

# Instructions for Form 2848

(Rev. March 2004)



Department of the Treasury  
Internal Revenue Service

## Power of Attorney and Declaration of Representative

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### What's New

**Revocation of an existing power of attorney.** The instructions have been revised to allow representatives to use the same procedures as taxpayers for revoking an existing power of attorney. See **Revocation of Power of Attorney/Withdrawal of Representative** on page 2.

**Authorization to file Form 2848 electronically.** Your representative may be able to file Form 2848 with the IRS electronically. PIN number boxes have been added to the taxpayer's signature section. Entering a PIN number will give your representative authority to file Form 2848 electronically using the PIN number as the electronic signature. You can use any five digits other than all zeros as a PIN number. You may use the same PIN number that you used on other filings with the IRS. See **Where To File** below if completing Form 2848 only for this purpose.

**Use of Form 2848 is limited to appointing a representative.** If the representative you appoint is not qualified to sign Part II of this form, Form 2848 will not be honored and will be returned to you. As of March 2004, the IRS will no longer treat such invalid forms as authority for the person you named to receive your tax information.

#### Purpose of Form

Use Form 2848 to authorize an individual to represent you before the IRS. The individual you authorize must be a person eligible to practice before the IRS. The eligible individuals are listed in **Part II**, Declaration of Representative, items **a-h**. You may authorize a student who works in a Qualified Low Income Taxpayer Clinic (QLITC) or Student Tax Clinic Program (STCP) to represent you under a special order issued by the Office of

Professional Responsibility. See page 3. Your authorization of a qualifying representative will also allow that individual to receive and inspect your confidential tax information. See the instructions for line 7 on page 4.

Use **Form 8821**, Tax Information Authorization, if you want to authorize an individual or organization to receive or inspect your confidential tax return information, but do not want to authorize the individual or organization to represent you before the IRS.

Use **Form 56**, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the entity, then a power of attorney must be filed and signed by the fiduciary who is acting in the position of the taxpayer.

#### Where To File

Generally, mail or fax Form 2848 directly to the IRS. See the **Where To File Chart** below. Exceptions are listed below.

- If Form 2848 is for a specific use, mail or fax it to the office handling the specific matter. For more information on specific use, see the instructions for line 4 on page 3.
- If you complete Form 2848 only for the purpose of electronic signature authorization, **do not** file Form 2848 with the IRS. Instead, give it to your representative, who will retain the document.

#### Authority Granted

This power of attorney authorizes the representative to perform any and all acts you can perform, such as signing consents extending the time to assess tax, recording the interview, or executing waivers agreeing to a tax adjustment.

#### Where To File Chart

IF you live in...	THEN use this address...	Fax number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service Memphis Accounts Management Center 5333 Getwell Road Stop 8423 Memphis, TN 38118	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service Ogden Accounts Management Center 1973 N. Rulon White Blvd. Mail Stop 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service Philadelphia Accounts Management Center 11601 Roosevelt Blvd. DPSW 312 Philadelphia, PA 19255	215-516-1017

\* These numbers may change without notice.

\*\*Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amaile, St. Thomas, V.I. 00802.

Also, you may authorize your representative to substitute another representative or delegate authority to another representative by adding this authority in the space provided on line 5. However, authorizing someone as your power of attorney does not relieve you of your tax obligations.

The power to sign tax returns can be granted only in limited situations. See the instructions for line 5 on page 3.

## Unenrolled Return Preparer

An unenrolled return preparer is an individual other than an attorney, CPA, enrolled agent, or enrolled actuary who prepares and signs a taxpayer's return as the preparer, or who prepares a return but is not required (by the instructions to the return or regulations) to sign the return.

An unenrolled return preparer is permitted to represent you only before customer service representatives, revenue agents, and examination officers, with respect to an examination regarding the return he or she prepared.

An unenrolled return preparer **cannot**:

- Represent a taxpayer before other offices of the IRS, such as Collection or Appeals. This includes the Automated Collection System (ACS) unit.
- Execute closing agreements.
- Extend the statutory period for tax assessments or collection of tax.
- Execute waivers.
- Execute claims for refund.
- Receive refund checks.

For more information, see Rev. Proc. 81-38, printed as **Pub. 470**, Limited Practice Without Enrollment.

