



## Publication 947

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# Practice Before the IRS and Power of Attorney



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## What's New

**Third party designee.** The authority given to a designee has been expanded and is now revocable. Designees will now be able to exchange information with the IRS. They may also request and receive written tax information relating to the tax return, including copies of notices, correspondence, and account transcripts. The designee may now be any individual (including a spouse), corporation, firm, organization, or partnership. To name a designee, check the *Yes* box in the *Third Party Designee* area of the return. See *Third party designee* under *When Is a Power of Attorney Not Required*, later.

**Use of Form 2848 is limited to appointing a representative.** If the representative you appoint is not qualified to sign Part II of Form 2848, 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.

**Authorization to file Form 2848 or Form 8821 electronically.** Your representative may be able to file Form 2848 or Form 8821 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 your form 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.

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## Reminders

**Practitioners' hotline.** The Practitioner Priority Service® is a nationwide, toll-free hotline that provides professional support to practitioners with account-related questions. This service is available weekdays from 7:30 a.m. to 5:30 p.m. local time. The toll-free number for this service is 1-866-860-4259.

**Non-IRS powers of attorney.** A general, durable, or limited power of attorney will be accepted by the IRS if it satisfies the same requirements stated in Form 2848. If the non-IRS power of attorney does not contain all the required information, the attorney-in-fact (the representative) appointed by the non-IRS power of attorney may be able to add the missing information by attaching a Form 2848. See *Non-IRS powers of attorney* under *When Is a Power of Attorney Required*, later.

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## Introduction

This publication discusses who can represent a taxpayer before the IRS and what forms or documents are used to authorize a person to represent a taxpayer. Usually, attorneys, certified public accountants (CPAs), enrolled agents, and enrolled actuaries can represent taxpayers before the IRS. Under special circumstances, other individuals, including unenrolled return preparers, can represent taxpayers before the IRS. For details regarding taxpayer representation, see *Who Can Practice Before the IRS*, later. This publication also contains a Glossary that defines certain professional titles as well as various terms.

Also covered is the use of Form 8821, *Tax Information Authorization*, to authorize an individual or certain entities to receive and inspect a taxpayer's confidential tax information. See *Disclosure of tax return information* under *When Is a Power of Attorney Not Required*, later.

**Definitions.** Many of the terms used in this publication, such as *enrolled agent* and *practitioner* are defined in the *Glossary* at the back of this publication.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can email us at [\\*taxforms@irs.gov](mailto:taxforms@irs.gov). Please put "Publications Comment" on the subject line.

You can write to us at the following address:

Internal Revenue Service  
TE/GE and Specialty Forms and Publications Branch  
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Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

## Useful Items

You may want to see:

### Publication

- 1** Your Rights as a Taxpayer
- 470** Limited Practice Without Enrollment
- Circular No. 230** Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, and Appraisers before the Internal Revenue Service

### Form (and Instructions)

- 2848** Power of Attorney and Declaration of Representative
- 8821** Tax Information Authorization

**Ordering publications and forms.** See *How To Get Tax Help*, near the end of this publication, for information about getting publications and forms.

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## Practice Before the IRS

### Terms you may need to know (see Glossary):

Enrolled agent

Practitioner

Recognized representative

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The Office of Professional Responsibility is responsible for administering and enforcing the regulations governing practice before the IRS. These regulations are published as Treasury Department Circular No. 230. The Office's responsibility includes making determinations on applications for enrollment to practice before the IRS and conducting disciplinary proceedings relating to those eligible to practice.

## What Is Practice Before the IRS?

Practice before the IRS covers all matters relating to any of the following.

- Communicating with the IRS for a taxpayer regarding the taxpayer's rights, privileges, or liabilities under laws and regulations administered by the IRS.
- Representing a taxpayer at conferences, hearings, or meetings with the IRS.
- Preparing and filing documents with the IRS for a taxpayer.
- Corresponding and communicating

Just preparing a tax return, furnishing information at the request of the IRS, or appearing as a witness for the taxpayer is not practice before the IRS. These acts can be performed by anyone.

## Who Can Practice Before the IRS?

Any of the following individuals can practice before the IRS. However, any individual who is recognized to practice (a recognized representative) must be designated as the taxpayer's power of attorney and file a written declaration with the IRS stating that he or she is authorized and qualified to represent a particular taxpayer. Form 2848 can be used for this purpose.

**Attorneys.** Any attorney who is not currently under suspension or disbarment from practice before the IRS and who is a member in good standing of the bar of the highest court of any state, possession, territory, commonwealth, or of the District of Columbia may practice before the IRS.

**Certified public accountants (CPAs).** Any CPA who is not currently under suspension or disbarment from practice before the IRS and who is duly qualified to practice as a CPA in any state, possession, territory, commonwealth, or in the District of Columbia may practice before the IRS.

**Enrolled agents.** Any enrolled agent in active status may practice before the IRS.

**Enrolled actuaries.** Any individual who is enrolled as an actuary by the Joint Board for the Enrollment of Actuaries may practice before the IRS. The practice of enrolled actuaries is limited to certain Internal Revenue Code sections that relate to their area of expertise, principally those sections governing employee retirement plans.

**Unenrolled return preparers.** 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 appear as your representative 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 Publication 470.

If the unenrolled return preparer does not meet the requirements for limited representation, you must file Form 8821. The unenrolled return preparer's involvement in your case will be limited to receiving or inspecting your taxpayer information. See Form 8821.

**Practice denied.** Any individual engaged in limited practice before the IRS who is involved in disreputable conduct is subject to disciplinary action. Disreputable conduct includes, but is not limited to, the list of items under *Disreputable Conduct* shown later under *What Are the Rules of Practice*.

**Other unenrolled individuals.** Because of their special relationship with a taxpayer, the following unenrolled individuals can represent the specified taxpayers before the IRS, provided they present satisfactory identification and, except in the case of an individual described in (1) below, proof of authority to represent the taxpayer.

