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From:

Sent: Monday, January 11, 2010 9:29:25 AM

To:

Cc:

Subject: Question asked in October 2009

Treas. Reg. § 301.6402-2(f)(1) permits the Service to send a refund check, payable to the taxpayer, in care of an attorney or agent who has filed a power of attorney specifically authorizing him or her to receive such check. If the taxpayer would like the refund check sent to the POA or attorney of record, the attorney should submit a completed Form 2848, Power of Attorney and Declaration of Representative, and have the taxpayer initial line 6 and designate the name of the representative to receive refund checks.

Please let me know if you have additional questions.