Part I

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner/person of a partnership or S corporation is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

6 Receipt of Refund Checks.Ð If you want to authorize a representative named in line 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ©

7 Notices and Communications.Ð Notices and other written communications will be sent to the first representative listed in line 2.

a If you also want the second representative listed to receive such notices and communications, check this box . . . © ☐

b If you do not want any notices or communications sent to your representative, check this box . . . . . © ☐

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

9 Signature of Taxpayer(s).Ð If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner/person, 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 THIS POWER OF ATTORNEY IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

Signature	Date	Title (if applicable)
Print Name		
Signature	Date	Title (if applicable)
Print Name		

Part II Declaration of Representative

Under penalties of perjury, I declare that:

c I am not currently under suspension or disbarment from practice before the Internal Revenue Service;

c I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;

c I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and

c 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 Treasury Department Circular No. 230.

d Officer—a bona fide officer of the taxpayer organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, 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 Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).

h Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(a)(7) of Treasury Department Circular No. 230.

© If this declaration of representative is not signed and dated, the power of attorney will be returned.

Designation —Insert above letter (a±h)	Jurisdiction (state) or Enrollment Card No.	Signature	Date

Privacy Act and Paperwork Reduction Act Notice.Ð 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 social security number (SSN) or your employer identification number (EIN). The principal purpose of this disclosure is to secure proper identification of the taxpayer. We also need this information to gain access to your tax information in our files and properly respond to your request. If you do not disclose this information, the IRS may suspend processing the power of attorney and may not be able to fill your request until you provide the number.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 20 min.; Learning about the law or the form, 29 min.; Preparing the form, 29 min.; Copying, assembling, and sending the form to the IRS, 35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the Office of Management and Budget, Paperwork Reduction Project (1545-0150), Washington, DC 20503. DO NOT send this form to either of these offices. Instead, see Filing the Power of Attorney below.

General Instructions

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

Purpose of Form.Ð Form 2848 may be used to grant authority to an individual to represent you before the IRS and to receive tax information. You may file this form ONLY if you want to name a person(s) to represent you and that person is a "person recognized to practice before the Service." Persons recognized to practice before the Service are listed in Part II, Declaration of Representative, items a±h. Any person who is not listed in a±h of Part II is not authorized to practice before the IRS under the provisions of Treasury Department Circular No. 230 and therefore cannot act as your representative. However, you can use Form 8821, Tax Information Authorization, to authorize any person (or an organization) to receive and inspect confidential tax return information under the provisions of section 6103. For additional information about this or any other matter concerning practice before the IRS, get Pub. 216, Conference and Practice Requirements.

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

Authority Granted.Ð This power of attorney authorizes the individual(s) named 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. Delegating authority or substituting another representative must be specifically stated on line 5. However, the authority granted to an unenrolled preparer may not exceed that allowed under Revenue Procedure 81-38, printed as Pub. 470, Limited Practice Without Enrollment.

The power to sign tax returns can only be granted in limited situations. See Line 5Ð Acts Authorized on page 4 for more information.

Filing the Power of Attorney.Ð File the original, photocopy, or facsimile transmission (fax) of the power of attorney with each IRS office with which you deal. If you choose to file a power of attorney by fax, you must first be sure that the appropriate IRS office is equipped to accept fax transmissions. If the power of attorney is filed for a matter currently pending before an office of the IRS, such as an examination, file the power of attorney with that office. Otherwise, file it with the service center where the related return was, or will be, filed. Refer to the instructions for the related tax return for the service center addresses.

Substitute Form 2848.Ð If you want to prepare and use a substitute Form 2848, get Pub. 1167, Substitute Printed, Computer-Prepared, and Computer-Generated Tax 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.