1. **An individual.** An individual can represent himself or herself before the IRS and does not have to file a written declaration of qualification and authority.
2. **A family member.** An individual can represent members of his or her immediate family. Immediate family means a spouse, child, parent, brother, or sister of the individual.
3. **An officer.** A bona fide officer of a corporation (including a parent, subsidiary, or other affiliated corporation), association, or organized group can represent the corporation, association, or organized group. An officer of a governmental unit, agency, or authority, in the course of his or her official duties, can represent the organization before the IRS.
4. **A partner.** A general partner can represent the partnership before the IRS.
5. **An employee.** A regular full-time employee can represent his or her employer. An employer can be, but is not limited to, an individual, partnership, corporation (including a parent, subsidiary, or other affiliated corporation), association, trust, receivership, guardianship, estate, organized group, governmental unit, agency, or authority.
6. **A fiduciary.** A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a repre-



sentative. See *Fiduciary* under *When Is a Power of Attorney Not Required*, later.

## Representation Outside the United States

Any individual may represent an individual or entity before personnel of the IRS when such representation occurs outside the United States. See section 10.7(c)(1)(vii) of Circular 230.

## Authorization for Special Appearances

The Office of Professional Responsibility can authorize an individual who is not otherwise eligible to practice before the IRS to represent another person for a particular matter. The prospective representative must request this authorization in writing from the Office of Professional Responsibility. However, it is granted only when extremely compelling circumstances exist. If granted, the Office of Professional Responsibility will issue a letter that details the conditions related to the appearance and the particular tax matter for which the authorization is granted.

The authorization letter from the Office of Professional Responsibility should not be confused with a letter from an IRS center advising an individual that he or she has been assigned a Centralized Authorization File (CAF) number (an identifying number that the IRS assigns representatives). The issuance of a CAF number does not indicate that a person is either recognized or authorized to practice before the IRS. It merely confirms that a centralized file for authorizations has been established for the representative under that number.

**Students in QLITCs and the STCP.** 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.

## Who Cannot Practice Before the IRS?

In general, individuals who are not eligible or who have lost the privilege as a result of certain actions cannot practice before the IRS. If an individual loses eligibility to practice, his or her power of attorney will not be recognized by the IRS.

**Corporations, associations, partnerships, and other persons that are not individuals.** These organizations (or persons) are not eligible to practice before the IRS.

## Loss of Eligibility

Generally, individuals lose their eligibility to practice before the IRS in the following ways:

- Not meeting the requirements for renewal of enrollment (such as continuing professional education).
- Requesting to be placed in an inactive retirement status.

- Being suspended or disbarred by state authorities to practice as an attorney or certified public accountant.

**Failure to meet requirements.** Enrolled agents who fail to comply with the requirements for eligibility for renewal of enrollment will be notified by the Office of Professional Responsibility through first class mail. The notice will explain the reason for noncompliance and provide the enrolled agent with an opportunity to furnish information for reconsideration. The enrolled agent has 60 days from the date of the notice to respond.

**Inactive roster.** An enrolled agent will be placed on the roster of inactive enrolled individuals for a period of three years, if he or she:

- Fails to respond timely to the notice of noncompliance with the renewal requirements,
- Fails to file timely the application for renewal of enrollment, or
- Does not satisfy the requirements of eligibility for renewal of enrollment.

The enrolled agent must file an application for renewal **and** satisfy all requirements for renewal within 3 years of being placed on the roster. After 3 years, he or she will be removed from the roster and the enrollment terminated.

**Inactive retirement status.** Enrolled agents who request to be placed in an inactive retirement status will be ineligible to practice before the IRS. They must continue to adhere to all renewal requirements. They can be reinstated to an active enrollment status by filing an application for renewal of enrollment **and** providing evidence that they have completed the required continuing professional education hours.

**Suspension and disbarment.** Individuals authorized to practice before the IRS are subject to disciplinary proceedings and may be suspended or disbarred for violating any regulation governing practice before the IRS. This includes committing acts of disreputable conduct. For more information, see *Disreputable Conduct* under *What are the Rules of Practice*, later.

Practitioners who are suspended in a disciplinary proceeding are not allowed to practice before the IRS during the period of suspension. See *What Is Practice Before the IRS*, earlier.

Practitioners who are disbarred in a disciplinary proceeding are not allowed to practice before the IRS. However, a practitioner can seek reinstatement from the Office of Professional Responsibility five years after disbarment.

If the practitioner seeks reinstatement, he or she may not practice before the IRS until the Office of Professional Responsibility authorizes reinstatement. The Office of Professional Responsibility may reinstate the practitioner if it is determined that:

- The practitioner's conduct is not likely to be in violation of the regulations, and
- Granting the reinstatement would not be contrary to the public interest.

## How Does an Individual Become Enrolled?

The Office of Professional Responsibility can grant enrollment to practice before the IRS to an applicant who demonstrates special competence in tax matters by passing a written examination administered by the IRS. Enrollment also can be granted to an applicant who qualifies because of past service and technical experience in the IRS. In either case, certain application forms, discussed next, must be filed.

Additionally, an applicant must not have engaged in any conduct that would justify suspension or disbarment from practice before the IRS. See *Disreputable Conduct*, later.

**Form 2587.** Applicants can apply to take the special enrollment examination by filing Form 2587, *Application for Special Enrollment Examination*. Part 4 of the form should be mailed with the examination fee to the address shown on the form. The amount of the fee is also shown on Form 2587. The form is revised annually and is available in mid-June each year. The form must be postmarked no later than July 31. To obtain Form 2587, see *How To Get Tax Help*, later.

**Form 23.** Individuals who have passed the examination or are applying on the basis of past service and technical experience with the IRS can apply for enrollment by filing Form 23, *Application for Enrollment to Practice Before the Internal Revenue Service*, with the Office of Professional Responsibility. The application must include a check or money order in the amount of the fee shown on Form 23. To obtain Form 23, see *How To Get Tax Help*, later.

**Period of enrollment.** An enrollment card will be issued to each individual whose application is approved. The individual is enrolled until the expiration date shown on the enrollment card. To continue practicing beyond the expiration date, the individual must request renewal of the enrollment.