If the unenrolled return preparer does not meet the requirements for limited representation, you may file Form 8821, which will authorize the unenrolled return preparer to inspect and/or receive your taxpayer information, but will not authorize the unenrolled return preparer to represent you. See Form 8821.

## Revocation of Power of Attorney/ Withdrawal of Representative

If you want to revoke an existing power of attorney and do not want to name a new representative, or if a representative wants to withdraw from representation, send a copy of the previously executed power of attorney to the IRS, using the **Where To File Chart** on page 1. The copy of the power of attorney must have a current signature of the taxpayer if the taxpayer is revoking, or the representative if the representative is withdrawing, under the original signature on line 9. Write "REVOKE" across the top of Form 2848. If you do not have a copy of the power of attorney you want to revoke or withdraw, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the power of attorney is revoked, list the tax matters, and must be signed and dated by the taxpayer or representative. If the taxpayer is revoking, list the name and address of each recognized representative whose authority is revoked. If the representative is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

To revoke a specific use power of attorney, send the power of attorney or statement of revocation/withdrawal to the IRS office handling your case, using the above instructions.

## Substitute Form 2848

If you want to prepare and use a substitute Form 2848, see **Pub. 1167**, General Rules and Specifications for Substitute Forms and Schedules. If your substitute Form 2848 is approved, the form approval number must be printed in the lower left margin of each substitute Form 2848 you file with the IRS.

## Additional Information

Additional information concerning practice before the IRS may be found in:

- **Pub. 216**, Conference and Practice Requirements and
- **Treasury Department Circular No. 230**.

For general information about taxpayer rights, see **Pub. 1**, Your Rights as a Taxpayer.

---

## Specific Instructions

### Part I. Power of Attorney

#### Line 1. Taxpayer Information

**Individuals.** Enter your name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN), if applicable, and your street address or post office box. **Do not** use your representative's address or post office box for your own. If a joint return is, or will be, filed and you and your spouse are designating the same representative(s), also enter your spouse's name and SSN or ITIN, and your spouse's address if different from yours.

**Corporations, partnerships, or associations.** Enter the name, EIN, and business address. If this form is being prepared for corporations filing a consolidated tax return (Form 1120), do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. Also, for line 3 only list Form 1120 in the Tax Form Number column. A subsidiary must file its own Form 2848 for returns that must be filed separately from the consolidated return, such as **Form 720**, Quarterly Federal Excise Tax Return, and **Form 941**, Employer's Quarterly Federal Tax Return.

**Employee plan.** Enter the plan name, EIN of the plan sponsor, three-digit plan number, and business address of the sponsor.

**Trust.** Enter the name, title, and address of the trustee, and the name and EIN of the trust.

**Estate.** Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's SSN or ITIN.

#### Line 2. Representative(s)

Enter your representative's full name. Only individuals may be named as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than three representatives, indicate so on this line and attach an additional Form(s) 2848.

Enter the nine-digit CAF number for each representative. If a CAF number has not been assigned, enter "None," and the IRS will issue one directly to your representative. The CAF number is a unique nine-digit identification number (not the SSN, EIN, PTIN, or enrollment card number) that the IRS assigns to representatives. The CAF number is not an indication of authority to practice. The representative should use the assigned CAF number on all future powers of attorney. CAF numbers will not be assigned for employee plans and exempt organizations application requests.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

If the representative is a former employee of the Federal Government, he or she must be aware of the postemployment restrictions contained in 18 U.S.C. 207 and in Treasury Department Circular No. 230, section 10.25. Criminal penalties are provided for violation of the statutory

restrictions, and the Office of Professional Responsibility is authorized to take disciplinary action against the practitioner.

**Students in QLITCs and the STCP.** If the lead attorney or CPA will be listed as a representative, list the lead attorney or CPA first on line 2, then the student on the next line. Also see page 4 for how to complete Part II.

### Line 3. Tax Matters

Enter the type of tax, the tax form number, and the year(s) or period(s) in order for the power of attorney to be valid. For example, you may list "Income tax, Form 1040" for calendar year "2003" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 2003." For multiple years, you may list "2001 through (thru or a dash (-)) 2003" for an income tax return; for quarterly returns, list "1st, 2nd, 3rd, and 4th quarters of 2001 through 2002" (or 2nd 2002 – 3rd 2003). For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any power of attorney with a general reference will be returned. Representation can only be granted for the years or periods listed on line 3.