Specific Instructions

Part IÐPower of Attorney

Line 1ÐTaxpayer Information.Ð

Individuals.—Enter your name, SSN (and/or EIN, if applicable), and street address in the space provided. If a joint return is involved, and you and your spouse are designating the same representative(s), also enter your spouse's name and SSN, 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 in line 1. Also, line 3 should only list Form 1120 in the Tax Form Number column. A subsidiary must file its own Form 2848 for returns that are required to 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.—Enter the plan name, EIN of the plan sponsor, three-digit plan number, and business address of the sponsor.

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.

Line 2ÐRepresentative(s).Ð Enter the name of your representative(s). Only individuals may be named as representatives. Please use the identical name on all submissions. If you want to name more than three representatives, indicate so on this line and attach a list of additional representatives to the form.

Enter the nine-digit Centralized Authorization File (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, 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 (EP/EO).

Check the appropriate box to indicate if either the address or telephone number is new since a CAF number was assigned. Enter your representative's fax telephone number, if available.

If the representative is a former employee of the Federal Government, he or she must be aware of the post-employment restrictions contained in 18 U.S.C., section 207 and in Treasury Department Circular No. 230, section 10.26. Criminal penalties are provided for violation of the statutory restrictions, and the Director of Practice is authorized to take disciplinary action against the practitioner.

Line 3ÐTax Matters.Ð Enter the type of tax, the tax form number, and the years or period(s). For example, you may list "income tax, Form 1040" for calendar year "1992" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 1992." A general reference to "All years," "All periods," or "All taxes" is not acceptable. Any power of attorney with such general reference will be returned. You may list any tax years or periods that have already ended as of the date you sign the power of attorney. However, the number of future tax periods that can be recorded on the CAF is limited to returns with due dates within 3 years of your signature on Form 2848. If the matter relates to estate tax, enter the date of the taxpayer'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 (i.e., representation for a penalty or filing a ruling request or determination), specifically describe on this line the matter to which the power of attorney pertains and enter "Not Applicable" in the appropriate column(s).

Line 4ÐSpecific Uses Not Recorded on CAF.Ð Generally, the IRS records all 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 or it is for a specific issue. Examples of specific issues include but are not limited to the following: (a) civil penalty issues, (b) trust fund recovery penalty, (c) request for a private letter ruling, (d) application for an EIN, (e) claims filed on Form 843, Claim for Refund and Request for Abatement,

(f) corporation dissolutions, (g) a request to change accounting methods, and (h) a request to change accounting periods. Check the specific use 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 bring a copy of the power of attorney to each meeting with the IRS. A specific use power of attorney will not automatically revoke any prior powers of attorney.

Line 5ÐActs Authorized.Ð If you want to modify the acts that your named representative(s) can perform, describe any specific additions or deletions in the space provided. The authority to substitute another representative or delegate authority must be specifically stated on line 5.

If you want to authorize your representative to sign an income tax return, this authorization must be specifically listed and the requirements of Regulations section 1.6012-1(a)(5) must be satisfied. In general, this regulation only permits a representative to sign your return if you are unable to make the return by reason of: (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 district director for other good cause.

If you want to authorize a person other than a representative (an agent) to sign an income tax return, you must

1. Complete the information on lines 1–3,
2. Check the box on line 4, and
3. Write the following on line 5:

"This power of attorney is being filed pursuant to Regulation 1.6012(a)(5), reason (a), (b), or (c), which requires a power of attorney to be attached to a return if a return is signed by an agent. No other acts on behalf of the taxpayer are authorized."

Reasons (a), (b), and (c) are defined above. The agent does not complete Part II, Declaration of Representative.

If any representative you name is an unenrolled return preparer, the acts that person can perform on your behalf are limited by Revenue Procedure 81-38 (Pub. 470). In general, an unenrolled return preparer is permitted to appear as your representative only before revenue agents and examining officers of the Examination Division and the EP/EO Division and is not permitted to represent you before other offices (i.e., Collection Division or Appeals Division) of the IRS. Also, an unenrolled return preparer is not permitted to extend the statutory period, execute waivers, delegate authority, or substitute another representative.

