

Publication 947

Practice Before the IRS and Power of Attorney

Volume 2 of 2



Get forms and other information faster and easier at:

- [IRS.gov](https://www.irs.gov) (English)
- [IRS.gov/Korean](https://www.irs.gov/Korean) (한국어)
- [IRS.gov/Spanish](https://www.irs.gov/Spanish) (Español)
- [IRS.gov/Russian](https://www.irs.gov/Russian) (Русский)
- [IRS.gov/Chinese](https://www.irs.gov/Chinese) (中文)
- [IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese) (Tiếng Việt)



Publication 947 (Rev.02/2018) Catalog Number 39358T
Department of the Treasury **Internal Revenue Service** www.irs.gov



Visit the Accessibility
Page on [IRS.gov](https://www.irs.gov)

This page is intentionally left blank

attorney, to verify the authority of your representative by accessing the CAF. It also enables the IRS to automatically send copies of notices and other IRS communications to your representative if you specify that your representative should receive those communications.

You can have your non-IRS power of attorney entered on the CAF system by attaching it to a completed Form 2848 and submitting it to the IRS. Your signature is not required; however, your attorney-in-fact must sign the *Declaration of Representative* (see Part II of Form 2848).

Preparation of Form — Helpful Hints

The preparation of Form 2848 is illustrated by an example under *How Do I Fill Out Form 2848*, later. However, the following will also assist you in preparing the form.

Line-by-line hints. The following hints are summaries of some of the line-by-line instructions for Form 2848.

Line 1—Taxpayer information. If a joint return is involved, the husband and wife each must file a separate Form 2848 if they both want to be represented, even if the representative is the same person. If only one spouse wants to be represented in the matter, that spouse files a Form 2848. For taxpayer individuals that are under 18 years of age and cannot sign, the individual's parent or court-appointed guardian (with court documents) may sign on their behalf. Other individuals may sign for the taxpayer if they have a Form 2848 that has been signed by the parent or court-appointed guardian authorizing them to sign on behalf of the taxpayer individual.

Line 2—Representative(s). Only individuals may be named as representatives. If your representative has not been assigned a CAF

number, enter "None" on that line and the IRS will issue one to your representative. If the representative's address or phone number has changed since the CAF number was issued, you should check the appropriate box. Enter your representative's fax number if available.

If you want to name more than four representatives, attach additional Form(s) 2848. The IRS will send copies of notices and communications to up to two of your representatives. You **must**, however, check the boxes on line 2 of the Form 2848 if you want the IRS to routinely send copies of notices and communications to your representatives. If you do not check the boxes, your representatives will not routinely receive copies of notices and communications.

Line 3—Acts authorized (Tax matters).

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.

You may also list future tax years or periods. **However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the power of attorney.** Do not use general references such as "All years," "All periods," or "All taxes." The IRS will return any power of attorney with a general reference.

Line 4—Specific use not recorded on Centralized Authorization File (CAF).

Certain matters cannot be recorded on the CAF system. Examples of such matters include, but are not limited to, the following. (A more detailed list appears in the Form 2848 instructions.)

- Requests for a private letter ruling or technical advice.
- Applications for an employer identification number (EIN).

- Claims filed on Form 843, Claim for Refund and Request for Abatement.
- Corporate dissolutions.
- Requests for change of accounting method.
- Requests for change of accounting period.
- 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).
- Application for Award for Original Information under section 7623.
- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS).

- Freedom of Information Act requests.

If the tax matter described on line 3 of Form 2848 concerns one of these matters specifically, check the box on line 4. If this box 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.

Where To File a Power of Attorney

Generally, you can mail or fax a paper Form 2848 directly to the IRS. To determine where you should file Form 2848, see *Where To File* in the Instructions for Form 2848.

If Form 2848 is for a specific use, mail or fax it to the office handling that matter. For more information on specific use, see *Line 4*.

Specific Use Not Recorded on CAF in the Instructions for Form 2848.

