

Instructions for Form 2848

(Rev. June 2008)



Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

What's New

New designation codes have been added for enrolled retirement plan agents, student tax attorneys, and student certified public accounts (CPA). See the instructions for Part II on page 4.

Purpose of Form

Use Form 2848 to authorize an individual to represent you before the IRS. The individual you authorize must be a person eligible to practice before the IRS. The eligible individuals are listed in Part II, Declaration of Representative, items a-r. You may authorize a student who works in a qualified Low Income Taxpayer Clinic (LITC) or Student Tax Clinic Program (STCP) to represent you under a special order issued by the Office of Professional Responsibility. See page 4. Your authorization of a qualifying representative will also allow that individual to receive and inspect your confidential tax information. See the instructions for line 7 on page 4.

Use Form 8821, Tax Information Authorization, if you want to authorize an individual or organization to receive or inspect your confidential tax return information, but do not want to authorize the individual or organization to represent you before the IRS.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the entity, then a power of attorney must be filed and signed by the fiduciary who is acting in the position of the taxpayer.

Where To File Chart

| IF you live in... | THEN use this address... | Fax number* |
|--|---|--------------|
| Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia | Internal Revenue Service P.O. Box 268, Stop 8423 Memphis, TN 38101-0268 | 901-546-4115 |
| Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming | Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404 | 801-620-4249 |
| All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563. | Internal Revenue Service International CAF DP: SW-311 11601 Roosevelt Blvd. Philadelphia, PA 19255 | 215-516-1017 |

* These numbers may change without notice.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amaile, St. Thomas, V.I. 00802.

Where To File

If you are filing a paper Form 2848, mail or fax Form 2848 directly to the IRS. See the *Where To File Chart* below. Exceptions are listed below:

- If Form 2848 is for a specific use, mail or fax it to the office handling the specific matter. For more information on specific use, see the instructions for line 4 on page 3.
- Your representative may be able to file Form 2848 electronically via the IRS website. For more information, go to www.irs.gov and under the *Tax Professionals* tab, click on *e-services—Online Tools for Tax Professionals*. If you complete Form 2848 for electronic signature authorization, do not file Form 2848 with the IRS. Instead, give it to your representative, who will retain the document.

Authority Granted

This power of attorney authorizes the representative to perform any and all acts you can perform, such as signing consents extending the time to assess tax, recording the interview, or executing waivers agreeing to a tax adjustment. Also, you may authorize your representative to substitute another representative or delegate authority to another representative by adding this authority in the space provided on line 5. However, authorizing someone as your power of attorney does not relieve you of your tax obligations.

The power to sign tax returns can be granted only in limited situations. See the instructions for line 5 on page 3.

Unenrolled Return Preparer

An unenrolled return preparer is an individual other than an attorney, CPA, enrolled agent, enrolled retirement plan agent, or enrolled actuary who prepares and signs a taxpayer's return as the preparer, or who prepares a return but is not required (by the instructions to the return or regulations) to sign the return.

An unenrolled return preparer is permitted to represent you only before customer service representatives, revenue agents, and examination officers, with respect to an examination regarding the return he or she prepared.

An unenrolled return preparer cannot:

- Represent a taxpayer before other offices of the IRS, such as Collection or Appeals. This includes the Automated Collection System (ACS) unit.
- Execute closing agreements.
- Extend the statutory period for tax assessments or collection of tax.
- Execute waivers.
- Execute claims for refund.
- Receive refund checks.

For more information, see Rev. Proc. 81-38, printed as Pub. 470, Limited Practice Without Enrollment.

If the unenrolled return preparer does not meet the requirements for limited representation, you may file Form 8821, which will authorize the unenrolled return preparer to inspect and/or receive your taxpayer information, but will not authorize the unenrolled return preparer to represent you. See Form 8821.

Revocation of Power of Attorney/ Withdrawal of Representative

If you want to revoke an existing power of attorney and do not want to name a new representative, or if a representative wants to withdraw from representation, send a copy of the previously executed power of attorney to the IRS, using the *Where To File Chart* on page 1. The copy of the power of attorney must have a current signature and date of the taxpayer if the taxpayer is revoking, or the representative if the representative is withdrawing, under the original signature on line 9. Write "REVOKE" across the top of Form 2848. If you do not have a copy of the power of attorney you want to revoke or withdraw, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the power of attorney is revoked, list the tax matters and periods, and must be signed and dated by the taxpayer or representative. If the taxpayer is revoking, list the name and address of each recognized representative whose authority is revoked. When the taxpayer is completely revoking authority, the form should state "remove all years/periods" instead of listing the specific tax matter, years, or periods. If the representative is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

To revoke a specific use power of attorney, send the power of attorney or statement of revocation/withdrawal to the IRS office handling your case, using the above instructions.