You may list any tax years or periods that have already ended as of the date you sign the power of attorney. However, you may include on a power of attorney only future tax periods that end no later than 3 years after the date the power of attorney is received by the IRS. The 3 future periods are determined starting after December 31 of the year the power of attorney is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

If the type of tax, tax form number, or years or periods does not apply to the matter (i.e., representation for a penalty or filing a ruling request or determination), specifically describe the matter to which the power of attorney pertains and enter "Not Applicable" in the appropriate column(s).

**Civil penalty representation (including the trust fund recovery penalty).** Forms 2848 for civil penalty issues will now be recorded on the CAF. Generally, this applies to non-return related civil penalties, such as the penalty for not meeting the due diligence requirement for return preparers of earned income credit and the penalty for failure to file information returns. For example, Joann prepares Form 2848 authorizing Margaret to represent her before the IRS regarding the penalty for failure to file information returns. Margaret will have authority to represent Joann for all non-return related civil penalties. However, Margaret will not be able to represent Joann for any other tax matters, such as Form 941 or Form 1040 issues unless authorized on Form 2848.

Representation for return related civil penalties, such as the accuracy-related penalty or the failure to file penalty is included when representation is authorized for the related tax return. For example, Diana prepares Form 2848 authorizing Susan to represent Diana for an examination of her 2001 and 2002 Form 1040. If the accuracy-related penalty is proposed by the IRS during the examination, Susan would be authorized to discuss the penalty with the IRS.

**How to complete line 3.** On line 3, enter "Civil penalties" in the type of tax column and the year(s) to which the penalty applies in the year(s) or period(s) column. Enter "Not Applicable" in the tax form number column. You do not have to enter the specific penalty.

### Line 4. Specific Uses Not Recorded on CAF

Generally, the IRS records powers of attorney on the CAF system. However, a power of attorney will not be recorded

on the CAF if it does not relate to a specific tax period (except for civil penalties) or if it is for a specific issue. Examples of specific issues include but are not limited to the following:

- Requests for a private letter ruling or technical advice,
- Applications for an EIN,
- Claims filed on **Form 843**, Claim for Refund and Request for Abatement,
- Corporate dissolutions, and
- Requests to change accounting methods or periods.

Check the box on line 4 if the power of attorney is for a use that will not be listed on the CAF. If the box on line 4 is checked, the representative should mail or fax the power of attorney to the IRS office handling the matter. Otherwise, the representative should bring a copy of the power of attorney to each meeting with the IRS.

A specific-use power of attorney will not revoke any prior powers of attorney.

### Line 5. Acts Authorized

Use line 5 to modify the acts that your named representative(s) can perform. In the space provided, describe any specific additions or deletions. For example, the representative's authority to substitute another representative or to delegate authority must be specifically stated by you on line 5.

**Disclosure of returns to a third party.** A representative cannot execute consents that will allow the IRS to disclose your tax return or return information to a third party unless this authority is specifically delegated to the representative on line 5.

**Authority to sign your return.** Regulations section 1.6012-1(a)(5) permits another person to sign a return for you **only** in the following circumstances:

- (a) Disease or injury,
- (b) Continuous absence from the United States (including Puerto Rico), for a period of at least 60 days prior to the date required by law for filing the return, or
- (c) Specific permission is requested of and granted by the IRS for other good cause.

Authority to sign your income tax return may be granted to (1) your representative or (2) an agent (a person other than your representative).

**Authorizing your representative.** Write a statement on line 5 that you are authorizing your representative to sign your income tax return pursuant to Regulations section 1.6012-1(a)(5) by reason of [enter the specific reason listed under (a), (b), or (c) under **Authority to sign your return** above].

**Authorizing an agent.** To authorize an agent you must do **all four** of the following.

1. Complete lines 1-3.
2. Check the box on line 4.
3. Write the following statement on line 5:

"This power of attorney is being filed pursuant to Regulations section 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of [enter the specific reason listed under (a), (b), or (c) under **Authority to sign your return** above]. No other acts on behalf of the taxpayer are authorized."

4. Sign and date the form. See the instructions for line 9 for more information on signatures. The agent **does not** complete Part II of Form 2848.

**Tax matters partner.** The tax matters partner (TMP) (as defined in section 6231(a)(7)) is authorized to perform various acts on behalf of the partnership. The following are examples of acts performed by the TMP that **cannot** be delegated to the representative:

- Binding nonnotice partners to a settlement agreement under section 6224 and, under certain circumstances,

binding all partners to a settlement agreement under Tax Court Rule 248 and

- Filing a request for administrative adjustment on behalf of the partnership under section 6227.

