

# Instructions for Form 2848



Department of the Treasury  
Internal Revenue Service

(Rev. December 1997)

## Power of Attorney and Declaration of Representative

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

### General Instructions

#### Purpose of Form

Use Form 2848 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 he or she is a "person recognized to practice before the Service." See Part II, Declaration of Representative, items **a-h**. Any person not listed in Part II is not authorized to practice before the IRS under the provisions of Treasury Department Circular No. 230 and cannot act as your representative. However, you can use **Form 8821**, Tax Information Authorization, to authorize any person or 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

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

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. However, authorizing someone as your power of attorney does not relieve you of your tax obligations. 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 5—Acts authorized** on page 2 for more information.

#### Filing the Power of Attorney

File the original, photocopy, or facsimile transmission (fax) of the power of attorney with each IRS office with which you deal. 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

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 I—Power of Attorney

##### Taxpayer Information

**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 on 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 2—Representative(s)

Enter the name of your representative(s). Only individuals may be named as representatives. 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 postemployment 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 3—Tax Matters

You must enter the type of tax, the tax form number, and the year(s) or period(s) in order for the power of attorney to be valid. For example, you may list "income tax, Form 1040" for calendar year "1997" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 1997." A general reference to "All years," "All periods," or "All taxes" is **not** acceptable. Any power of attorney with a 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, you may include on a power of attorney only future tax periods that end no later than 3 years after the date the power of attorney is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s).

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 the matter to which the power of attorney pertains and enter "Not Applicable" in the appropriate column(s).

### Line 4—Specific Uses Not Recorded on CAF

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:

- Civil penalty issues,
- Trust fund recovery penalty,
- Request for a private letter ruling,
- Application for an EIN,
- Claims filed on **Form 843**, Claim for Refund and Request for Abatement,
- Corporation dissolutions,
- A request to change accounting methods, and
- 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 5—Acts Authorized

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 statement below on line 5 and insert reason (a), (b), or (c) (see above) in the statement where shown:

"This power of attorney is being filed pursuant to Regulations 1.6012(a)(5), by reason of [insert (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."

The agent **does not** complete Part II, Declaration of Representative.

**Unenrolled return preparer.** An unenrolled return preparer is:

- An individual other than an attorney, CPA, enrolled agent, or enrolled actuary who prepares and signs a taxpayer's return.
- An individual who prepares but is not required (by the instructions to the return or regulations) to sign the return.

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. Generally, an unenrolled return preparer who signs a return as its preparer is:

1. Permitted to appear as your representative **only** before revenue agents and examining officers of the Examination Division and not before other offices such as the Collection Division or the Appeals Division of the IRS.
2. Limited to discuss tax issues for the taxable year or period covered by that return.
3. Not permitted to extend the statutory period, execute waivers, delegate authority, or substitute another representative.

Get Pub. 470 (Revenue Procedure 81-38), for more details.

**Tax matters partner.** The tax matters partner (TMP) (as defined in section 6231(a)(7)) is authorized to perform various acts on behalf of the partnership. The following are examples of acts performed by the TMP that **cannot** be delegated to the representative:

- Binding nonnotice partners to a settlement agreement under section 6224 and, under certain circumstances, binding all partners to a settlement agreement under Tax Court Rule 248;
- Filing a petition for readjustment of partnership items in the Tax Court, District Court, or Claims Court, under section 6226, based on the issuance of a notice of final partnership administrative adjustment by the IRS;
- Filing a request for administrative adjustment on behalf of the partnership under section 6227;
- Filing a petition for adjustment of partnership items with respect to an administrative request in the Tax Court, District Court, or Claims Court, under section 6228; and
- Extending the statute of limitations on assessment of any tax attributable to partnership items (and affected items) under section 6229.

### Line 6—Receipt of Refund Checks

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 7—Notices and Communications

Original notices and other written communications will be sent to you and a copy to the first representative listed, unless you check one or more of the boxes. If you check:

1. Only box (a). The original will be sent to the first representative and a copy to you.
2. Only box (b). The original will be sent to you and copies to the first two listed representatives.
3. Both boxes (a) and (b). The original will be sent to the first representative and copies to you and the second representative listed.
4. Only box (c). The original will be sent to you. No copies will be sent to any representatives.

### Line 8—Retention/Revocation of Prior Power(s) of Attorney

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 9—Signature of Taxpayer(s)

**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.

**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 II—Declaration 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.

**Note:** *If the representation is outside the United States, conditions a-h do not apply.*

**Privacy Act and Paperwork Reduction Act Notice.**

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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

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.; **Coping, 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 simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send this form to this address. Instead, see **Filing the Power of Attorney** on page 1.