

Common Reasons for Rejection

- Missing taxpayer/representative identification information.
- Non-specific tax matter identification (“All Years” or “All future periods” are not acceptable.)
- Missing prior Form 2848 to retain the previous representation.
- Missing taxpayer signature and/or date or title of officer of the business/company, if applicable.
- Missing Designation; Licensing Jurisdiction or Authority; Bar, License, Certification, Registration or Enrollment Number or representative signature and/or date.
- Missing taxpayer/representative signature and/or date for revocation or withdrawal.
- Unenrolled Return Preparer (designation h) or Registered Tax Return Preparer (designation i) did not prepare the tax return and/or the return is not under Examination.

Contact Information

Forms 2848 for domestic taxpayers are processed at the Memphis and Ogden Account Management Centers. Forms 2848 for international taxpayers are processed at the Philadelphia Accounts Management Center.

Memphis Accounts Management Center

5333 Getwell Road, Stop 8423
Memphis, TN 38118
Fax (855) 214-7519
Help Line (901) 546-4176

Ogden Accounts Management Center

1973 North Rulon White Blvd., Stop 6737
Ogden, UT 84404
Fax (855) 214-7522
Help Line (801) 620-4254

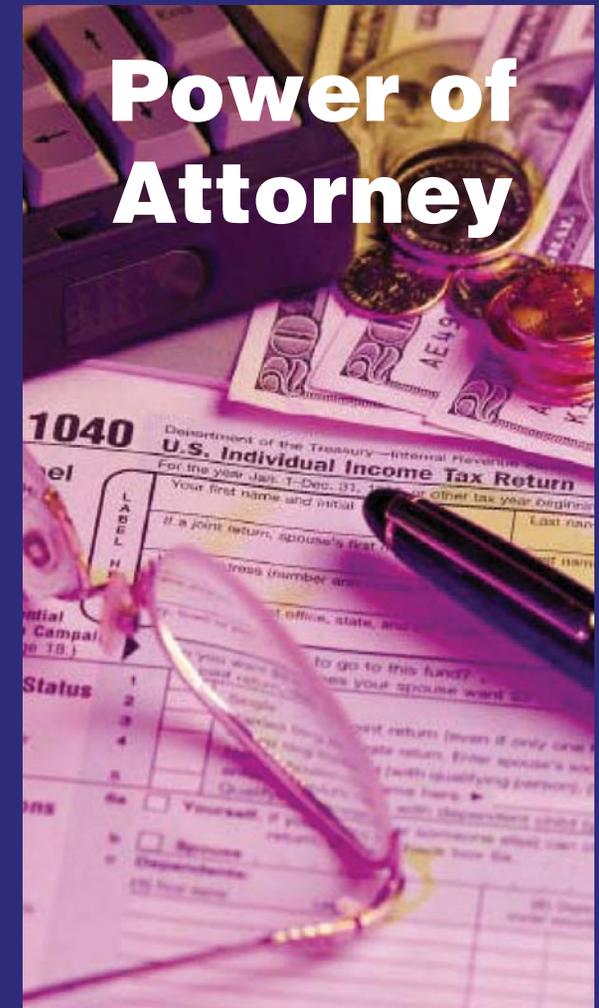
Philadelphia Accounts Management Center

International POA Requests
2970 Market Street, MS 3-E08 123,
Philadelphia, Pa 19104
Fax (267) 941-1017

For on-line assistance and information, visit IRS web site at www.irs.gov or refer to Form 2848 Instructions for more information regarding preparation.



Department of the Treasury
Internal Revenue Service



Power of Attorney

A guide to preparing Form 2848,
Power of Attorney and Declaration
of Representative

Recent Changes to Form 2848

- Joint filers must complete and submit separate Forms 2848 for the powers of attorney to be recorded on the Centralized Authorization File.
- Copies of notices and communications are no longer routinely sent to the taxpayer's representative. Taxpayers can "check the boxes", to have copies of notices and communications sent to up to two representatives.
- The IRS no longer accepts taxpayer requests to have their refund checks routinely sent to their representative.
- Registered Tax Return Preparers have been added to the list of individuals eligible to practice and will use designation level i. Students who have received special permission to practice before the IRS will use designation level k.

