS employees authenticate taxpayers, representatives, or other individuals through various forms of identity proofing or identity verification. This authentication process ensures the individual is who they say they are and strives to keep bad actors from accessing taxpayer data they are not authorized to receive. To review authentication methods and policy, see **IRM 10.10.3 Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels, IRM 21.1.3.2.3 Required Taxpayer Authentication, and IRM 3.42.8.4, Secure Access Digital Identity (SADI)**.. Authentication must occur before authorization is considered.
- (2) This authorization policy explains the permissions and privileges of an individual to interact with the IRS on an entity's behalf when accessing BTA. Depending on an entity's structure, an individual may be authorized to access taxpayer data in BTA if the individual meets certain criteria. Due to the complexity of each organizational structure each entity must follow distinct procedures based on their entity type before an authenticated individual is permitted to access BTA.

- 10.10.4.3
(03-05-2025)
BTA Authorization Roles
- (1) An individual who wishes to access BTA on behalf of an entity must hold one of the roles described below in IRM 10.10.4.3. The roles described in this IRM 10.10.4 are strictly for purposes of accessing BTA.
An individual must provide identifying information of an entity for which the individual is requesting access including EIN of the entity, entity type, legal name of entity, mailing address and individual's title within the entity.
The authorization steps must be followed for each separate entity an individual wishes to access in BTA.
- 10.10.4.3.1
(03-05-2025)
Individual Partner Role
- (1) An individual who is a general or limited partner or member in a partnership may view certain partnership information within BTA if they have a Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., on file for the tax period they wish to access. This view-only role has very limited functionality. **Pursuant to IRC 6103(e)(1) upon entering specific entity information correctly**, the partner will be able to view tax return information for the tax period(s) during which they were a partner (primarily tax return and account transcripts). The partner or member may make payments for the tax periods(s) in which they were a partner or member, but they cannot perform any other actions within BTA on behalf of the entity.
- (2) An individual partner who is requesting access cannot receive any Schedule K-1 (Form 1065) or other Form 1065 attachments that include identifying information of other partners, members or other taxpayers. The partner can receive only their own Schedule K-1 issued by that entity. See Exhibit 11.3.2-2, Release of Documents/Schedules related to Forms 1065 pursuant to IRC 6103(e)(10), which contains detailed guidance about information that can be released to partners seeking access to partnership returns, including schedules that must be restricted or sanitized prior to release. This restriction also applies to any information extracted from Schedule K-1 (Form 1065) found in various transcripts or administrative files.
- 10.10.4.3.2
(03-05-2025)
Individual Shareholder Role
- (1) An individual who is a shareholder in an S corporation may view limited information about the S corporation within BTA if they have a Schedule K-1 (Form 1120-S) Shareholder's Share of Income, Deductions, Credits, etc., on file for the tax period they wish to access. This view-only role has very limited functionality. **Pursuant to IRC 6103(e)(1) upon entering specific entity information correctly**, the shareholder will be able to view tax return information for the tax periods(s) during which they were a shareholder (primarily tax return and account transcripts). The shareholder may make payments for the tax periods(s) in which they were a member, but they cannot perform any other actions within BTA on behalf of the entity.
- (2) An individual shareholder who is requesting access cannot receive any Schedule K-1 (Form 1120-S), or other Form 1120-S attachments that include identifying information of other shareholders or other individuals. The shareholder can receive only their own Schedule K-1 issued by that entity. See Exhibit 11.3.2-3, Release of Documents/Schedules related to Forms 1120-S pursuant to IRC 6103(e)(10), for more details about what can be released and what needs to be edited or sanitized prior to release. This restriction also applies to any information extracted from Schedule K-1 (Form 1120-S) found in various transcripts or administrative files.

10.10.4.3.3
(03-05-2025)
Designated Official

- (1) To have full access to BTA each entity must have at least one designated official. A DO is an individual authorized to legally bind the entity pursuant to state law or other applicable law. Each entity has specific individuals who will meet the criteria, described below, for the DO role. Only a DO in BTA has the authority to add, modify or remove DUs, to add, or remove access to BTA features or to modify tax period access for DUs. Certain features in BTA are only available to the DO. All entities, other than a Sole Proprietorship, may have more than one DO. For BTA, an entity (non-individual) cannot be a DO. The term, "DO," does not refer to the entity's legal representative pursuant to a Form 2848, Power of Attorney and Declaration of Representative.

The IRS will mail a CP 311 notice with a Designated Official Personal Identification Number (PIN) to the individual requesting DO status at the entity's address of record. A separate notice, CP 311a Designated Official Access Notification, will be mailed to the entity's address of record to notify the entity that someone is requesting to be a Designated Official. Upon receiving the PIN the individual requesting DO status enters the PIN and completes the registration process by providing a final self-assertion and electronic signature within 30 days from the request.

NOTE: An individual who is authorized to access an entity's tax return and return information also has an option to communicate with the IRS through all existing channels such as by telephone and in-person. The individual requesting to be the DO must have the position, status, or powers described below.