**Form 8554.** Applicants for renewal of enrollment must file Form 8554, *Application for Renewal of Enrollment to Practice Before the Internal Revenue Service*. To qualify for renewal, applicants must complete the necessary hours of continuing professional education during each 3-year enrollment cycle. See Form 8554 for more information. To obtain Form 8554, see *How To Get Tax Help*, later.

## What Are the Rules of Practice?

An attorney, CPA, enrolled agent, or enrolled actuary authorized to practice before the IRS (referred to hereafter as a practitioner) has the duty to perform certain acts and is restricted from performing other acts. In addition, a practitioner cannot engage in disreputable conduct (discussed later). Any practitioner who does not comply with the rules of practice or engages in disreputable conduct is subject to disciplinary action. Also, unenrolled preparers must comply with the rules of practice and conduct to exercise the privilege of limited practice before the IRS. See Publication 470 for a discussion of the special rules for limited practice by unenrolled preparers.

## Duties

Practitioners must promptly submit records or information requested by officers or employees of the IRS. When the Office of Professional Responsibility requests information concerning possible violations of the regulations by other parties, the practitioner must provide the information and be prepared to testify in disbarment or suspension proceedings. A practitioner can be exempted from these rules if he or she believes in good faith and on reasonable grounds that the information requested is privileged or that the request is of doubtful legality.

**Confidentiality privilege.** The confidentiality protection for certain communications between a taxpayer and an attorney (privileged communications) applies to similar communications between a taxpayer and any federally authorized tax practitioner.

Federally authorized tax practitioners include attorneys, certified public accountants, enrolled agents, enrolled actuaries, and certain other individuals allowed to practice before the IRS.



*This confidentiality privilege cannot be used in any administrative proceeding with an agency other than the IRS.*

**Communications that are protected.** The protection of this privilege applies only to tax advice given to the taxpayer by any individual who is a federally authorized tax practitioner. Tax advice is advice in regard to a matter that is within the scope of the practitioner's authority to practice. The confidentiality protection applies to communications that would be considered privileged if they were between the taxpayer and an attorney and that relate to:

- Noncriminal tax matters before the IRS, or
- Noncriminal tax proceedings brought in federal court by or against the United States.

**Communications regarding corporate tax shelters.** This protection of tax advice communications does not apply to any written communications between a federally authorized tax practitioner and a director, shareholder, officer, employee, agent, or representative of a corporation. It also does not apply if the communication involves the promotion of the direct or indirect participation of the corporation in any tax shelter.

**Duty to advise.** A practitioner who knows that his or her client has not complied with the revenue laws or has made an error or omission in any return, document, affidavit, or other required paper, has the responsibility to advise the client promptly of the noncompliance, error, or omission, and the consequences of the noncompliance, error, or omission.

**Due diligence.** A practitioner must exercise due diligence when performing the following duties:

- Preparing or assisting in the preparing, approving, and filing of returns, documents, affidavits, and other papers relating to IRS matters.

- Determining the correctness of oral or written representations made by him or her to the Department of the Treasury.
- Determining the correctness of oral or written representations made by him or her to clients with reference to any matter administered by the IRS.

## Restrictions

Practitioners are restricted from engaging in certain practices. The following paragraphs discuss some of these restricted practices.

**Delays.** A practitioner must not unreasonably delay the prompt disposition of any matter before the IRS.

**Assistance from disbarred or suspended persons and former IRS employees.** A practitioner must not knowingly, directly or indirectly, do the following.

- Accept assistance from any person who is under disbarment or suspension from practice before the IRS if the assistance relates to matters considered practice before the IRS.
- Accept assistance from any former government employee where provisions of Treasury Department Circular No. 230 or any federal law would be violated.

**Performance as a notary.** A practitioner who is a notary public and is employed as counsel, attorney, or agent in a matter before the IRS, or has a material interest in the matter, cannot engage in any notary activities related to that matter.

**Negotiations of taxpayer refund checks.** Practitioners who are income tax return preparers must not endorse or otherwise negotiate (cash) any refund check issued to the taxpayer.

## Disreputable Conduct

Any practitioner or unenrolled return preparer may be disbarred or suspended from practice before the IRS, or censured, for disreputable conduct. The following list contains examples of conduct that is considered disreputable.

- Being convicted of any criminal offense under the revenue laws or of any offense involving dishonesty or breach of trust.
- Knowingly giving false or misleading information in connection with federal tax matters, or participating in such activity.
- Soliciting employment by prohibited means as discussed in section 10.30 of Treasury Department Circular No. 230.
- Willfully failing to file a tax return, evading or attempting to evade any federal tax or payment, or participating in such actions.

- Misappropriating, or failing to properly and promptly remit, funds received from clients for payment of taxes or other obligations due the United States.
- Directly or indirectly attempting to influence the official action of IRS employees by the use of threats, false accusations, duress, or coercion, or by offering gifts, favors, or any special inducements.
- Being disbarred or suspended from practice as an attorney, CPA, public accountant, or actuary, by the District of Columbia or any state, possession, territory, commonwealth, or any federal court, or any body or board of any federal agency.
- Knowingly aiding and abetting another person to practice before the IRS during a period of suspension, disbarment, or ineligibility.
- Using abusive language, making false accusations and statements knowing them to be false, circulating or publishing malicious or libelous matter, or engaging in any contemptuous conduct in connection with practice before the IRS.
- Giving a false opinion knowingly, recklessly, or through gross incompetence; or following a pattern of providing incompetent opinions in questions arising under the federal tax laws.

## Censure, Disbarments, and Suspensions

The Office of Professional Responsibility may censure or institute proceedings to suspend or disbar any attorney, CPA, or enrolled agent who the Office of Professional Responsibility has reason to believe violated the rules of practice. Except in certain unusual circumstances, the Director will not institute a proceeding for censure, suspension, or disbarment against a practitioner until the facts (or conduct) which may warrant such action have been given in writing to that practitioner and the practitioner has been given the opportunity to demonstrate or achieve compliance with the rules.

