

INTERIM IRM PROCEDURAL UPDATE

DATE: 09/30/2011

NUMBER: WI-3-0911-1558

SUBJECT: Update Procedures Posted Sept. 23, 2011 for form 2848, Line 2, Part 2, Code F

AFFECTED IRM(s)/SUBSECTION(s): 3.21.263

CHANGE(s):

- **IRM 3.21.263.8.3.2 - Removed "Caution" and revised instructions for Form 2848 Line 2 and Part 2**

Form 2848, the representative information in line 2 and/or signature in Part II (Declaration of Representative), with designation "f" selected, must be that of a spouse, parent, child, brother or sister only.

If the Designation box is left blank on the Form 2848 and you can determine that the delegate's relationship to the applicant is not the spouse, parent, child, brother or sister, or if you are unable to determine the relationship of the delegate to the applicant, reject the Form 2848.

Reject Form 2848 by selecting "Power of Attorney" in the RTS "*Application Signature*" drop down box and selecting "No" to "**Valid Legal Document supporting Court-Appointed Guardian or Power of Attorney (POA) received?**"

Court appointed guardians, uncles and other family members can be designated as representatives by a court appointed guardian of the applicant, but court ordered papers must be attached.

NOTE: Form 1040 can be utilized to determine the relationship between the Delegate and the Applicant.

- **IRM 3.21.263.5.3.5.17(3) - Removed "Exception" and added a list**

Form 2848, Line 2 and/or Part 2, Declaration of Representative, designation "f" for family member is for a spouse, parent, child, brother or sister ONLY. Form 2848 designating uncles and other relations as "f" code are invalid.