Helpful Hints for Preparing Form 2848

Line 1, Taxpayer Information – Provide all taxpayer information readily available for identification, i.e., Taxpayer name, address, Social Security or Employer Identification Number(s), telephone number and Employee Plan Number.

Line 2, Representative Information – Provide the representative information, i.e., Representative name, address, telephone and fax numbers, as well as the representative's CAF number, if previously assigned. Check the appropriate boxes if the representative is to be sent notices and communications and/or the representative's information requires an update. Be sure to include the representative's PTIN, if applicable.

Line 3, Tax Matters – Provide type of tax matter, i.e., income, employment, tax form number, i.e., 1040, 941, and year(s) or period(s). A dash is acceptable in lieu of the word through, i.e. 2000-2009. Up to 3 future years may be submitted on Form 2848; however, an Unenrolled Return Preparer or Registered Tax Return Preparer cannot submit future year(s) or period(s).

Form 2848
 (Rev. March 2012)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative
 ▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0110
 For IRS Use Only
 Received by:
 Name _____
 Telephone _____
 Function _____
 Date ____/____/____

Part I Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.
 Taxpayer name and address _____ Taxpayer identification number(s) _____
 Daytime telephone number _____ Plan number (if applicable) _____

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address _____ CAF No. _____
 PTIN _____
 Telephone No. _____
 Fax No. _____
 Check if to be sent notices and communications Check if new: Address Telephone No. Fax No.

Name and address _____ CAF No. _____
 PTIN _____
 Telephone No. _____
 Fax No. _____
 Check if to be sent notices and communications Check if new: Address Telephone No. Fax No.

Name and address _____ CAF No. _____
 PTIN _____
 Telephone No. _____
 Fax No. _____
 Check if to be sent notices and communications Check if new: Address Telephone No. Fax No.

to represent the taxpayer before the Internal Revenue Service for the following matter:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, White-Slave, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** _____ ▶

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return; _____

Other acts authorized: _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.36(f) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's level k authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11986J Form 2848 (Rev. 3-2012)

Line 4, Specific Use – Not recorded on the CAF database.

Line 5, Acts Authorized – Provide or list any specific additions or deletions to the acts authorized to the representative(s) for the Form 2848. Check boxes are provided for Disclosure to third parties, Substitute or add representative(s) and Signing a return.

Line 6, Retention/Revocation of prior Power(s) of Attorney – The filing of a subsequent Form 2848 for previously filed tax matters automatically revokes earlier power(s) of attorney on file. If you wish to keep an existing Form 2848 in effect, check the box and attach a copy of the Form 2848 you wish to remain in effect. Otherwise, all prior Forms 2848 will be removed.

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6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

Signature _____ Date _____ Title (if applicable) _____

Print Name _____ PIN Number Print name of taxpayer from line 1 if other than individual _____

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- a I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- b I am aware of regulations contained in Circular 230 (17 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- c I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- d I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.36(f) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.36(f) of Circular 230).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column. See the instructions for Part II for more information.

Designation—letter above (a-r)	Licensing jurisdiction (state or other licensing authority (if applicable))	Bar, license, certification, registration, or enrollment number (if applicable) (see instructions for Part I for more information)	Signature	Date

Form 2848 (Rev. 3-2012)

Line 7, Signature of Taxpayer – In order to receive representational authority, the taxpayer must sign and date the Form 2848.

PART II - Declaration of Representative – Provide the correct designation level of the representative (a, b, c, d, e, f, g, h, i, k, or r); licensing jurisdiction or other licensing authority; and bar, license, certification, registration, or enrollment number. Designations level h and i will provide their PTIN and level k will provide LITC or STCP, as appropriate. The representative(s) must sign and date the Form 2848. The number of days between the taxpayer and representative signatures cannot exceed 45 days for domestic or 60 days for international unless the taxpayer signs after the representative.