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## Authorizing a Representative

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### Terms you may need to know (see Glossary):

Attorney-in-fact  
 CAF number  
 Centralized Authorization File (CAF) System  
 Commissioner  
 Durable power of attorney  
 Enrolled agent  
 Fiduciary  
 General power of attorney  
 Government officer or employee  
 Limited power of attorney



You may either represent yourself, or you may grant an individual power of attorney (legal authority) to represent you before the IRS. Your representative must be a person eligible to practice before the IRS. See *Who Can Practice Before the IRS*, earlier.

## What Is a Power of Attorney?

A power of attorney is your written authorization for an individual to act on your behalf in tax matters. If the authorization is not limited, the individual can generally perform all acts that you can perform. The authority granted to an unenrolled preparer cannot exceed that allowed under the special rules of limited practice described in Publication 470.

**Acts performed.** Any representative, other than an unenrolled preparer, can usually perform the following acts.

1. Represent you before any office of the IRS.
2. Record the interview.
3. Sign an offer or a waiver of restriction on assessment or collection of a tax deficiency, or a waiver of notice of disallowance of claim for credit or refund.
4. Sign a consent to extend the statutory time period for assessment or collection of a tax.
5. Sign a closing agreement.
6. Receive, but **not endorse or cash**, a refund check drawn on the U.S. Treasury. You must specifically initial Form 2848 (see *Form Required*, later) showing the name of the individual designated to receive the refund check.

**Signing your return.** The representative named under a power of attorney is not permitted to sign your personal income tax return unless both of the following are true.

1. The signature is permitted under the Internal Revenue Code and the related regulations (see section 1.6012-1(a)(5) of the Income Tax Regulations).
2. You specifically authorize this in your power of attorney.

For example, the regulation permits a representative to sign your return if you are unable to sign the return for any of the following reasons.

- Disease or injury.
- 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.
- Other good cause if specific permission is requested of and granted by the IRS.

When a return is signed by a representative, it must be accompanied by a power of attorney (or copy) authorizing

the representative to sign the return. For more information, see the Form 2848 instructions.

**Endorsing or cashing your refund check.** If you want your representative to receive a refund check on your behalf, you must specifically authorize this in your power of attorney as discussed earlier under *Acts performed*. However, if your representative is permitted to practice before the IRS, he or she cannot be authorized to endorse or otherwise cash your refund check.

**Limitation on substitution or delegation.** The recognized representative can substitute or delegate authority under the power of attorney to another recognized representative only if the act is specifically authorized under the power of attorney.

After a substitution has been made, only the newly recognized representative will be recognized as the taxpayer's representative. If a delegation of power has been made, both the original and the delegated representative will be recognized by the IRS to represent the taxpayer.

**Disclosure of returns to a third party.** A representative cannot execute consents that will allow the IRS to disclose tax return or return information to a third party unless this authority is specifically delegated to the representative on line 5 of Form 2848.

**Incapacity or incompetency.** A power of attorney is generally terminated if you become incapacitated or incompetent.

The power of attorney can continue, however, in the case of your incapacity or incompetency if you authorize this on the Form 2848, or if your non-IRS durable power of attorney meets all the requirements for acceptance by the IRS. See *Non-IRS powers of attorney*, later.

## When Is a Power of Attorney Required?

Submit a power of attorney when you want to authorize an individual to represent you before the IRS, whether or not the representative performs any of the other acts cited earlier under *What Is a Power of Attorney*.

A power of attorney is most often required when you want to authorize another individual to perform at least one of the following acts on your behalf.

1. Represent you at a conference with the IRS.
2. Prepare and file a written response to the IRS.

## Form Required

Use Form 2848 to appoint a representative to act on your behalf before the IRS. You can file this form only if you want to name a person(s) to represent you and that person is a person recognized to practice before the IRS. Persons recognized to practice before the IRS are listed under *Part II, Declaration of Representative*, of Form 2848. Your representative must complete that part of the form.

**Non-IRS powers of attorney.** The IRS will accept a non-IRS power of attorney, but a completed transmittal Form 2848 must be attached in order for the power of attorney to be entered on the *Centralized Authorization File* (CAF) system. For more information, see *Processing a non-IRS power of attorney*, later.

If you want to use a power of attorney document other than Form 2848, it must contain the following information.

- Your name and mailing address.
- Your social security number and/or employer identification number.
- Your employee plan number, if applicable.
- The name and mailing address of your representative.
- The types of tax involved.
- The federal tax form number.
- The specific year(s) or period(s) involved.
- For estate tax matters, the decedent's date of death.
- A clear expression of your intention concerning the scope of authority granted to your representative.
- Your signature and date.

You also must attach to the non-IRS power of attorney a signed and dated statement made by your representative. This statement, which is referred to as the Declaration of Representative, is contained in Part II of Form 2848. The statement should read:

1. I am not currently under suspension or disbarment from practice before the Internal Revenue Service or other practice of my profession by any other authority,
2. I am aware of the regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10) concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others,
3. I am authorized to represent the taxpayer(s) identified in the power of attorney; and
4. I am authorized to practice before the Internal Revenue Service as an individual described in 26 CFR 601.502(b).

**Required information missing.** The IRS will not accept your non-IRS power of attorney if it does not contain all the information listed above. You can sign and submit a completed Form 2848 or a new non-IRS power of attorney that contains all the information. If you cannot sign an acceptable replacement document, your attorney-in-fact may be able to perfect (make acceptable to the IRS) your non-IRS power of attorney by using the procedure described next.

**Procedure for perfecting a non-IRS power of attorney.** Under the following conditions, the attorney-in-fact named in your non-IRS power of attorney can sign a Form 2848 on your behalf.

1. The original non-IRS power of attorney grants authority to handle federal tax matters (for example, general authority to perform any acts).
2. The attorney-in-fact attaches a statement (signed under penalty of perjury) to the Form 2848 stating that the original non-IRS power of attorney is valid under the laws of the governing jurisdiction.

