

# Instructions for Form 2848

(Rev. January 2002)



Department of the Treasury  
Internal Revenue Service

## Power of Attorney and Declaration of Representative

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

### General Instructions

#### What's New

**Qualified Low Income Taxpayer Clinics (QLITCs) and the Student Tax Clinic Program (STCP).** Instructions have been added for students who represent taxpayers in QLITCs or in the STCP. See the line 2 instructions for more information.

**CAF consolidation.** The Centralized Authorization File (CAF) units are now located at three service centers. Addresses and fax numbers for each have been added. See the **Where To File Chart** below.

#### Purpose of Form

Use Form 2848 to authorize an individual to represent you before the IRS. The individual you authorize must be a person eligible to practice before the IRS. The eligible individuals are listed in **Part II**, Declaration of Representative, items **a-h**. You may authorize a student who works in a QLITC or STCP to represent you under a special order issued by the Director of Practice. See page 2. Your authorization of a representative will also allow that individual to receive and inspect your confidential tax information (see the instructions for line 7). Additional information concerning practice before the IRS may be found in:

- **Pub. 216**, Conference and Practice Requirements, and
- Treasury Department Circular No. 230.

Use **Form 8821**, Tax Information Authorization, if you want to authorize an individual or organization to receive or inspect your confidential tax return information but do not

want to authorize the individual or organization to represent you before the IRS.

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

#### Where To File

Generally, mail or fax Form 2848 directly to the IRS. See the **Where To File Chart** below.

If Form 2848 is for a specific use, mail or fax it to the office handling that matter. For more information on specific use, see the instructions for line 4 on page 3. To get the address or fax number for an IRS office, call **1-800-829-1040**.

#### Authority Granted

This power of attorney authorizes the representative 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. Also, you may authorize your representative to substitute another representative or delegate authority to another representative by adding this authority in the space provided on line 5. However, authorizing someone as your power of attorney does not relieve you of your tax obligations.

**Exceptions.** The authority granted to an unenrolled return preparer may not exceed that allowed under Rev. Proc.

#### Where To File Chart

IF you live in...	THEN use this address	Fax Number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center Taxpayer Relations, Department II 5333 Getwell Road Memphis, TN 38118	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service Ogden Accounts Management Center Taxpayer Relations, Department II P.O. Box 9941, Stop 6737 Ogden, UT 84409	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service Philadelphia Accounts Management Center International Department 11601 Roosevelt Blvd. Philadelphia, PA 19255	215-516-1017

\* These numbers may change without notice.

\*\*Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amaile, St. Thomas, V.I. 00802.

81-38, printed as **Pub. 470**, Limited Practice Without Enrollment.

The power to sign tax returns can only be granted in limited situations. See the instructions for line 5 on page 3 for more information.

## Substitute Form 2848

If you want to prepare and use a substitute Form 2848, see **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

#### Line 1. Taxpayer Information

**Individuals.** Enter your name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN), if applicable, and your street address or post office box. **Do not** use your representative's address or post office box for your own. If a joint return is, or will be, filed and you and your spouse are designating the same representative(s), also enter your spouse's name and SSN or ITIN, 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, for line 3 only list Form 1120 in the Tax Form Number column. A subsidiary must file its own Form 2848 for returns that must 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 or ITIN.

#### Line 2. Representative(s)

Enter your representative's full name. Only individuals may be named as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than three representatives, indicate so on this line and attach a list of additional representatives to the form.



*Only the first three representatives you list will be input on the CAF.*

Enter the nine-digit 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, PTIN, 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.

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 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. 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.

**Students in QLITCs and the STCP.** If the lead attorney or CPA will be listed as a representative, list the lead attorney or CPA first on line 2, then the student on the next line. Also see page 4 for how to complete Part II.

#### Line 3. Tax Matters

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 "2000" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 2000." For multiple years, you may list "2000 through (thru) 2002" for an income tax return; for quarterly returns, list "1st, 2nd, 3rd, and 4th quarters of 2000 through 2001." Do not use a general reference such as "All years," "All periods," or "All taxes." Any power of attorney with a general reference will be returned. Representation can only be granted for the years or periods listed on line 3.

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 decedent'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).

**Civil penalty representation (including the trust fund recovery penalty).** Forms 2848 for civil penalty issues will now be recorded on the CAF. Generally, this applies to non-return related civil penalties, such as the penalty for not meeting the due diligence requirement for return preparers of earned income credit and the penalty for failure to file information returns. For example, Joann prepares Form 2848 authorizing Margaret to represent her before the IRS regarding the penalty for failure to file information returns. Margaret will have authority to represent Joann for all non-return related civil penalties. However, Margaret will not be able to represent Joann for any other tax matters, such as Form 941 or Form 1040 issues unless authorized on Form 2848.