FAX copies. The IRS will accept a copy of a power of attorney that is submitted by facsimile transmission (fax). If you choose to file a power of attorney by fax, be sure the appropriate IRS office is equipped to accept this type of transmission.



Your representative may be able to file Form 2848 electronically via the IRS website. For more information, your representative can go to [IRS.gov/ eServices](https://www.irs.gov/efile). 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.

Updating a power of attorney. Submit any update or modification to an existing power of attorney in writing. Your signature (or the signature of the individual(s) authorized to sign on your behalf) is required. Do this by sending the updated Form 2848 or non-IRS

power of attorney to the IRS office(s) where you previously sent the original(s), including the service center where the related return was, or will be filed.

A recognized representative may substitute or delegate authority if you specifically authorize your representative to substitute or delegate representation in the original power of attorney. To make a substitution or delegation, the representative must file the following items with the IRS office(s) where the power of attorney was filed.

1. A written notice of substitution or delegation signed by the recognized representative.
2. A written declaration of representative made by the new representative.
3. A copy of the power of attorney that specifically authorizes the substitution or delegation.

Retention/Revocation of Prior Power(s) of Attorney

A newly filed power of attorney concerning the same matter will revoke a previously filed power of attorney. However, the new power of attorney will not revoke the prior power of attorney if it specifically states it does not revoke such prior power of attorney and either of the following are attached to the new power of attorney.

- A copy of the unrevoked prior power of attorney, or
- A statement signed by the taxpayer listing the name and address of each representative authorized under the prior unrevoked power of attorney.

Note. The filing of Form 2848 will not revoke any Form 8821 that is in effect.

Revocation of Power of Attorney/Withdrawal of Representative

Revocation by taxpayer. If you want to revoke a previously executed power of attorney and do not want to name a new representative, you must write "REVOKE" across the top of the first page of the Form 2848 with a current signature and date immediately below this annotation. Then, you must mail or fax a copy of the power of attorney with the revocation annotation to the IRS, using the *Where To File Chart* in the Instructions for Form 2848, or if the power of attorney is for a specific matter, to the IRS office handling the matter.

If you do not have a copy of the power of attorney you want to revoke, you must send the IRS a statement of revocation that indicates the authority of the power of attorney is revoked, lists the matters and

years/periods, and lists the name and address of each recognized representative whose authority is revoked. You must sign and date this statement. If you are completely revoking authority, write "remove all years/periods" instead of listing the specific matters and years/periods.

Withdrawal by representative. If your representative wants to withdraw from representation, he or she must write "WITHDRAW" across the top of the first page of the Form 2848 with a current signature and date immediately below the annotation. Then, he or she must provide a copy of the power of attorney with the withdrawal annotation to the IRS in the same manner described in Revocation by taxpayer above. If your representative does not have a copy of the power of attorney he or she wants to withdraw, he or she must send the IRS a statement of withdrawal that indicates the authority of the power of attorney is

withdrawn, lists the matters and years/periods, and lists the name, TIN, and address (if known) of the taxpayer. The representative must sign and date this statement.

A power of attorney held by a student will be recorded on the CAF system for 130 days from the receipt date. If you are authorizing a student to represent you after that time, you will need to submit another updated Form 2848.

When Is a Power of Attorney Not Required?

A power of attorney is not required when the third party is not dealing with the IRS as your representative. The following situations do not require a power of attorney.

- Providing information to the IRS.
- Authorizing the disclosure of tax return information using Form 8821, *Tax*

Information Authorization, or other written or oral disclosure consent.

- Allowing the IRS to discuss return information with a third party via the checkbox provided on a tax return or other document.
- Allowing a partnership representative (PR) to perform acts for the partnership under the centralized partnership audit regime for tax years beginning after December 31, 2017; however, see caution below for early election.
- Allowing a tax matters partner (TMP) to perform acts for the partnership for partnership tax years ending prior to January 1, 2018.
- Allowing the IRS to discuss return information with a fiduciary.