The Form 2848 prepared by your attorney-in-fact should be signed in the following manner: "Jane Taxpayer (your name), by John Attorney (your attorney-in-fact's name) under authority of the attached power of attorney."

The individual named as representative on Form 2848 must sign and date Part II of the form. This can be the attorney-in-fact named in the original power of attorney or any other individual recognized to practice before the IRS.

**Example.** John Elm, a taxpayer, signs a durable power of attorney that names his neighbor, Ed Larch, as his attorney-in-fact. The power of attorney grants Ed the authority to perform any and all acts on John's behalf. However, it does not list specific tax-related information such as types of tax or tax form numbers.

Shortly after John signs the power of attorney, he is declared incompetent. Later, a federal tax matter arises concerning a prior year return filed by John. Ed attempts to represent John before the IRS but is rejected because the durable power of attorney does not contain required information.

If Ed attaches a statement (signed under the penalty of perjury) that the durable power of attorney is valid under the laws of the governing jurisdiction, he can sign a completed Form 2848 and submit it on John's behalf. If Ed can practice before the IRS (see *Who Can Practice Before the IRS*, earlier), he can name himself as representative on Form 2848. Otherwise, he must name another individual who can practice before the IRS.

**Processing a non-IRS power of attorney.** The IRS has a centralized computer database system called the CAF system. This system contains information on the authority of taxpayer representatives. Generally, when you submit a power of attorney document to the IRS, it is processed for inclusion on the CAF system. Entry of your power of attorney on the CAF system enables IRS personnel, who do not have a copy of your power of attorney, to verify the authority of your representative by accessing the centralized authorization file. It also enables the IRS to automatically send copies of notices and other IRS communications to your representative.

You can have your non-IRS power of attorney entered on the CAF system by attaching it to a completed transmittal Form 2848 and submitting it to the IRS. Your signature is not required; however, your attorney-in-fact must sign the *Declaration of Representative* (see Part II of Form 2848).

## Preparation of Form — Helpful Hints

The preparation of Form 2848 is illustrated by an example, later under *How Do I Fill Out Form 2848*. However, the following will also assist you in preparing the form.



**Line-by-line hints.** The following hints are summaries of some of the line-by-line instructions for Form 2848.

**Line 1—Taxpayer information.** If a joint return is involved and you and your spouse have different addresses, you must enter each address. If you and your spouse choose different representatives, each of you must file a separate Form 2848.

**Line 2—Representative(s).** Only individuals may be named as representatives. If your representative has not been assigned a CAF number, enter “None” on that line and the IRS will issue one to him or her. If the representative’s address or phone number has changed since the CAF number was issued, you should check the appropriate box. Enter your representative’s fax number if available.

If you want to name more than three representatives, you must additional Form(s) 2848. Normally, the IRS will send notices and other written communications to you and a copy to the first representative listed. However, you can choose other options (see line 7 of Form 2848).

**Line 3—Tax matters.** 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. However, avoid general references such as all years or all periods.

If any column does not apply to your particular tax matter, you should enter “not applicable” in that column and, instead, specifically describe the matter to which the power of attorney pertains.

**Line 4—Specific use not recorded on Centralized Authorization File (CAF).** Certain matters cannot be recorded on the CAF system. Examples of such matters include, but are not limited to, the following.

1. Requests for a private letter ruling or technical advice.
2. Applications for an employer identification number (EIN).
3. Claims filed on Form 843, *Claim for Refund and Request for Abatement*.
4. Corporate dissolutions.
5. Requests for change of accounting method.
6. Requests for change of accounting period.

If the tax matter described on line 3 of Form 2848 concerns one of these matters specifically, check the box on line 4. If this line is checked, your representative should bring a copy of the power of attorney to each IRS office where the specific matter will be discussed.

## Where To File a Power of Attorney

Generally, mail or fax Form 2848 directly to the IRS. To determine where you should file Form 2848, see the *Where To File Chart*, below.

If Form 2848 is for a specific use, mail or fax it to the office handling that matter. For more information on specific use, see the *Instructions for Form 2848*, line 4.

**FAX copies.** The IRS will accept a copy of a power of attorney that is submitted by facsimile transmission (fax). If you choose to file a power of attorney by fax, be sure the appropriate IRS office is equipped to accept this type of transmission. See the *Where To File Chart* for fax numbers of the centers receiving Form 2848.

**Updating a power of attorney.** You must submit any update or modification to an existing power of attorney in writing. Your signature (or the signature of the individual(s) authorized to sign on your behalf) is required. Do this by sending the updated Form 2848 or non-IRS power of attorney to the IRS office(s) where you previously sent the

## 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.

original(s), including the center where the related return was, or will be filed.

Any recognized representative may substitute or delegate authority if the substitution or delegation is specifically authorized in the original power of attorney. To make a substitution or delegation, the representative must file the following items with the IRS office(s) where the power of attorney was filed.

1. A written notice of substitution or delegation signed by the recognized representative.
2. A written declaration of representative made by the new representative.
3. A copy of the power of attorney that specifically authorizes the substitution or delegation.

## Retention/Revocation of Prior Power(s) of Attorney

A newly filed power of attorney concerning the same matter will revoke a previously filed power of attorney. However, the new power of attorney will not revoke the prior power of attorney if it specifically states it does not revoke such prior power of attorney and either of the following are attached to the new power of attorney.

- A copy of the unrevoked prior power of attorney, or
- A statement signed by the taxpayer listing the name and address of each representative authorized under the prior unrevoked power of attorney.

**Note.** The filing of Form 2848 will not revoke any Form 8821 that is in effect.

## Revocation of Power of Attorney/Withdrawal of Representative

**Note.** The revocation instructions are the same for taxpayers and representatives.

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 above. 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 to the IRS office handling your case, using the above instructions.

## When Is a Power of Attorney Not Required?

A power of attorney is not required in some situations when dealing with the IRS. The following situations do not require a power of attorney. (Each situation will be discussed in more detail following the list.)