A power of attorney held by a student of an LITC or an STCP is valid for only 130 days from the received date and will then be automatically revoked. If you are authorizing a student to represent you after that time, a second Form 2848 should be filed for valid representation.

Substitute Form 2848

If you want to prepare and use a substitute Form 2848, see Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 2848 is approved, the form approval number must be printed in the lower left margin of each substitute Form 2848 you file with the IRS.

Representative Address Change

If the representative's address has changed, a new Form 2848 is not required. The representative can send a written notification that includes the new information and their signature to the location where the Form 2848 was filed.

Additional Information

Additional information concerning practice before the IRS may be found in:

- Treasury Department Circular No. 230, Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Enrolled Retirement Plan Agents, and Appraisers before the Internal Revenue Service (Circular 230), and
- Pub. 216, Conference and Practice Requirements.

Specific Instructions

Part I. Power of Attorney

Line 1. Taxpayer Information

Individuals. Enter your name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN), if applicable, and your street address or post office box. Do not use your representative's address or post office box for your own. If a joint return is, or will be, filed and you and your spouse are designating the same representative(s), also enter your spouse's name and SSN or ITIN, and your spouse's address if different from yours.

Corporations, partnerships, or associations. Enter the name, EIN, and business address. If this form is being prepared for corporations filing a consolidated tax return (Form 1120), do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. Also, for line 3 only list Form 1120 in the Tax Form Number column. A subsidiary must file its own Form 2848 for returns that must be filed separately from the consolidated return, such as Form 720, Quarterly Federal Excise Tax Return, and Form 941, Employer's QUARTERLY Federal Tax Return.

Employee plan or exempt organization. Enter the name, address, and EIN of the plan sponsor or exempt organization, and the plan name and three-digit plan number.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's SSN or ITIN.

Line 2. Representative(s)

Enter your representative's full name. Only individuals may be named as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than three representatives, indicate so on this line and attach an additional Form(s) 2848.

Enter the nine-digit CAF number for each representative. If a CAF number has not been assigned, enter "None," and the IRS will issue one directly to your representative. The CAF number is a unique nine-digit identification number (not the SSN, EIN, PTIN, or enrollment card number) that the IRS assigns to representatives. The CAF number is not an indication of authority to practice. The representative should use the assigned CAF number on all future powers of attorney. CAF numbers will not be assigned for employee plans and exempt organizations application requests.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

If the representative is a former employee of the federal government, he or she must be aware of the postemployment restrictions contained in 18 U.S.C. 207 and in Circular 230, section 10.25. Criminal penalties are provided for violation of the statutory restrictions, and the Office of Professional Responsibility is authorized to take disciplinary action against the practitioner.

Students in LITCs and the STCP. The lead attorney or CPA must be listed as a representative. List the lead attorney or CPA first on line 2, then the student on the next line. Also see page 4 for how to complete Part II.

Line 3. Tax Matters

Enter the type of tax, the tax form number, and the year(s) or period(s) in order for the power of attorney to be valid. For example, you may list "Income, 1040" for calendar year "2006" and "Excise, 720" for "2006" (this covers all quarters in 2006). For multiple years or a series of inclusive periods, including quarterly periods, you

may list 2004 through (thru or a hyphen) 2006. For example, "2004 thru 2006" or "2nd 2005 - 3rd 2006". For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any power of attorney with a general reference will be returned. Representation can only be granted for the years or periods listed on line 3.

You may list the current year/period and any tax years or periods that have already ended as of the date you sign the power of attorney. However, you may include on a power of attorney only future tax periods that end no later than 3 years after the date the power of attorney is received by the IRS. The 3 future periods are determined starting after December 31 of the year the power of attorney is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

If the type of tax, tax form number, or years or periods does not apply to the matter (for example, representation for a penalty or filing a ruling request or a determination) specifically describe the matter to which the power of attorney pertains (including, if applicable, the name of the employee benefit plan) and enter "Not Applicable" in the appropriate column(s).

