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**From:**

**Sent:** Tuesday, August 30, 2011 7:43:13 AM

**To:**

**Cc:**

**Subject:** FW: Question regarding representation and delegation rights by large firms

The previous advice is still correct. A taxpayer may grant an individual representative the power to substitute or add another representative by expressly including this authority on line 5 of a Form 2848. The taxpayer, however, may not grant this authority to an entire firm. Thus, only an authorized individual representative, not a firm, can submit a new Form 2848 naming a new representative (by attaching a copy of the original Form 2848 showing that the individual representative has the authority to do so).

Please let me know if I can be of further assistance.