- a. For sole proprietorships, the individual owner is the DO.
 - b. For partnerships, a general partner is the DO,
 - c. For LLC's, the DO must be a managing member.
 - d. For C and S corporations, the DO must be a corporate officer.
 - e. For Single Member Limited Liability Companies (SMLLC), the DO depends upon whether the entity is classified as a disregarded entity or corporation for tax purposes.
 - f. For tax exempt organizations, the DO can be an officer of a corporation or association, board chair, or a trustee of a trust.
 - g. For federal, state, and local government entities, the DO can be any individual, including an elected or appointed official, legally authorized to act on behalf of such government entity.
 - h. For Indian Tribal (ITG) governments, the DO can be an elected or appointed official of the ITG entity legally authorized to act on behalf of such ITG entity.
- (2) **Sole Proprietor:** The individual owner of the sole proprietorship is the DO and once authenticated will automatically have access in BTA as a DO. The name of this role will remain "Sole Proprietor". The sole proprietorship must have an EIN on record with the IRS for an individual to access BTA. It is not necessary that the sole proprietorship issued a W-2 or 1099 to obtain access to BTA. But an individual taxpayer filing a Schedule C (Profit or Loss from Business) or Schedule SE (Self-Employment Tax) with an SSN cannot access BTA for that entity.
- (3) **Partnership.** Before disclosing a partnership's tax information the IRS must verify and validate that the individual who has requested the information has a

Schedule K-1 (Form 1065) as a general partner on file for the most recent tax year. Appropriate titles for an individual applying to be a DO of a partnership include

- General Partner
- LLC Managing Partner

The individual requesting DO status must upload at least one or a combination of the following documents into BTA. The IRS may review these items to validate the individual's authority to be the partnership's DO.

- Partnership Agreement and any amendments
- Other documents as presented to external agencies or financial institutions that show the individual can legally bind the entity.

Note: The terms "Designated Official" and "Designated User" do not refer to:

- "Partnership Representative" or "Designated Individual" for purposes of IRC section 6223 and Treas. Reg. 301.6223-1.

- (4) **S corporation:** The individual requesting DO status enters the entity's information and their title on BTA's Entity Information & Business Details screens. IRS systems will check the relevant Form W-2 on file to confirm employment of the individual requesting DO status by the entity. If no W-2 is on file for the most recent tax year the individual requesting DO status may still self-attest to their authority to act on behalf of the S corporation. In addition to attesting to the authority to act on behalf of the S corporation the individual requesting DO status will also attest they are an employee of the S corporation. Appropriate titles for an individual applying to be a DO of a S corporation may include:

- President
- Vice President
- Treasurer
- Secretary
- Chief Executive Officer (CEO)
- Chief Financial Officer (CFO)
- Chief Operating Officer (COO)
- LLC Managing Member

For this entity type, the individual does not need to upload documents.

- (5) **C corporation:** The individual requesting DO status enters the entity's information and their title on BTA's Entity Information & Business Details screens. IRS systems will check the relevant Form W-2 on file to confirm employment of the individual requesting DO status by the entity. If no W-2 is on file for the most recent tax year the individual requesting DO status may still self-attest to their authority to act on behalf of the C corporation. In addition to attesting to the authority to act on behalf of the C corporation the individual requesting DO status will also attest they are an employee of the C corporation. Appropriate titles for an individual applying to be a DO of a C corporation may include:

- President
- Vice President
- Treasurer
- Secretary
- Chief Executive Officer (CEO)
- Chief Financial Officer (CFO)

- Chief Operating Officer (COO)

For this entity type, the individual does not need to upload any documents.

- (6) **Tax Exempt Organization (TEO):** The individual requesting DO status enters the entity's information and their title on BTA's Entity Information & Business Details screens. IRS systems will check the relevant Form W-2 on file to confirm employment of the individual requesting DO status by the entity. If no W-2 is on file for the most recent tax year the individual requesting DO status may still self-attest to their authority to act on behalf of the TEO. In addition to attesting to the authority to act on behalf of the TEO, the individual requesting DO status will also attest they are an employee of the TEO. Appropriate titles for an individual applying to be a DO of an TEO may include:

- President
- Vice President
- Treasurer
- Secretary
- Chief Executive Officer (CEO)
- Chief Financial Officer (CFO)
- Chief Operating Officer (COO)
- Board Chair
- Trustee of a trust

The individual requesting DO status must upload at least one or a combination of the following documents into BTA. The IRS may review these items to validate the individual's authority to be the DO:

- Meeting minutes
- Resolutions
- Bylaws
- Articles of incorporation for a corporation
- Articles of organization and/or operating agreement for a limited liability company
- Articles of association or constitution for an association
- Public Information Report
- Amendment(s) to original organizational documents
- Other documents as presented to external agencies or financial institutions that show the ability of the individual to legally bind the entity.

The officers of a TEO are determined by reference to its organizing documents, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law or other applicable law.