- Providing information to the IRS.
- Authorizing the disclosure of tax return information through Form 8821.
- Allowing the IRS to discuss return information with a third party designee.
- Allowing a tax matters partner or person (TMP) to perform acts for the partnership.
- Allowing the IRS to discuss return information with a fiduciary.
- Representing a taxpayer through a nonwritten consent.

**Providing information to the IRS.** If you are merely providing information to the IRS at the request of the IRS, a power of attorney is not required.

**Disclosure of tax return information.** You do not have to file a power of attorney to authorize the IRS to discuss and provide specific confidential tax return information to any individual, corporation, firm, trust, partnership, or organization you designate through the use of Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Form 8821 is strictly a disclosure authorization form and cannot be used to designate an individual to represent you. If you want to name a representative, you should use Form 2848.

**Example.** John Oak wants his associate, Jane Birch, to be informed about his personal tax accounts. To have this information disclosed to Jane, John fills out Form 8821. This is only a disclosure form, so it will not give Jane any power to represent John before the IRS. (The filled-in form is illustrated on the following page.)

**Processing Form 8821.** When you file a Form 8821 with the IRS, it also is processed for entry on the CAF system. Entry on the CAF system enables IRS employees who do not have access to the actual power of attorney or tax information authorization to do all of the following actions.

1. Determine whether a recognized representative or appointee is authorized to discuss specific confidential tax information.

## Tax Information Authorization

▶ **Do not use this form to request a copy or transcript of your tax return.  
 Instead, use Form 4506 or Form 4506-T.**

OMB No. 1545-1165  
**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone (\_\_\_\_) \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print) John Oak 8821 Dogwood Lane Anyplace, N.C. 28000	<b>Social security number(s)</b> 000 : 00 : 0003 : : : : <b>Daytime telephone number</b> ( 910 ) 555-4321	<b>Employer identification number</b> : : : <b>Plan number (if applicable)</b>
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**2 Appointee.** If you wish to name more than one appointee, attach a list to this form.

Name and address Jane Birch 12 Peartree Lane Anyplace, N.C. 28000	<b>CAF No.</b> ..... <b>Telephone No.</b> 910 555-3210 <b>Fax No.</b> ..... Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
--	---

**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
Income	1040	2000, 2001, 2002	

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 3. If you check this box, skip lines 5 and 6 .▶

- 5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):
- a** If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . .▶
- b** If you do not want any copies of notices or communications sent to your appointee, check this box . . . . .▶

**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . .▶

To revoke this tax information authorization, see the instructions on page 3.

**7 Signature of taxpayer(s).** If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

John Oak | 2/20/04  
 \_\_\_\_\_ | \_\_\_\_\_  
 Signature | Date

\_\_\_\_\_|\_\_\_\_\_  
 Signature | Date

John Oak  
 \_\_\_\_\_  
 Print Name | Title (if applicable)

\_\_\_\_\_|\_\_\_\_\_  
 Print Name | Title (if applicable)

PIN number for electronic signature

PIN number for electronic signature



- Determine the extent to which a recognized representative or appointee has been authorized to represent you.
- Send copies of notices and other IRS communications to the person (individual or other entity) designated on the form.

**Revocation of tax information authorization(s).** You can revoke any existing authorization with the IRS by writing “REVOKE” across the top of the previously executed Form 8821 and signing your name again under the existing signature. You should send this to the office(s) where you originally filed the Form 8821. If you do not have a copy of the prior Form 8821, send a letter revoking authorization to the IRS office(s) where you filed the original. Include the name and address of each appointee whose authority is revoked and sign the letter.

**Note.** The filing of Form 8821 will not revoke any Form 2848 that is in effect.

**Third party designee.** If you want to allow an employee of your business, a return preparer, friend, family member, or other third party to discuss your tax return with the IRS, check the “Yes” box in the *Third Party Designee* area of your return. Also, enter the designee’s name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN).



*If you want to allow the paid preparer who signed your return to discuss it with the IRS, just enter “Preparer” in the space for the designee’s name.*

*You do not have to provide the other information requested.*

By checking the “Yes” box, you are authorizing the IRS to call the designee to answer any questions relating to the information reported on your tax return. You are also authorizing the designee to:

- Exchange information concerning your return with the IRS,
- Call the IRS for information about the processing of your return or the status of your refund or payments,
- Request and receive written tax return information relating to your tax return, including copies of notices, correspondence, and account transcripts, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee’s authority, see *When is a Power of Attorney Required* earlier.

**Revoking the third party designee authorization.** The authorization will automatically expire one year from the due date (without regard to extensions) for filing your tax return. If you or your designee wants to revoke this authorization, send a written statement of revocation to the Internal Revenue Service Center at the address where you filed your return. The statement of revocation must indicate that the authority of the designee is revoked, list the tax

return, and must be signed and dated by the taxpayer or designee.

**Tax matters partner or person (TMP).** If you are a tax matters partner or person (TMP) (as defined in section 6231(a)(7) of the Internal Revenue Code), you are not required to file Form 2848. You are authorized to perform various acts on behalf of the partnership or subchapter S corporation. This may include the power to delegate authority to represent yourself and to sign documents in that capacity.

The following are examples of acts you can perform as a TMP. These acts **cannot** be delegated to another representative.

- Bind non-notice partners to a settlement agreement under section 6224 of the Internal Revenue Code and, under certain circumstances, binding all partners to a settlement agreement under Tax Court Rule 248.
- File a request for administrative adjustments on behalf of the partnership under section 6227 of the Internal Revenue Code.

**Fiduciary.** If you are a fiduciary (trustee, executor, administrator, receiver, or guardian) of a taxpayer, you are deemed to be the taxpayer. For this reason you are not required to file a power of attorney. However, a fiduciary should file Form 56, *Notice Concerning Fiduciary Relationship*, to notify the IRS of the fiduciary relationship.

**Note.** If you, as a fiduciary, wish to authorize an individual to represent or perform certain acts on your behalf, you must file a power of attorney authorizing that individual to act on your behalf.