## Line 6. Receipt of Refund Checks

If you want to authorize your representative to receive, but not endorse, refund checks on your behalf, you must initial and enter the name of that person in the space provided. Treasury Department Circular No. 230, section 10.31, prohibits an attorney, CPA, or enrolled agent, any of whom is an income tax return preparer, from endorsing or otherwise negotiating a tax refund check that is not issued to him or her.

## Line 7. Notices and Communications

Original notices and other written communications will be sent to you and a copy to the first representative listed. If you check:

- **Box (a).** The original will be sent to you and copies to the first two listed representatives.
- **Box (b).** The original will be sent to you. No copies will be sent to any representatives.

## Line 8. Retention/Revocation of Prior Power(s) of Attorney

If there is any existing power(s) of attorney that you **do not** want to revoke, check the box on this line and attach a copy of the power(s) of attorney. The filing of a Form 2848 will **not** revoke any Form 8821 that is in effect.

## Line 9. Signature of Taxpayer(s)

**Individuals.** You must sign and date the power of attorney. If a joint return has been filed and both husband and wife will be represented by the same individual(s), both must sign the power of attorney. However, if a joint return has been filed and the husband and wife will be represented by different individuals, each spouse must execute his or her own power of attorney on a separate Form 2848.

**Corporations or associations.** An officer having authority to bind the taxpayer must sign.

**Partnerships.** All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form 2848, the TMP is authorized to act in the name of the partnership. However, see **Tax matters partner** on page 3. For dissolved partnerships, see Regulations section 601.503(c)(6).

**All others.** If the taxpayer is a dissolved corporation, decedent, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see Regulations section 601.503(d).

## Part II. Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (i.e., items **a-h**) under which he or she is authorized to practice before the IRS. In addition, the representative(s) must list the following in the "Jurisdiction/Identification" column:

- Attorney**—Enter the two-letter abbreviation for the state (e.g., "NY" for New York) in which admitted to practice.
- Certified Public Accountant**—Enter the two-letter abbreviation for the state (e.g., "CA" for California) in which licensed to practice.
- Enrolled Agent**—Enter the enrollment card number issued by the Office of Professional Responsibility.

- Officer**—Enter the title of the officer (e.g., President, Vice President, or Secretary).
- Full-Time Employee**—Enter title or position (e.g., Comptroller or Accountant).
- Family Member**—Enter the relationship to taxpayer (must be a spouse, parent, child, brother, or sister).
- Enrolled Actuary**—Enter the enrollment card number issued by the Joint Board for the Enrollment of Actuaries.
- Unenrolled Return Preparer**—Enter the two-letter abbreviation for the state (e.g., "KY" for Kentucky) in which the return was prepared and the year(s) or period(s) of the return(s) you prepared.

**Students in QLITCs and the STCP.** Complete Part II as follows:

1. In the Designation column, enter "Special Orders."
2. In the Jurisdiction column, enter "QLITC" or "STCP."
3. Sign and date Form 2848. Be sure to attach a copy of the letter from the Office of Professional Responsibility authorizing practice before the IRS.



*Any individual may represent an individual or entity before personnel of the IRS when such representation occurs outside the United States. Individuals acting as representatives must sign and date the declaration; leave the Designation and Jurisdiction columns blank. See section 10.7(c)(1)(vii) of Circular 230.*

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 2848 is provided by the IRS for your convenience and its use is voluntary. If you choose to designate a representative to act on your behalf, under section 6109, you must disclose your SSN, ITIN, or EIN. The principal purpose of this disclosure is to secure proper identification of the taxpayer. We need this information to gain access to your tax information in our files and properly respond to any request. If you do not disclose this information, the IRS may suspend processing of the power of attorney and may not be able to honor your power of attorney until you provide the number.

We may disclose this information to Department of Justice for civil or criminal litigation. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. The authority to disclose information to combat terrorism expired on December 31, 2003. Legislation is pending that would reinstate this authority.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 2848 will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 31 min.; **Preparing the form**, 26 min.; **Copying and sending the form to the IRS**, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 2848 simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 2848 to this address. Instead, see the **Where To File Chart** on page 1.