Tax Matters Partner/Person.Ð The tax matters partner/person (TMP)(as defined in sections 6231(a)(7) and 6244) is authorized to perform various acts on behalf of the partnership or S corporation. The following are examples of acts performed by the TMP that cannot be delegated to the representative: (a) binding nonnotice partners to a settlement agreement under section 6224 and, under certain circumstances, binding all partners or shareholders to a settlement agreement under Tax Court Rule 248; (b) filing a petition for readjustment of partnership or subchapter S items in the Tax Court, District Court, or Claims Court, under sections 6226 and 6244, based on the issuance of a notice of final partnership administrative adjustment or notice of final S corporation administrative adjustment by the IRS; (c) filing a request for administrative adjustment on behalf of the partnership or S corporation under sections 6227 and 6244; (d) filing a petition for adjustment of partnership items with respect to an administrative request in the Tax Court, District Court, or Claims Court, under sections 6228 and 6244; and (e) extending the statute of limitations on assessment of any tax attributable to partnership or subchapter S items (and affected items) under sections 6229 and 6244.

Line 6Ð Receipt of Refund Checks. Ð If you want to authorize your representative to receive, but not endorse, refund checks on your behalf, you must initial and enter the name of that person in the space provided. Section 10.31 of Treasury Department Circular No. 230 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.

Line 7ÐNotices and Communications.Ð Notices and other written communications will be sent to the first representative listed. Also, if you want the second representative listed to receive such communications, check box (a) on line 7. The IRS will send notices only to two representatives.

However, if you do not want any notices or communications sent to your representative, you must check box (b) on line 7.

If this form is being filed for a private letter ruling, the taxpayer can request that the original letter ruling be sent to the representative. A statement must be attached to Form 2848 stating this.

Line 8Ð Retention/Revocation of Prior Power(s) of Attorney. Ð If there is any existing power(s) of attorney you do not want to revoke, check the box on this line and attach a copy of the power(s) of attorney.

If you want to revoke an existing power of attorney and do not want to name a new representative, send a copy of the previously executed power of attorney to each IRS office where the power of attorney was filed. The copy of the power of attorney must have a current signature of the taxpayer under the signature already on line 9. Write "REVOKE" across the top of the form. If you do not have a copy of the power of attorney you want to revoke, send a statement to each IRS office where you filed the power of attorney. The statement of revocation must indicate that the authority of the power of attorney is revoked and must be signed by the taxpayer. Also, the name and address of each recognized representative whose authority is revoked must be listed.

A representative can withdraw from representation by filing a statement with each office of the IRS where the power of attorney was filed. The statement must be signed by the representative and identify the name and address of the taxpayer(s) and tax matter(s) from which the representative is withdrawing. Include your CAF No. on the statement if one has been assigned to you.

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

Line 9Ð Signature of Taxpayer(s). Ð

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 unless one spouse authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization. However, if a joint return has been filed and husband and wife will be represented by different individuals, each taxpayer 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. However, the tax matters person may sign on behalf of an S corporation.

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 tax matters partner is authorized to act in the name of the partnership. For dissolved partnerships, see Regulations section 601.503(c)(6).

Other.—If the taxpayer is a dissolved corporation, deceased, 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).

Part IIÐDeclaration of Representative

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

a Attorney—Enter the two-letter abbreviation for the state (e.g., "NY" for New York) in which admitted to practice.

b Certified Public Accountant—Enter the two-letter abbreviation for the state (e.g., "CA" for California) in which licensed to practice.

c Enrolled Agent—Enter the enrollment card number issued by the Director of Practice.

d Officer—Enter the title of the officer (i.e., President, Vice President, or Secretary).

e Full-Time Employee—Enter title or position (e.g., Comptroller or Accountant).

f Family Member—Enter the relationship to taxpayer (i.e., 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 (e.g., "KY" for Kentucky) in which the return was prepared.