For partnership tax years beginning after December 31, 2017, the Bipartisan Budget Act of 2015, which repealed the TEFRA partnership audit and litigation procedures and the rules applicable to electing large partnerships and replaced them with a new centralized partnership audit regime, has eliminated the role of "tax matters partner" and replaced it with "partnership representative." Pursuant to Treasury Regulation section 301.9100-22T, certain partnerships can elect to have the new regime apply to partnership returns for tax years beginning after November 2, 2015, and before January 1, 2018.

How Do I Fill Out Form 2848?

The following example illustrates how to complete Form 2848.

Example. Stan and Mary Doe have been notified that their joint income tax returns (Forms 1040) for 2014, 2015, and 2016 are

being examined. They have decided to appoint Jim Smith, an enrolled agent, to represent them in this matter and any future matters concerning these returns. Jim, who has prepared returns at the same location for years, already has a Centralized Authorization File (CAF) number assigned to him. Mary does not want Jim to sign any agreements on her behalf, but Stan is willing to have Jim do so. Stan and Mary also authorize Jim to use an Intermediate Service Provider to access their IRS records. They want copies of all notices and written communications sent to Jim. This is the first time Stan and Mary have given power of attorney to anyone. They should each complete a Form 2848 as follows.

Line 1—Taxpayer information. Stan and Mary must each file a separate Form 2848. On his separate Form 2848, Stan enters his name, street address, and social security number in the spaces provided. Mary does likewise on her separate Form 2848.

Line 2—Representative(s). On their separate Forms 2848, Stan and Mary each enters the name and current address of their chosen representative, Jim Smith. Both Stan and Mary want Jim Smith to receive notices and communications concerning the matters identified in line 3, so on their separate Forms 2848, Stan and Mary each checks the box in the first column of line 2. They also enter Mr. Smith's CAF number, his preparer tax identification number (PTIN), his telephone number, and his fax number. Mr. Smith's address, telephone number, and fax number have not changed since the IRS issued his CAF number, so Stan and Mary do not check the boxes in the second column.

Line 3—Acts authorized (Tax matters). On their separate Forms 2848, Stan and Mary each enters "income tax" for the description of matter, "1040" for the form number, and "2014, 2015, and 2016" for the tax years.

Line 4—Specific use not recorded on Centralized Authorization File (CAF). On their separate Forms 2848, Stan and Mary make no entry on this line because they do not want to restrict the use of their powers of attorney to a specific use that is not recorded on the CAF. See *Preparation of Form — Helpful Hints*, earlier.

Line 5—Additional acts authorized and restrictions. Mary wants to sign any agreement that reflects changes to her and Stan's joint 2014, 2015, and 2016 income tax liability, so she writes "Taxpayer must sign any agreement form" on line 5b of her Form 2848. Stan does not wish to restrict the authority of Jim Smith in this regard, so he leaves line 5b of his Form 2848 blank. If either Mary or Stan had chosen, they could have listed other restrictions on line 5b of their separate Forms 2848. Also, both Mary and Stan check the box "Access my IRS records via an Intermediate Service Provider"

on line 5a to allow Jim to access their IRS records through an Intermediate Service Provider.

Line 6—Retention/revocation of prior power(s) of attorney. Stan and Mary are each filing their first powers of attorney, so they make no entry on this line. However, if they had filed prior powers of attorney, the filing of this current power would revoke any earlier ones for the same tax matter(s) unless they checked the box on line 6 and attached a copy of the prior power of attorney that they wanted to remain in effect.

If Mary later decides that she can handle the examination on her own, she can revoke her power of attorney even though Stan does not revoke his power of attorney. (See *Revocation of Power of Attorney/Withdrawal of Representative*, earlier, for the special rules that apply.)

Line 7—Signature of taxpayer. Stan and Mary each signs and dates his or her Form 2848. If a taxpayer does not sign, the IRS cannot accept the form.

Part II—Declaration of Representative. Jim Smith must complete this part of Form 2848. If he does not sign this part, the IRS cannot accept the form.

What Happens to the Power of Attorney When Filed?

A power of attorney will be recognized after it is received, reviewed, and determined by the IRS to contain the required information.

