

## INTERIM IRM PROCEDURAL UPDATE

DATE: 10/24/2011

NUMBER: WI-3-1011-1693

SUBJECT: Revision to Form 2848, Power of Attorney and Declaration of Representative Exhibit

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

CHANGE(s):

IRM 3.21.263-13 – Revised exhibit and verbal descriptive narrative.

VDN Line 1, Invalid if more than one name on line 1 unless husband and wife are listed and are filing a joint return. If husband and wife listed but only one signed, POA valid only for person signing Form 2848.

**Form 2848**  
Power of Attorney and Declaration of Representative

**Part I** Power of Attorney

**Line 1: Name and full address of applicant**  
**NOTE: Only one name is allowed.**

**Line 2: Delegate's name and either:**

- Full address of delegate
- CAF number

**"ITIN" or Form W-7 indicated on line 3.**

**REQUIRED ELEMENTS**

- Name and address of applicant on line 1.
- Delegate identified on line 2 (name plus either address or CAF number).
- "ITIN" or Form W-7 indicated on line 3.
- If applicant is under age 18, dated signature of parent or court appointed guardian on line 9.
- If applicant is age 18 or over, dated signature of applicant on line 9.
- Delegate's dated signature in Part II.
- Certified English translation if in another language.