

Instructions for Form 2848

(Revised February 1988)

Power of Attorney and Declaration of Representative

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

Privacy Act and Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Under section 6109, you must disclose your taxpayer identification number. The principal purpose is to secure proper identification of the taxpayer. If you do not disclose this number, IRS may suspend processing the power of attorney until you provide the number.

General Information

If you want a representative to perform certain acts on your behalf and to receive or inspect certain tax information, you must file a power of attorney. You may file a power of attorney without using Form 2848, but it must reflect the information that would be provided by using Form 2848. A representative must have a power of attorney (or tax information authorization, Form 2848-D) on file in order to receive or inspect certain tax information.

You may use Form 2848 as a power of attorney to appoint one or more individuals to represent you before the Internal Revenue Service. A firm, organization, or partnership may not be designated as a representative. You may use Form 2848 for any matters affecting any tax imposed by the Internal Revenue Code, except alcohol and tobacco taxes or firearms activities.

Form 2848 is for your convenience. Its use is voluntary, and you can file a power of attorney in other ways without using this form. If you wish to prepare a power of attorney without using Form 2848, see **Publication 216**, Conference and Practice Requirements of the Statement of Procedural Rules (Subpart E of Part 601 of Title 26 of the Code of Federal Regulations).

Powers Granted by Form 2848.—Your signature on Form 2848 authorizes the individual(s) you designate (your representative or "attorney-in-fact") to perform any act you can perform, except for the power to receive refund checks,

and the power to sign tax returns. This includes executing waivers and offers of waivers of restrictions on assessment or collection of deficiencies in tax, and waivers of notice of disallowance of a claim for credit or refund. It also includes executing consents extending the statutory period for assessment or collection of taxes, executing closing agreements under section 7121, and delegating authority, or substituting another representative. A delegation or substitution must be evidenced by a statement signed by the representative named in the power of attorney.

If you want to exclude granting authority to perform any of these or other specific acts, insert language excluding these acts in the blank space provided.

If you want to include additional powers, such as authority to sign your return, insert language specifying the additional powers. See Regulations section 1.6012-1(a)(5) for the provisions permitting the use of agents to sign returns, such as disease or injury that prevents you from making your return, or your continuous absence from the United States for at least 60 days before the return due date.

If you want your representative to have authority only to receive confidential information and to make written or oral presentations of fact or argument on your behalf, you should use **Form 2848-D**, Tax Information Authorization and Declaration of Representative, instead of Form 2848.

Filing the Power of Attorney.—If you did not file a power of attorney previously, you must file the original or a photocopy with each IRS office in which your representative is to represent you. You do not have to file another copy with other IRS officers or counsel who later have the matter under consideration, unless you are specifically asked to provide an additional copy.

Revoking a Power of Attorney or Tax Information Authorization.—If you want to revoke an earlier power of attorney, you may use Form 2848 as a new authorization for your representative. This will authorize him or her to represent you in specified

matters and years or periods before the office of IRS where you filed the earlier power. It will also revoke all earlier tax information authorizations for the same matters and years or periods filed in that office of IRS, unless you specifically state otherwise.

If you want to revoke a power of attorney without executing a new one, send a signed statement to each office of IRS where you filed each earlier power of attorney that you are now revoking. List in this statement the name and address of each representative whose authority is being revoked.

How To Complete Form 2848

Part I. Power of Attorney

Taxpayer's Name, Identification Number, and Address.—For individuals: Enter your name, social security number, and 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 social security number, and your spouse's address if different from yours.

For a corporation, partnership, or association: Enter the name, employer identification number, and business address. If the power of attorney for a partnership will be used in a tax matter in which the name and social security number of each partner have not previously been sent to IRS, list the name and social security number of each partner in the available space at the end of the form or on an attached sheet.

For an employee plan: Enter the name, employer identification number, 3-digit plan number, and business address.

For a trust: Enter the name, title, and address of the fiduciary, and the name and employer identification number of the trust.

For an estate: Enter the name, title, and address of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the employer identification number if the estate has one and the decedent's social security number

Appointee.—Enter the name(s), CAF number(s) (if one has already been assigned), address(es), and telephone number(s) of the individual(s) you appoint. This may not be the name of a law firm, etc. See *Where You Want Original or Copies Sent*, below.

