

ID: CCA_2009031206470054

Number: **200914048**

Release Date: 4/3/2009

Office:

UILC: 9999.00-00

From:

Sent: Thursday, March 12, 2009 6:47:07 AM

To:

Cc:

Subject: RE: F2848

When you say that a POA has included an individual and a firm on the same form, I take it that you are saying that two taxpayers (an individual and firm) have submitted one Form 2848 naming the same person as their representative. If I am not correct, please let me know. Assuming that I am correct, the taxpayers must submit separate Forms 2848.