Representation for return related civil penalties, such as the accuracy related penalty or the failure to file penalty is included when representation is authorized for the related tax return. For example, Diana prepares Form 2848 authorizing Susan to represent Diana for an examination of her 1999 and 2000 Form 1040. If the accuracy related penalty is proposed by the IRS during the examination, Susan would be authorized to discuss the penalty with the IRS.

**How to complete line 3.** On line 3, enter "Civil penalties" in the type of tax column and the year(s) to which the penalty applies in the year(s) or period(s) column. Enter "Not Applicable" in the tax form number column. You do not have to enter the specific penalty.

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

Generally, the IRS records 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 if it is for a specific issue. Examples of specific issues include but are not limited to the following:

- Requests for a private letter ruling or technical advice,
- Applications for an EIN,
- Claims filed on **Form 843**, Claim for Refund and Request for Abatement,
- Corporate dissolutions, and
- Requests to change accounting methods or periods.

Check the 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 mail or fax the power of attorney to the IRS office handling the matter. Otherwise, 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 revoke any prior powers of attorney.

#### Line 5. Acts Authorized

Use line 5 to modify the acts that your named representative(s) can perform. In the space provided, describe any specific additions or deletions. For example, the representative's authority to substitute another representative or to delegate authority must be specifically stated by you on line 5.

**Authority to sign your return.** Regulations section 1.6012-1(a)(5) permits another person to sign a return for you **only** in the following circumstances:

- (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 IRS for other good cause.

Authority to sign your income tax return may be granted to (1) your representative or (2) an agent (a person other than your representative).

**Authorizing your representative.** Write a statement on line 5 that you are authorizing your representative to sign your income tax return pursuant to Regulations section 1.6012-1(a)(5) by reason of [enter the specific reason listed under (a), (b), or (c) under **Authority to sign your return above**].

**Authorizing an agent.** To authorize an agent you must do **all four** of the following.

1. Complete lines 1-3.
2. Check the box on line 4.
3. Write the following statement on line 5:

"This power of attorney is being filed pursuant to Regulations section 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of [enter the specific reason listed under (a), (b), or (c) under **Authority to sign your return above**]. No other acts on behalf of the taxpayer are authorized."

4. Sign and date the form. See the instructions for line 9 for more information on signatures.

**Note:** The agent **does not** complete Part II of Form 2848.

**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 as the preparer, or who prepares a return 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 Rev. Proc. 81-38 (see Pub. 470). Generally, an unenrolled return preparer who signs a return as its preparer is:

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

**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 and
- Filing a request for administrative adjustment on behalf of the partnership under section 6227.

#### 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 that is not issued to him or her.

#### 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:

- **Only box (a).** The original will be sent to the first representative and a copy to you.
- **Only box (b).** The original will be sent to you and copies to the first two listed representatives.
- **Both boxes (a) and (b).** The original will be sent to the first representative and copies to you and the second representative listed.
- **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 that 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 the 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 original signature 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 the IRS. The statement of revocation must indicate that the authority of the power of attorney is revoked and must be signed by the taxpayer. Also, list the name and

address of each recognized representative whose authority is revoked.

**Withdrawing from representation.** A representative can withdraw from representation by filing a statement with the office of the IRS where each 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. The representative must include his or her CAF No. on the statement if one has been assigned.

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. However, if a joint return has been filed and the husband and wife will be represented by different individuals, each spouse 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 TMP is authorized to act in the name of the partnership. However, see **Tax matters partner** on page 3. For dissolved partnerships, see Regulations section 601.503(c)(6).

**All others.** If the taxpayer is a dissolved corporation, decedent, 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 (e.g., 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 (must be a 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.

**Students in QLITCs and the STCP.** Complete Part II as follows:

1. In the Designation column, enter "Special Orders."
2. In the Jurisdiction column, enter "QLITC" or "STCP."
3. Sign and date Form 2848. Be sure to attach a copy of the letter from the Director of Practice authorizing practice before the IRS.



*Any individual may represent an individual or entity before personnel of the IRS who are outside the United States. Individuals acting as representatives must sign and date the declaration; leave the Designation and Jurisdiction columns blank. See section 10.7(c)(vii) of Circular 230.*

**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 SSN, ITIN, or EIN. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We need this information to gain access to your tax information in our files and properly respond to any request. We may also disclose this information to Federal, state, or local agencies that investigate or respond to acts or threats of terrorism or participate in intelligence or counterintelligence activities concerning terrorism. If you do not disclose this information, the IRS may suspend processing of the power of attorney and may not be able to honor your power of attorney 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. Disclosure of the information on this form may be made as provided in section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 19 min.; **Learning about the law or the form**, 28 min.; **Preparing the form**, 29 min.; **Copying, assembling, and sending the form to the IRS**, 34 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 **Where To File** on page 1.