

ID: CCA\_2014093012021511

UILC: 7452.00-00

Number: **201506010**

Release Date: 2/6/2015

---

**From:** [REDACTED]

**Sent:** Tuesday, September 30, 2014 12:02:15 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** 2848 issue

We concur with your conclusion. A power of attorney must be executed by the party who has the authority to legally bind the taxpayer. In the case of a corporation, the power of attorney must be “executed by an officer of the corporation having authority to legally bind the corporation, who must certify that he/she has such authority.” Treas. Reg. Sec. 601.503(c)(3). This is reflected in the instructions to Form 2848, Power of Attorney and Declaration of Representative (Rev. July 2014), Line 7, “**Corporations or associations**. An officer with the authority to bind the corporation or association must sign and enter his or her exact title.” The indemnity agreement between the sellers and the current owners does not alter this requirement.

If you have any questions or concerns, please do not hesitate to contact me by email or at my office at

Thank you,