**Nonwritten consents.** The IRS is allowed to discuss with a third party designee, tax return or return information after receiving your nonwritten (oral) consent. Under this temporary regulation, the IRS is permitted to disclose information to any person accompanying you to a meeting, interview, or participating with you, in a telephone conversation with the IRS. Before any disclosure of information, the IRS must verify the following.

- The date, nature, and extent of information or assistance requested.
- The return or return information to be disclosed.
- The identity of the taxpayer and the designee.

**Note.** Like Form 8821, a nonwritten consent cannot be used to designate an individual to represent you. If you want to name a representative, you must use Form 2848.

## How Do I Fill Out Form 2848?

The following example illustrates how to complete Form 2848. The completed form is shown on the next pages.

**Example.** Stan and Mary Doe have been notified that their joint tax return (Form 1040) for 2002 is being examined. They have decided to appoint Jim Smith, an

enrolled agent, to represent them in this matter and any future matters concerning the return. Jim, who has prepared returns at the same location for years, already has a Centralized Authorization File (CAF) number assigned to him. Stan and Mary do not want Jim to sign any agreements, pay additional taxes, or receive any refund checks. They want copies of all notices and written communications sent to Jim. This is the first time Stan and Mary have given power of attorney to anyone. They should complete one Form 2848 as follows.

**Line 1—Taxpayer information.** They enter their names, street address, and social security numbers in the spaces provided.

**Line 2—Representative(s).** They enter the name and current address of their chosen representative, Jim Smith. They also enter Mr. Smith's CAF number, his telephone number, and his fax number. Mr. Smith's address, telephone number, and fax number have not changed since the IRS issued his CAF number, so Stan and Mary do not check the boxes in the second column.

**Line 3—Tax matters.** They enter "income" for the type of tax, "1040" for the form number, and "2002" for the tax year.

**Line 4—Specific use not recorded on Centralized Authorization File (CAF).** Stan and Mary make no entry on this line because they do not want to restrict the use for their power of attorney to a specific use that is not recorded on the CAF. See *Preparation of Form — Helpful Hints*, earlier.

**Line 5—Acts authorized.** Stan and Mary want to sign any agreement that reflects changes to their 2002 income tax liability, so they restrict the acts Mr. Smith is authorized to perform by writing "taxpayers must sign any agreement form" on line 5. If they had chosen, they could have listed other restrictions on line 5.

**Line 6—Receipt of refund checks.** They make no entry on line 6 because they want any refund checks sent directly to them.

**Line 7—Notices and communications.** Stan and Mary make no entry on line 7 because they want the original notices and communications sent to them, and the copies sent to Mr. Smith.

**Line 8—Retention/revocation of prior power(s) of attorney.** Stan and Mary are filing their first power of attorney, so they make no entry on this line. However, if they had filed prior powers of attorney, the filing of this current power would automatically revoke any earlier ones for the same tax matter(s). Therefore, to retain an earlier power of attorney, they would need to have checked the box on line 8 and attached a copy of the prior power of attorney that they wanted to remain in effect.

If Stan and Mary decide later that they can handle the examination on their own, they can revoke the power of attorney. (See *Revocation of Power of Attorney/Withdrawal of Representative*, earlier, for the special rules that apply.)

**Line 9—Signature of taxpayer(s).** This is a joint authorization (see line 1), so both Stan and Mary must sign and date the form. If they do not, the IRS cannot accept it.

**Part II—Declaration of Representative.** Jim Smith must complete this part of Form 2848. If he does not sign this part, the IRS cannot accept the form.

## What Happens to the Power of Attorney When Filed?

A power of attorney will be recognized after it is received, reviewed, and determined by the IRS to contain the required information. However, until a power of attorney is entered on the CAF system, IRS personnel may be unaware of the authority of the person you have named to represent you. Therefore, during this interim period, IRS personnel may request that you or your representative bring a copy to any meeting with the IRS.

## Processing and Handling

How the power of attorney is processed and handled depends on whether it is a complete or incomplete document.

**Incomplete document.** If Form 2848 is incomplete, the IRS will attempt to secure the missing information either by writing or telephoning you or your representative. For example, if your signature or signature date is missing, the IRS will contact you. If information concerning your representative is missing and information sufficient to make a contact (such as an address and/or a telephone number) is on the document, the IRS will try to contact your representative.

In either case, the power of attorney is not considered valid until all required information is entered on the document. The individual(s) named as representative(s) will not be recognized to practice before the IRS, on your behalf, until the document is complete and accepted by the IRS.

**Complete document.** If the power of attorney is complete and valid, the IRS will then take action to recognize the representative. In most instances, this involves processing the document on the CAF system. Recording the data on the CAF system enables the IRS to automatically direct copies of mailings to authorized representatives and to instantly recognize the scope of authority granted.

**Documents not processed on CAF.** Specific-use powers of attorney are not processed on the CAF system (see *Preparation of Form — Helpful Hints*, earlier). For example, a power of attorney that is a one-time or specific-issue grant of authority is not processed on the CAF system. These documents remain with the related case files. In this situation, you should check the box on line 4 of Form 2848. If it is checked, the representative should bring a copy of the power of attorney to each meeting with the IRS.

## Power of Attorney and Declaration of Representative

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

▶ Type or print. ▶ See the separate instructions.

