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**From:**

**Sent:** Tuesday, June 30, 2009 8:28:31 AM

**To:**

**Cc:**

**Subject:** RE: F/U on 5 19 09 email

It depends on how you got it. Treas. Reg. 301.6223(c)-1(e) says that a POA given for other purposes will not be given effect for TEFRA purposes unless the partner files a statement asking that it be given such effect. The existing Form 2848 only references his "individual income tax" "Form 1040" matters. His letter says that TEFRA notices should be provided to "his attorney's". If the existing Form 2848 accompanied this request and his request can fairly be construed as referring to that Form 2848, you don't need anything further. If there is any doubt, you can send him a letter asking that he specifically state that, pursuant to the above regulation, that he is asking that his existing POA form be given effect for TEFRA purposes. Or he can provide a new Form 2848 that specifically references TEFRA partnership matters.