However, until a power of attorney is entered on the CAF system, IRS personnel may be unaware of the authority of the person you have named to represent you. Therefore, during this interim period, IRS personnel may request that you or your representative bring a copy to any meeting with the IRS.

Processing and Handling

How the power of attorney is processed and handled depends on whether it is a complete or incomplete document.

Incomplete document. If Form 2848 is incomplete, the IRS will attempt to secure the missing information either by writing or telephoning you or your representative. For example, if your signature or signature date is missing, the IRS will contact you. If information concerning your representative is missing and information sufficient to make a contact (such as an address and/or a telephone number) is on the document, the IRS will try to contact your representative.

In either case, the power of attorney is not considered valid until all required information is entered on the document. The individual(s) named as representative(s) will not be recognized to practice before the IRS, on your

behalf, until the document is complete and accepted by the IRS.

Complete document. If the power of attorney is complete and valid, the IRS will take action to recognize the representative. In most instances, this includes processing the document on the CAF system. Recording the data on the CAF system enables the IRS to direct copies of mailings to authorized representatives and to readily recognize the scope of authority granted.

Documents not processed on CAF.

Specific-use powers of attorney are not processed on the CAF system (see *Preparation of Form — Helpful Hints*, earlier). For example, a power of attorney that is a one-time or specific-issue grant of authority is not processed on the CAF system. These documents remain with the related case files. In this situation, you should check the box on line 4 of Form 2848. In these situations, the representative should bring a copy of the

power of attorney to each meeting with the IRS.

Dealing With the Representative

After a valid power of attorney is filed, the IRS will recognize your representative.

However, if it appears the representative is responsible for unreasonably delaying or hindering the prompt disposition of an IRS matter by failing to furnish, after repeated requests, nonprivileged information, the IRS can contact you directly. For example, in most instances in which a power of attorney is recognized, the IRS will contact the representative to set up appointments and to provide the representative with lists of required items. However, if the representative is unavailable, does not respond to repeated requests, and does not provide required items (other than items considered privileged), the

IRS can bypass your representative and contact you directly.

If a representative engages in conduct described above, the matter can be referred to the Office of Professional Responsibility for consideration of possible disciplinary action.

Notices and other correspondence. If you want to authorize your representative to receive copies of all notices and communications sent to you by the IRS, you must check the box that is provided under the representative's name and address. **No more than two representatives may receive copies of notices and communications sent to you by the IRS.** Do not check the box if you do not want copies of notices and communications sent to your representative(s).

Note. Representatives will not receive forms, publications, and other related materials with the correspondence.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

Preparing and filing your tax return. Find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about

pensions and retirement-related issues unique to seniors.

You can go to IRS.gov to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile). See if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.



Getting answers to your tax questions. On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) or [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to [IRS.gov/Pub17](https://www.irs.gov/Pub17) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2017 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a

PDF, or download it to your mobile device as an eBook.

- You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to [IRS.gov/ Forms](https://www.irs.gov/forms) to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/orderforms) to place an order and have forms mailed to you within 10 business days.

Access your online account (Individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/account) to securely access information about your federal tax account.

- View the amount you owe, pay online or set up an online payment agreement.
- Access your tax records online.
- Review the past 18 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

Delayed refund for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before mid-February 2018, for returns that properly

claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return.

The quickest way to get a copy of your tax transcript is to go to [IRS.gov/ Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant](https://www.irs.gov/Tools/earned-income-tax-credit-assistant) ([IRS.gov/ EIC](https://www.irs.gov/EIC)) determines if you're eligible for the EIC.

- The [Online EIN Application](https://www.irs.gov/ein) ([IRS.gov/EIN](https://www.irs.gov/ein)) helps you get an employer identification number.
- The [IRS Withholding Calculator](https://www.irs.gov/withholding) ([IRS.gov/W4App](https://www.irs.gov/withholding)) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [First Time Homebuyer Credit Account Look-up](https://www.irs.gov/firsttimehomebuyer) ([IRS.gov/HomeBuyer](https://www.irs.gov/firsttimehomebuyer)) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator](https://www.irs.gov/credits-deductions) ([IRS.gov/ SalesTax](https://www.irs.gov/credits-deductions)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information and videos.
- If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit

[IRS.gov/ID](https://www.irs.gov/ID) to learn what steps you should take.