The CAF number is the unique number (not the social security number) that IRS will assign to a representative after he or she has filed a Form 2848 or 2848-D with an IRS office that is using the CAF system. After IRS tells the representative what his or her CAF number is, the representative is requested, but not required, to use the CAF number on all future Forms 2848 or 2848-D filed. Please check the box under *New Address*, if the appointee's address has changed since being assigned a CAF number. In the case of an employee plan administrator who is required to obtain an employer identification number in order to be recognized as the plan administrator, the CAF number is the employer identification number assigned to the administrator.

Internal Revenue Tax Matters and Years or Periods.—Consider the application of each tax imposed by the Internal Revenue Code for each tax period as a separate tax matter. In the columns provided, clearly identify the type of tax(es), the tax form number(s), and the year(s) or period(s) for which the power is granted. You may list any number of specified years or periods and types of taxes on the same power of attorney. For example, you may list income tax Form 1040 for calendar year 1988 and excise tax Form 720 for the 1st, 2nd, 3rd, and 4th quarters of 1988, but a general reference to "all years," "all periods," or "all taxes" is not acceptable. If the matter relates to estate tax, enter the date of the taxpayer's death instead of the year or period.

If the power of attorney will be used in connection with a penalty that is not related to a particular type of tax, such as individual or corporate, enter the Code section of the penalty involved in the type of tax column. If no tax form is involved, enter the name of the organization or investment in the space provided for the form number.

If the power of attorney is used for ruling requests, submit a copy with each request. If you want the original of the ruling mailed to your representative, see the next paragraph.

Where You Want Original or Copies Sent.—By checking the applicable box, you may have the original of all notices and all other written communications addressed and sent to your representative, or you may have the original addressed to you and have copies of all notices and all other written communications sent to your representative, but to no more than two representatives if they are located at different addresses. Please check box 1 if you want copies of all notices or all communications sent to the first appointee named at the top of the form. Check box 2 if you want them sent to someone other than the first named appointee or if you want them sent to two appointees. In that case, list the names of the appointees.

Refund Checks (Boxes 3 and 4).—Check box 3 or 4 and put your initials in the space provided if you want your refund checks mailed to your representative. Your representative may then receive but not endorse or cash refund checks.

Signature of Taxpayers.—For individuals: If a joint return is involved and both husband and wife will be represented by the same individual(s), then both must sign the power of attorney unless one spouse authorizes (in writing) the other to sign for both. In that case, attach a copy of the authorization. However, if they are to be represented by different individuals, each may execute his or her own power of attorney.

For a partnership: 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.

For a corporation or association: An officer having authority to bind the entity must sign.

If you are signing the power of attorney for a taxpayer who is not an individual, please type or print your name below the signature line at the bottom of the form.

Other: If the taxpayer has died, is insolvent, or is a dissolved corporation or partnership, or if a trustee, guardian, or other fiduciary is acting for the taxpayer, see section 601.504(b)(2) of Subpart E of the Conference and Practice Requirements for further instructions about executing a power of attorney.

Notarizing or Witnessing the Power of Attorney.—A notary public or two disinterested individuals must witness a power of attorney unless it is granted to an attorney, certified public accountant, enrolled agent, or enrolled actuary.

Part II. Declaration of Representative

Your representative must complete Part II to make a declaration containing the following:

(1) A statement that the representative is authorized to represent the taxpayer as a certified public accountant, attorney, enrolled agent, enrolled actuary, member of your immediate family, etc.

An actuary enrolled by the Joint Board for the Enrollment of Actuaries may represent a taxpayer before IRS. However, the actuary's representation is limited to certain areas of the Code. See section 10.3(d)(1) of Treasury Department Circular No. 230 for a list of the Code sections involved and the areas covered by them.

(2) The jurisdiction recognizing the representative. For an attorney or certified public accountant: Enter in the *Jurisdiction* column the state, District of Columbia, possession, or commonwealth that has granted the declared professional recognition. For an enrolled agent or actuary: Enter in the *Jurisdiction* column the enrollment card number.

(3) The signature of the representative and the date signed.

If the representative is a former employee of the Federal Government, he or she must be aware of the post-employment restrictions contained in the Ethics in Government Act, 18 USC 207, and in section 10.26 of Treasury Department Circular No. 230. Criminal penalties are provided for violation of the post-employment restrictions.

Unenrolled return preparers (see Treasury Department Circular No. 230, section 10.7(a)(7)) may NOT use Form 2848. They may use Form 2848-D for the limited practice without enrollment provided in Treasury Department Circular No. 230, section 10.7(a)(7).

Part II, Item i.—Use this item to explain a special authorization by the Commissioner, as described in Treasury Department Circular No. 230, section 10.7(b).