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With respect to the first question below, a POA with authority to represent the taxpayer for tax year can request and receive return information of the taxpayer associated with the exam for that year. If the exam file for contains documents from other years that were requested for, and used in, the exam, they could be given to the POA. (At one point, the referral refers to “documents provided for ” which is a little ambiguous since if the documents were provided by the taxpayer in connection with a return or exam, then they would not be available to the POA unless they were actually used to support a adjustment.)

Disclosure need not be making any independent judgments as to whether particular documents were used in an exam for a particular year. The revenue agent assigned to the exam should be consulted if there is any ambiguity as to whether any specific documents are properly within an exam file for a particular year. But certainly a POA cannot request documents from another year just on the POA’s representation that they are somehow relevant to an exam for which the POA has authorization.

Similarly, with respect to the second question, a POA acting under the authority of Form 2848 does not have the authority to request third party documents outside the context of an exam of the tax year of his/her authority such as those available to the taxpayer pursuant to section 6103(e) (e.g. partnership or corporate returns). If third party documents are properly within an exam file for a year within the POA’s authority, the POA can request and have access to those documents. But the POA cannot request corporate or partnership returns on behalf of the taxpayer pursuant to section 6103(e) based simply on the theory that those documents are relevant to the exam.

Section 6103(e)(6) does allow persons specifically authorized as “attorney-in-fact” to make requests under section 6103(e). An “attorney-in-fact” has general authority to act for another person, as opposed to the limited authority conveyed by a Form 2848 to represent someone before the Service. Any request under 6103(e)(6) from a person purporting to have “attorney-in-fact” authority should be verified with signed documentation from the taxpayer, whether specified on a Form 2848 itself or in some other document.

Let me know if you have any further questions on this.