Checking on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Due to changes in the law, the IRS can't issue refunds before mid-February 2018, for returns that

properly claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.

- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly

from your checking or savings account at no cost to you.

- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement](https://www.irs.gov/OPA) ([IRS.gov/ OPA](https://www.irs.gov/OPA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) ([IRS.gov/ OIC](https://www.irs.gov/OIC)) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/ Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal ([IRSvideos.gov](https://www.irs.gov/irs-videos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish](https://www.irs.gov/irs-spanish) ([IRS.gov/Spanish](https://www.irs.gov/irs-spanish)).
- [Chinese](https://www.irs.gov/irs-chinese) ([IRS.gov/Chinese](https://www.irs.gov/irs-chinese)).
- [Vietnamese](https://www.irs.gov/irs-vietnamese) ([IRS.gov/Vietnamese](https://www.irs.gov/irs-vietnamese)).
- [Korean](https://www.irs.gov/irs-korean) ([IRS.gov/Korean](https://www.irs.gov/irs-korean)).
- [Russian](https://www.irs.gov/irs-russian) ([IRS.gov/Russian](https://www.irs.gov/irs-russian)).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an ***independent*** organization within the IRS that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [*Taxpayer Bill of Rights*](#).

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach Us?

We have offices [*in every state, the District of Columbia, and Puerto Rico*](#). Your local advocate's number is in your local directory and at [*TaxpayerAdvocate.IRS.gov/ Contact-Us*](https://TaxpayerAdvocate.IRS.gov/Contact-Us). You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing

with the IRS. Our Tax Toolkit at [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/advocate) can help you understand [*what these rights mean to you*](#) and how they apply. These are ***your*** rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second

language. Services are offered for free or a small fee. To find a clinic near you, visit TaxpayerAdvocate.IRS.gov/LITCmap or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).

Glossary

Annual Filing Season Program (AFSP):

The Annual Filing Season Program is a voluntary program that allows limited practice rights for return preparers who are not attorneys, certified public accountants, or enrolled agents. For additional details, see *Annual Filing Season Program (AFSP) and Directory of Federal Tax Return Preparers*, earlier, or go to IRS.gov/Tax-Professionals/Annual-Filing-Season-Program for more information.

Annual Filing Season Program Record of Completion: The IRS issues an Annual Filing Season Program Record of Completion to tax return preparers who obtain a certain number

of continuing education hours in preparation for a specific tax year. See above under *Annual Filing Season Program (AFSP) and Directory of Federal Tax Return Preparers* for more information.

Attorney-in-fact: An agent authorized by a person under a power of attorney to perform certain act(s) or kind(s) of acts for that person.

CAF number: The Centralized Authorization File number issued by the IRS to each representative whose power of attorney, and each designee whose tax information authorization, has been recorded on the CAF system.

Centralized Authorization File (CAF)

System: The computer file system containing information regarding the authority of individuals appointed under powers of attorney or persons designated under the tax information authorization system. This system

gives IRS personnel quicker access to authorization information.

Circular 230 individual: Generally, an attorney, CPA, enrolled agent, enrolled retirement plan agent, Annual Filing Season Program Record of Completion holder, appraiser, or enrolled actuary authorized to practice before the IRS. Other individuals may qualify to practice temporarily or engage in limited practice before the IRS; however, they are not referred to as practitioners.

Commissioner: The Commissioner of the Internal Revenue Service.

Durable power of attorney: A power of attorney that is not subject to a time limit and that will continue in force after the incapacitation or incompetency of the principal (the taxpayer).

Enrolled agent: Any individual who is licensed under the provisions of Treasury

Department Circular No. 230 to practice before the IRS.

