Instructions for Form 2848
(Rev. June 2008)
Power of Attorney and Declaration of Representative

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

General Instructions

What's New
New designation codes have been added for enrolled retirement plan agents, student tax attorneys, and student certified public accounts (CPA). See the instructions for Part II on page 4.

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-r. You may authorize a student who works in a qualified Low Income Taxpayer Clinic (LITC) or Student Tax Clinic Program (STCP) to represent you under a special order issued by the Office of Professional Responsibility. See page 4. Your authorization of a qualifying representative will also allow that individual to receive and inspect your confidential tax information. See the instructions for line 7 on page 4.

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
If you are filing a paper Form 2848, mail or fax Form 2848 directly to the IRS. See the Where To File Chart below. Exceptions are listed below:

- If Form 2848 is for a specific use, mail or fax it to the office handling the specific matter. For more information on specific use, see the instructions for line 4 on page 3.
- Your representative may be able to file Form 2848 electronically via the IRS website. For more information, go to www.irs.gov and under the Tax Professionals tab, click on e-services—Online Tools for Tax Professionals. If you complete Form 2848 for electronic signature authorization, do not file Form 2848 with the IRS. Instead, give it to your representative, who will retain the document.

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.

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

Unenrolled Return Preparer
An unenrolled return preparer is an individual other than an attorney, CPA, enrolled agent, enrolled retirement plan agent, or enrolled actuary who prepares and signs a taxpayer’s return as tax preparer, or who prepares a return but is not required (by the instructions to the return or regulations) to sign the return.

An unenrolled return preparer is permitted to represent you only before customer service representatives, revenue agents, and examination officers, with respect to an examination regarding the return he or she prepared.

Where To File Chart

<table>
<thead>
<tr>
<th>IF you live in...</th>
<th>THEN use this address...</th>
<th>Fax number*</th>
</tr>
</thead>
<tbody>
<tr>
<td>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</td>
<td>Internal Revenue Service P.O. Box 269, Stop 8423 Memphis, TN 38101-0258</td>
<td>901-546-4115</td>
</tr>
<tr>
<td>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</td>
<td>Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404</td>
<td>801-620-4249</td>
</tr>
<tr>
<td>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</td>
<td>Internal Revenue Service International CAF DP: SW-311 11601 Roosevelt Blvd. Philadelphia, PA 19255</td>
<td>215-516-1017</td>
</tr>
</tbody>
</table>

* 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 Amalie, St. Thomas, V.I. 00802.
Instructions for Form 2848

Line 1. Power of Attorney

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 substitute Form 2848. If your street address or post office box is different from your representative’s, you must attach a statement to the form indicating the correct address. If you do not have a copy of the power of attorney, see Form 8821.

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 substitute Form 2848 to your return. 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 Circular 230, section 10.25. Criminal penalties are provided for violation of the statutory restrictions, and the Office of Professional Responsibility is authorized to take disciplinary action against the practitioner.

Students in LITCs and the STCP. The lead attorney or CPA must be listed as a representative. List the lead attorney or CPA first on line 2, then attach a copy of the power of attorney. If you do not have a copy of the power of attorney, see Form 8821.
may list 2004 through (thru or a hyphen) 2006. For example, “2004 thru 2006” or “2nd 2005 - 3rd 2006”. For fiscal years, enter the ending year and month, using the YYYY/MM format. 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 the current year/period and 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 any future tax periods that end no later than 3 years after the date the power of attorney is received by the IRS. The 3 future periods are determined starting after December 31 of the year 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 (for example, representation for a penalty or filing a ruling request or a determination) specifically describe the matter (for example, representation for the power of attorney pertains (including, if applicable, the name of the employee benefit plan) 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 for 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 841 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 2005 and 2006 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.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions), enter “IRA civil penalty” on line 3.

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 (except for civil penalties) 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,
- Requests to change accounting methods or periods,
- Applications for recognition of exemption under sections 501(c)(3), 501(a), or 521 (Forms 1023, 1024, or 1028),
- Request for a determination of the qualified status of an employee benefit plan (Forms 5300, 5307, or 5310), and
- Voluntary enrollment under the Employee Plans Compliance Resolution System (EPCRS).

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.

Substituting representatives. Your representative cannot substitute another representative without your written permission unless this authority is specifically delegated to your representative on line 5. If you authorize your representative to substitute another representative, the new representative can send in a new Form 2848 with a copy of the Form 2848 you are now signing attached and you do not need to sign the new Form 2848.

Disclosure of returns to a third party. A representative cannot execute consents that will allow the IRS to disclose your tax return or return information to a third party unless this authority is specifically delegated to the representative 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:

- Disease or injury,
- 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 your return, or
- 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 1.6012-2(b)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent 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. If your return is electronically filed, your representative should attach Form 2848 to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, and send to the address listed in the instructions for Form 4553. If you file a paper return, Form 2848 should be attached to your return. See the instructions for line 9 for more information on signatures.

The agent does not complete Part II of Form 2848.

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 6229 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 clearly initial and enter the name of that person in the space provided. Circular 230, section 10.31, 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.
If you check:
  • Box (a), The original will be sent to you and copies to the first two listed representatives.
  • Box (b), 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. The filing of a Form 2848 will not revoke any Form 8821 that is in effect.

Line 9. Signature of Taxpayer(s)
Individually. 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).
Note. Generally the taxpayer signs first, granting the authority and representative to act on your behalf, under section 6109, ... disclose this last, then there is no timeframe requirement.

Part II. Declaration of Representative
The representative(s) you name must sign and date this declaration and enter the designation (for example, items a-r under which he or she is authorized to practice before the IRS. In addition, the representative(s) must list the following in the “Jurisdiction/Identification” column:

a. Attorney—Enter the two-letter abbreviation for the state (for example, “NY” for New York) in which admitted to practice.
b. Certified Public Accountant—Enter the two-letter abbreviation for the state (for example, “CA” for California) in which licensed to practice.
c. Enrolled Agent—Enter the enrollment card number issued by the Office of Professional Responsibility.
d. Officer—Enter the title of the officer (for example, President, Vice President, or Secretary).
e. Full-Time Employee—Enter title or position (for example, 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 (for example, “KY” for Kentucky) in which the return was prepared and the year(s) or period(s) of the return(s) you prepared.
i. Student Attorney—Student who receives permission to practice before IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.

j. CPA—Student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.

k. Enrolled Retirement Plan Agent—Enter the enrollment card number issued by the Office of Professional Responsibility.

Students in LITCs and the STCP. Complete Part II as follows:
1. In the Designation column, enter “K” for student attorney or “T” for student CPA.
2. In the Jurisdiction column, enter “LTC” or “STC.”
3. Sign and date Form 2848. Be sure to attach a copy of the letter from the Office of Professional Responsibility authorizing practice before the IRS.

Note. In many cases, the student practitioner’s authority is limited (for example, they may only practice under the supervision of another practitioner). At the end of 130 days after input to the CAF, they are automatically purged from the CAF.

Any individual may represent an individual or entity before the IRS, if the IRS, or to federal and state agencies to enforce federal and nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 2848 will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 6 min.; Learning about the law or the form, 31 min.; Preparing the form, 26 min.; Copying and sending the form to the IRS, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 2848 simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 2848 to this address. Instead, see the Where To File Chart on page 1.