Civil penalty representation (including the trust fund recovery penalty). Forms 2848 for civil penalty issues will now be recorded on the CAF. Generally, this applies to non-return related civil penalties, such as the penalty for not meeting the due diligence requirement for return preparers of earned income credit and the penalty for failure to file information returns. For example, Joann prepares Form 2848 authorizing Margaret to represent her before the IRS regarding the penalty for failure to file information returns. Margaret will have authority to represent Joann for all non-return related civil penalties. However, Margaret will not be able to represent Joann for any other tax matters, such as Form 941 or Form 1040 issues unless authorized on Form 2848.

Representation for return-related civil penalties, such as the accuracy-related penalty or the failure to file penalty is included when representation is authorized for the related tax return. For example, Diana prepares Form 2848 authorizing Susan to represent Diana for an examination of her 2005 and 2006 Form 1040. If the accuracy-related penalty is proposed by the IRS during the examination, Susan would be authorized to discuss the penalty with the IRS.

How to complete line 3. On line 3, enter "Civil penalties" in the type of tax column and the year(s) to which the penalty applies in the year(s) or period(s) column. Enter "Not Applicable" in the tax form number column. You do not have to enter the specific penalty.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions), enter "IRA civil penalty" on line 3.

Line 4. Specific Uses Not Recorded on CAF

Generally, the IRS records powers of attorney on the CAF system. However, a power of attorney will not be recorded on the CAF if it does not relate to a specific tax period (except for civil penalties) or if it is for a specific issue. Examples of specific issues include but are not limited to the following:

- Requests for a private letter ruling or technical advice,
- Applications for an EIN,
- Claims filed on Form 843, Claim for Refund and Request for Abatement,
- Corporate dissolutions,
- Requests to change accounting methods or periods,
- Applications for recognition of exemption under sections 501(c)(3), 501(a), or 521 (Forms 1023, 1024, or 1028),
- Request for a determination of the qualified status of an employee benefit plan (Forms 5300, 5307, or 5310), and
- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS).

Check the box on line 4 if the power of attorney is for a use that will not be listed on the CAF. If the box on line 4 is checked, the representative should mail or fax the power of attorney to the IRS office handling the matter. Otherwise, the representative should bring a copy of the power of attorney to each meeting with the IRS.

A specific-use power of attorney will not revoke any prior powers of attorney.

Line 5. Acts Authorized

Use line 5 to modify the acts that your named representative(s) can perform. In the space provided, describe any specific additions or deletions.

Substituting representatives. Your representative cannot substitute another representative without your written permission unless this authority is specifically delegated to your representative on line 5. If you authorize your representative to substitute another representative, the new representative can send in a new Form 2848 with a copy of the Form 2848 you are now signing attached and you do not need to sign the new Form 2848.

Disclosure of returns to a third party. A representative cannot execute consents that will allow the IRS to disclose your tax return or return information to a third party unless this authority is specifically delegated to the representative on line 5.

Authority to sign your return. Regulations section 1.6012-1(a)(5) permits another person to sign a return for you only in the following circumstances:

- (a) Disease or injury,
- (b) Continuous absence from the United States (including Puerto Rico), for a period of at least 60 days prior to the date required by law for filing the return, or
- (c) Specific permission is requested of and granted by the IRS for other good cause.

Authority to sign your income tax return may be granted to (1) your representative or (2) an agent (a person other than your representative).

Authorizing your representative. Write a statement on line 5 that you are authorizing your representative to sign your income tax return pursuant to Regulations section 1.6012-1(a)(5) by reason of [enter the specific reason listed under (a), (b), or (c) under Authority to sign your return above].

Authorizing an agent. To authorize an agent you must do all four of the following.

1. Complete lines 1-3.
2. Check the box on line 4.
3. Write the following statement on line 5:

"This power of attorney is being filed pursuant to Regulations section 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of [enter the specific reason listed under (a), (b), or (c) under Authority to sign your return above]. No other acts on behalf of the taxpayer are authorized."

4. Sign and date the form. If your return is electronically filed, your representative should attach Form 2848 to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, and send to the address listed in the instructions for Form 8453. If you file a paper return, Form 2848 should be attached to your return. See the instructions for line 9 for more information on signatures. The agent does not complete Part II of Form 2848.

Tax matters partner. The tax matters partner (TMP) (as defined in section 6231(a)(7)) is authorized to perform various acts on behalf of the partnership. The following are examples of acts performed by the TMP that cannot be delegated to the representative:

- Binding nonnotice partners to a settlement agreement under section 6224 and, under certain circumstances, binding all partners to a settlement agreement under Tax Court Rule 248 and
- Filing a request for administrative adjustment on behalf of the partnership under section 6227.

