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From:

Sent: Tue 12/9/2008 9:14 AM

To:

Cc:

Subject: FW: 2848 vs. 8821

Hi

The answer provided by _____ to the POA question is below. It looks like the tax director can sign a 2848.

Please let me know if I can provide you with any more information.

Thanks,

Based on the facts provided, the tax director of the U.S. branch may represent the taxpayer as a "bona fide officer" of the corporate TMP.

Circular 230 provides the regulations governing practice before the IRS. Part II of Form 2848 "Declaration of Representative" attempts to encapsulate the provisions of Circular 230. For example, items a, b, c, g, and r in Part II of Form 2848 are listed within Section 10.3 of Circular 230 which generally governs who may practice before the Service. Items d, e, f, k, h, and l in Part II of Form 2848 are described by Section 10.7 of Circular 230 who via section 10.3 are eligible to practice to the extent provided in section 10.7. Section 10.7(c)(1)(iii) permits a general partner to represent a partnership. Section 10.7(c)(1)(iv) permits a bona fide officer of a corporation (including a parent, subsidiary, or other affiliated corporation), association or organized group to represent a corporation, association, or organized group. While form 2848 does not use the exact language of Circular 230 in discussing officers, we feel the language under Section 10.7(c)(1)(iv) governs.

Therefore the tax director may represent the TMP via 10.7(c)(1)(iv), and then via 10.7(c)(1)(iii) can represent the taxpayer .

If the tax director still is reluctant to sign a Form 2848, IRM 1.25.1.2.1 describes the information a non-IRS document must contain for the Service to accept such document as a power of attorney, although such information includes a signed and dated statement from the representative that contains the declaration at issue as provided on the Form 2848.

Please let me know if you have any further questions.