- (7) **Federal, State, or Local Government Entities (FSL):** The individual requesting DO status enters the entity's information and their title on BTA's Entity Information & Business Details screens. IRS systems will check the relevant Form W-2 on file to confirm employment of the individual requesting DO status by the entity. If no W-2 is on file for the most recent tax year the user may still self-attest to their authority to act on behalf of the FSL. In addition to attesting to the authority to act on behalf of the FSL the individual requesting DO status will also attest they are an employee of the FSL. Appropriate titles for an individual applying to be a DO of a Federal, State or Local Government Entity may include:

- Elected official of the federal, state, or local government
- Director of Taxation

- Appointed official of the federal, state, or local government

The individual requesting DO status must upload at least one or a combination of the following documents into BTA. The IRS may review these items to validate the individual's authority to be the DO.

- Meeting minutes
- Resolutions
- Governmental information letter
- Public information letter
- Department of State Records
- SAM.gov account verification/registration
- Amendment(s) to original organizational documents
- Other documents as presented to external agencies or financial institutions that show the individual can legally bind the entity.

The officials of federal, state, or local government are determined by reference to its organizing documents, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law or other applicable law.

- (8) **Indian Tribal Government (ITG) Entity:** The individual requesting DO status enters the entity's information and their title on BTA's Entity Information & Business Details screens. IRS systems will check the relevant Form W-2 on file to confirm employment of the individual requesting DO status by the entity. If no W-2 is on file for the most recent tax year the individual requesting DO status may still self-attest to their authority to act on behalf of the ITG entity. In addition to attesting to the authority to act on behalf of the ITG the individual requesting DO status will also attest they are an employee of the ITG. Appropriate titles for an individual applying to be a DO of an ITG entity may include:

- President
- Vice President
- Treasurer
- Secretary
- Chief Executive Officer (CEO)
- Chief Financial Officer (CFO)
- Chief Operating Officer COO)
- Tribal Leader
- Chairperson
- Governor

The individual requesting DO status must upload at least one or a combination of the following documents into BTA. The IRS may review these items to validate the individual's authority to be the DO.

- Meeting minutes
- A resolution of the Tribal Council or other exercise of its powers as a sovereign government
- Constitution
- Articles of association or other bodies of law
- Documents approved by the Secretary of the Interior
- Amendment(s) to original organizational documents
- Other documents as presented to external agencies or financial institutions that show the individual can legally bind the entity.

The Tribal Leaders of an ITG are determined by reference to its organizing documents, bylaws, or resolutions of its governing body, or as otherwise designated consistent with state law or other applicable law.

10.10.4.3.4
(03-05-2025)
Designated User (DU)

- (1) A DU is an individual who will have authorization to perform certain functions on behalf of the entity within BTA as selected by the DO. A DU, through their electronic signature, must accept or reject access to BTA based on the role assigned by the DO within 30 days. The DO must provide the following information to enable access for a DU:

- First & last name
- SSN/ITIN (only individuals allowed)
- Beginning and ending tax periods the DU is authorized to access
- Tax forms
- BTA feature
- e-Signature and self-attestation (for both IRC 6103e and IRC 6103c)

The DO will authorize the DU to access and perform specific online activities on behalf of the entity for a specific tax period. When any changes are made to a DU's role the DU must accept or decline the new change and provide their e-Signature. Although the DU designation constitutes a consent to disclose the entity taxpayer's return and return information per IRC 6103(c), the designation will not be captured in the CAF database. In addition, any previous disclosure consents in CAF will not be used to establish a DU role in the BTA system at this time. The following BTA features are not available to a DU:

- Manage authorized users
- Business IVES authorization
- POA/TIA Authorizations
- Establish payment plan
- Request Letter 147-C EIN Previously Assigned
- View tax notices and correspondence

10.10.4.4
(03-05-2025)
Designated Official Revalidation

- (1) At least annually, a DO must revalidate their authority to act on behalf of the entity to retain access. Revalidation steps will occur in BTA at the annual anniversary and the prompts for revalidation will be set within BTA.

10.10.4.5
(03-05-2025)
Removal of a Designated Official

- (1) There may be times when a DO needs to remove themselves or another DO from BTA. Such occasions include separation from the entity, change in roles within the entity, etc. When the DO decides to remove themselves or another DO, the removal steps are set within BTA processes.

10.10.4.6
(03-05-2025)
Designated User Revalidation

- (1) A DO must revalidate a DU every six months. Revalidation steps will occur in BTA at the six-month anniversary and the prompts for revalidation are set within BTA.

DU access shall be automatically revoked if the DO does not revalidate the DU by this six-month deadline.

A DU must accept or decline the revalidation and provide their e-Signature when their access is revalidated. The approval or declination will be stored in ESSAR for examination or non-repudiation purposes.

10.10.4.7
(03-05-2025)
Removal of Designated User

- (1) There may be times when a DU needs to be removed. The removal steps are set within BTA processes.

10.10.4.8
(03-05-2025)
Removal of Designated User (when Designated Official is removed)

- (1) After a DO is removed, any remaining DOs can still view all DUs authorized by the removed DO. Each DU is a DU of the entity, not of the DO who added them. Only a DO has the authority to add, modify or remove DUs, to add or remove additional BTA features and to modify tax period access for those DUs.

Only a DO can remove a DU. Any DO can remove any DU. DUs cannot remove themselves or other DUs, nor can they review other DUs in BTA.