

CC-2017-007

April 18, 2017

Subject: Communications with Unenrolled Return Preparers in Docketed Tax Court Cases **Cancel Date:** Upon incorporation into CCDM

Purpose

This Notice discusses the procedures for interacting with unenrolled return preparers who are not authorized to represent petitioners before Counsel in Tax Court cases. For the purposes of this Notice, an unenrolled return preparer is a representative who selects designation “h,” Unenrolled Return Preparer, in Part II of the Form 2848, Power of Attorney and Declaration of Representative. This Notice supplements Chief Counsel Notice CC-2014-003, Communications with Pro Se Petitioners and Form 2848 Representatives in Tax Court Litigation (May 15, 2014).

Discussion

Chief Counsel Notice CC-2014-003 encourages Chief Counsel attorneys, to the maximum extent possible, to interact with attorneys or other authorized representatives who have not entered an appearance in the Tax Court on behalf of a petitioner but who are authorized by a valid Form 2848, Power of Attorney and Declaration of Representative, to act on petitioner’s behalf.

Questions have arisen about Counsel’s interaction in situations in which the representative authorized by petitioner’s Form 2848 selects designation “h,” Unenrolled Return Preparer, in Part II of the Form. As discussed in more detail below, when designation “h” is selected, the Form 2848 is not valid for representation before Counsel.

Revenue Procedure 2014-42, 2014-29 I.R.B. 192, allows an unenrolled return preparer to represent a taxpayer before the IRS during examination if the unenrolled return preparer has a valid Annual Filing Season Program Record of Completion for the calendar year in which the tax return or claim for refund was signed and filed and has a valid Annual Filing Season Program Record of Completion for the year or years in which the representation occurs. The representation authorized by Revenue Procedure 2014-42 does not permit an unenrolled return preparer to represent a taxpayer before appeals officers, revenue officers, or the Office of Chief Counsel. Revenue Procedure 2014-42 is effective with respect to returns or claims for refund prepared and signed after December 31, 2015. With respect to returns prepared and signed before December 31, 2015, limited practice rights of unenrolled return preparers are governed by Revenue Procedure 81-38, 1981-2 C.B. 592, which also prohibits unenrolled return preparers from representing taxpayers before Chief Counsel or Appeals.

Under both Revenue Procedure 2014-42 and Revenue Procedure 81-38, unenrolled return

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