Line 6. Receipt of Refund Checks

If you want to authorize your representative to receive, but not endorse, refund checks on your behalf, you must clearly initial and enter the name of that person in the space provided. Circular 230, section 10.31, prohibits an attorney, CPA, or enrolled agent, any of whom is an income tax return preparer, from endorsing or otherwise negotiating a tax refund check that is not issued to him or her.

Line 7. Notices and Communications

Original notices and other written communications will be sent to you and a copy to the first representative listed.

If you check:

- Box (a). The original will be sent to you and copies to the first two listed representatives.
- Box (b). The original will be sent to you. No copies will be sent to any representatives.

Line 8. Retention/Revocation of Prior Power(s) of Attorney

If there is any existing power(s) of attorney that you do not want to revoke, check the box on this line and attach a copy of the power(s) of attorney. The filing of a Form 2848 will not revoke any Form 8821 that is in effect.

Line 9. Signature of Taxpayer(s)

Individuals. You must sign and date the power of attorney. If a joint return has been filed and both husband and wife will be represented by the same individual(s), both must sign the power of attorney. However, if a joint return has been filed and the husband and wife will be represented by different individuals, each spouse must execute his or her own power of attorney on a separate Form 2848.

Corporations or associations. An officer having authority to bind the taxpayer must sign.

Partnerships. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form 2848, the TMP is authorized to act in the name of the partnership. However, see *Tax matters partner* on page 3. For dissolved partnerships, see Regulations section 601.503(c)(6).

All others. If the taxpayer is a dissolved corporation, decedent, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see Regulations section 601.503(d).

Note. Generally the taxpayer signs first, granting the authority and then the representative signs, accepting the authority granted. The date for both the taxpayer and the representative must be within 45 days for domestic authorizations and within 60 days for authorization from taxpayers residing abroad. If the taxpayer signs last, then there is no timeframe requirement.

Part II. Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (for example, items a-r under which he or she is authorized to practice before the IRS. In addition, the representative(s) must list the following in the "Jurisdiction/Identification" column:

- a Attorney**—Enter the two-letter abbreviation for the state (for example, "NY" for New York) in which admitted to practice.
- b Certified Public Accountant**—Enter the two-letter abbreviation for the state (for example, "CA" for California) in which licensed to practice.
- c Enrolled Agent**—Enter the enrollment card number issued by the Office of Professional Responsibility.
- d Officer**—Enter the title of the officer (for example, President, Vice President, or Secretary).
- e Full-Time Employee**—Enter title or position (for example, Comptroller or Accountant).
- f Family Member**—Enter the relationship to taxpayer (must be a spouse, parent, child, brother, or sister).
- g Enrolled Actuary**—Enter the enrollment card number issued by the Joint Board for the Enrollment of Actuaries.

h Unenrolled Return Preparer—Enter the two-letter abbreviation for the state (for example, "KY" for Kentucky) in which the return was prepared and the year(s) or period(s) of the return(s) you prepared.

k Student Attorney—Student who receives permission to practice before IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.

l Student CPA—Student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.

r Enrolled Retirement Plan Agent—Enter the enrollment card number issued by the Office of Professional Responsibility.

Students in LITCs and the STCP. Complete Part II as follows:

1. In the Designation column, enter "k" for student attorney or "l" for student CPA.
2. In the Jurisdiction column, enter "LITC" or "STCP."
3. Sign and date Form 2848. Be sure to attach a copy of the letter from the Office of Professional Responsibility authorizing practice before the IRS.

Note. In many cases, the student practitioner's authority is limited (for example, they may only practice under the supervision of another practitioner). At the end of 130 days after input to the CAF, they are automatically purged from the CAF.



Any individual may represent an individual or entity before personnel of the IRS when such representation occurs outside the United States. Individuals acting as representatives must sign and date the declaration; leave the Designation and Jurisdiction columns blank. See section 10.7(c)(1)(vii) of Circular 230.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 2848 is provided by the IRS for your convenience and its use is voluntary. If you choose to designate a representative to act on your behalf, under section 6109, you must disclose your SSN, ITIN, or EIN. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We need this information to gain access to your tax information in our files and properly respond to any request. If you do not disclose this information, the IRS may suspend processing of the power of attorney and may not be able to honor your power of attorney until you provide the number.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 2848 will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 31 min.; **Preparing the form**, 26 min.; **Copying and sending the form to the IRS**, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 2848 simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 2848 to this address. Instead, see the *Where To File Chart* on page 1.