Federal tax matter: Any matter concerning the application or interpretation of (1) a revenue provision as defined in section 6110(i)(1)(B) of the Internal Revenue Code; (2) any provision of law impacting a person's obligations under the internal revenue laws and regulations, including, but not limited to the person's liability to pay tax or obligation to file returns; or (3) any other law or regulation administered by the IRS.

Fiduciary: Any trustee, executor, administrator, receiver, or guardian that stands in the position of a taxpayer and acts as the taxpayer, not as a representative.

General power of attorney: A power of attorney that authorizes the attorney-in-fact to perform any and all acts the taxpayer can perform.

Government officer or employee: An individual who is an officer or employee of the executive, legislative, or judicial branch of a state or of the Uni-ted States Government; an officer or employee of the District of Columbia; a Member of Congress.

Limited power of attorney: A power of attorney that limits the attorney-in-fact to perform only certain specified act(s).

Office of Professional Responsibility: The Office of Professional Responsibility generally has responsibility for matters related to practitioner conduct, and exclusive responsibility for discipline, including disciplinary proceedings, sanctions and reinstatement. The Return Preparer Office is responsible for matters related to the issuance of PTINs, acting on applications for enrollment, and administering competency testing and continuing education for designated groups.

Practitioner: A practitioner is an individual who is an attorney, CPA, enrolled agent, enrolled actuary, enrolled retirement plan agent, or Annual Filing Season Program participant.

Recognized representative: An individual who is recognized to represent a taxpayer before the IRS.

Unenrolled return preparer: An individual other than an attorney, CPA, enrolled agent, enrolled retirement plan agent, or enrolled actuary who for compensation prepares and signs a tax-payer'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. Some un-enrolled return preparers may hold annual filing season program records of completion. As of December 31, 2015, only AFSP record of completion holders are authorized to represent taxpayers with returns prepared and signed after that date.

To help us develop a more useful index, please let us know if you have ideas for index entries. **Index** See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

A

Actuaries 16

Annual Filing Season Program (AFSP) 16

Annual Filing Season Program Record of Completion 16

Appraisers 3

Assistance (See Tax help)

Associations 5

Attorney-in-fact 16

Attorneys 3, 16

Authorization letter 4

Authorizing a representative 7

C

CAF (See Centralized Authorization File (CAF))

CAF number 4, 16

Centralized Authorization File

(CAF) 16

Certified public accountants

(CPAs) 3, 16

Circular 230 individual 16

Commissioner 16

Corporations 5

CPAs (See Certified public accountants (CPAs))

Disbarment 5, 7

Disreputable conduct 7

Durable power of attorney 16

E

Enrolled actuaries 3

Enrolled agent 3, 5, 16

Enrolled retirement plan agent 3

F

FAX copies 10

Federal tax matter 16

Fiduciary 16

Form 2848 8, 9, 11

G

General power of attorney 16

Glossary 2, 16

Government officer and employee 16

I

Identity theft 13

Inactive retirement status 5

Inactive roster 5

Incapacity or incompetency 8

Intermediate Service Providers 1

L

Limited power of attorney 16

Loss of eligibility 5

Failure to meet requirements 5

**Low Income Taxpayer Clinic
student interns 3**

Negotiation of taxpayer checks 6

Non-IRS power of attorney 8

O

Office of Professional

Responsibility 2, 16

P

Partnership representatives 2

Partnerships 5

Power of attorney 7, 8, 10–12

Processing and handling 12

Representative 12

Practice before the IRS 3, 5

Practitioner 16

Processing a non-IRS power of attorney 9

Protected communication: Tax shelters 6

Publications (See Tax help)

R

Recognized representative 16

Representation outside the United States 4

Representative designations 2

Rules of practice 6

Due diligence 6

Duties 6

Duty to advise 6

S

Special appearances 4

Students 5

Suspension 5, 7

T

Tax help 12

Termination 8

U

Unenrolled individuals 4

Employee 4

Family member 4

Fiduciary 4

Individual 4

Officer 4

Partner 4

Unenrolled return preparer 3, 16

W

Where to file 10