**Part I Power of Attorney**  
**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address  <i>Stan and Mary Doe          1040 Any Street          Anytown, Virginia 22000</i>	<b>Social security number(s)</b> <i>000 : 00 : 0001</i>  <i>000 : 00 : 0002</i>  <b>Daytime telephone number</b> (    )	<b>Employer identification number</b>  :  <b>Plan number (if applicable)</b>
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hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address <i>Jim Smith          1065 Any Street          Anytown, Virginia 22000</i>	CAF No. .... <i>6800-06530R</i> ..... Telephone No. .... <i>703 555-4321</i> ..... Fax No. .... <i>703 555-5432</i> ..... Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. .... Telephone No. .... Fax No. .... Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. .... Telephone No. .... Fax No. .... Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax matters**

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
<i>Income</i>	<i>1040</i>	<i>2002</i>

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific uses not recorded on CAF.**

**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
*Taxpayers must sign any agreement form*  
 \_\_\_\_\_  
 \_\_\_\_\_

**6 Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ \_\_\_\_\_



- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box
- b** If you do not want any notices or communications sent to your representative(s), check this box

**8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here.

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**9 Signature of taxpayer(s).** If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Stan Doe		2/21/04	
Signature		Date	Title (if applicable)
Stan Doe	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Print Name	PIN Number	Print name of taxpayer from line 1 if other than individual	
Mary Doe		2/21/04	
Signature		Date	Title (if applicable)
Mary Doe	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Print Name	PIN Number		

**Part II Declaration of Representative**

**Caution:** *Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
  - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
  - d** Officer—a bona fide officer of the taxpayer’s organization.
  - e** Full-Time Employee—a full-time employee of the taxpayer.
  - f** Family Member—a member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
  - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
  - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date
c	90-99999	Jim Smith	2/21/04

## Dealing With the Representative

After a valid power of attorney is filed, the IRS will recognize your representative. However, if it appears the representative is responsible for unreasonably delaying or hindering the prompt disposition of an IRS matter by failing to furnish, after repeated requests, nonprivileged information, the IRS can contact you directly. For example, in most instances in which a power of attorney is recognized, the IRS will contact the representative to set up appointments and to provide lists of required items. However, if the representative is unavailable, does not respond to repeated requests, and does not provide required items (other than items considered privileged), the IRS can bypass your representative and contact you directly.

If a representative engages in conduct described above, the matter can be referred to the Office of Professional Responsibility for consideration of possible disciplinary action.

**Notices and other correspondence.** If you have a recognized representative, you and the representative will receive notices and other correspondence from the IRS (either the original or a copy), unless you checked box (b) on line 7 of Form 2848 or placed a similar restriction on your authorization of a representative (power of attorney). If the power of attorney is processed on the CAF system, the IRS will send your representative(s) a duplicate of all computer-generated correspondence that is sent to you. This includes notices and letters produced either at the Martinsburg Computing Center, or other IRS centers. The IRS employee handling the case is responsible for ensuring that the original and any requested copies of each manually-generated correspondence are sent to you and your representative(s) in accordance with your authorization.

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## How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

**Contacting your Taxpayer Advocate.** If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at 1-877-777-4778.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call 1-800-829-4059 if you are a TTY/TDD user.

- Visit the website at [www.irs.gov/advocate](http://www.irs.gov/advocate).

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

**Free tax services.** To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



**Internet.** You can access the IRS website 24 hours a day, 7 days a week at [www.irs.gov](http://www.irs.gov) to:

- Download forms, instructions, and publications.
- Order IRS products online.
- See answers to frequently asked tax questions.
- Search publications online by topic or keyword.
- Send us comments or request help by email.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



**Fax.** You can get over 100 of the most requested forms and instructions 24 hours a day, 7 days a week, by fax. Just call 703-368-9694 from your fax machine. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you. For help with transmission problems, call 703-487-4608. Long-distance charges may apply.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-829-3676 to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.

**Evaluating the quality of our telephone services.** To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the

IRS assistor and does not keep a record of any taxpayer's name or tax identification number.

- We sometimes record telephone calls to evaluate IRS assistors objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.



**Walk-in.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county governments, credit unions, and office supply stores have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.



**Mail.** You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response within 10 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**  
Western Area Distribution Center  
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**  
Central Area Distribution Center

P.O. Box 8903  
Bloomington, IL 61702-8903

- **Eastern part of U.S. and foreign addresses:**  
Eastern Area Distribution Center  
P.O. Box 85074  
Richmond, VA 23261-5074



**CD-ROM.** You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms and instructions.
- Popular tax forms that may be filled in electronically, printed out for submission, and saved for record-keeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling 1-877-233-6767 or on the Internet at [www.irs.gov](http://www.irs.gov). The first release is available in mid-December and the final release is available in late January.

IRS Publication 3207, *Small Business Resource Guide*, is an interactive CD-ROM that contains information important to small businesses. It is available in mid-February. You can get a free copy by calling 1-800-829-3676 or on the Internet at [www.irs.gov](http://www.irs.gov).



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## Glossary

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The definitions in this glossary are the meanings of the terms as used in this publication. The same term used in another publication may have a slightly different meaning.

**Attorney-in-fact:** An agent authorized by a person under a power of attorney to perform certain act(s) or kind(s) of acts for that person.

**CAF number:** The Centralized Authorization File number issued by IRS to each representative whose power of attorney, and each designee whose tax information authorization, has been recorded on the CAF system.

**Centralized Authorization File (CAF) System:** The computer file system containing information regarding the authority of individuals appointed under powers of attorney or persons designated under the tax information authorization system. This system gives IRS personnel quicker access to authorization information.

**Commissioner:** The Commissioner of the Internal Revenue Service.

**Durable power of attorney:** A power of attorney that is not subject to a time limit and that will continue in force after the incapacitation or incompetency of the grantor (the taxpayer).

**Enrolled agent:** Any individual who is enrolled under the provisions of Treasury Department Circular No. 230 to practice before the IRS.

**Fiduciary:** Any trustee, executor, administrator, receiver, or guardian that stands in the position of a taxpayer and acts as the taxpayer, not as a representative.

**General power of attorney:** A power of attorney that authorizes the attorney-in-fact to perform any and all acts the taxpayer can perform.

**Government officer or employee:** Any officer or employee of a state or the United States in the executive, legislative, or judicial branch of the gov-

ernment, or in any agency of the United States, including the District of Columbia.

**Limited power of attorney:** A power of attorney that limits the attorney-in-fact to certain specified act(s).

**Practitioner:** Generally an attorney, CPA, enrolled agent, or enrolled actuary authorized to practice before the IRS. Other individuals may qualify to practice temporarily or engage in limited practice before the IRS, however, they are not referred to as practitioners.

**Recognized representative:** An individual who is recognized to practice before the IRS.



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