(Rev. June 2008) Department of the Treasury Internal Revenue Service

Part I Power of Attorney

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150 For IRS Use Only

Received by: Name Telephone

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.					Function		
1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.						/	/
Taxpaye	er name(s) and address		Social security number(s)		Employer identification number		
					1		
			Daytime telephone numb	oer Plan	number (if :	annlic	ahle)
			Daytime telephone number Plan number (if applicable)			abicj	
hereby a	appoint(s) the following representative(s) as attorney(s)-in-fa	act:					
2 R	epresentative(s) must sign and date this form on page 2,	Part II.					
Name a	nd address		CAF No.				
			Telephone No.			-	
		Check if r	Fax No new: Address 🗌 Tele	phone No.	Fax	No. [
Name and address			CAF No.			-	
			Telephone No			-	
		Observatorité un	Fax No.	phone No.			_
Name and address		Check if r				No. l	
rvarrio a	and dedices		CAF No				
			Fax No				
		Check if r	new: Address Tele	phone No.	Fax	- No. [
	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				ne 3)
	Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, theck this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF						
l (do or	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 or add additional representatives, 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.						
Se se to	ee Unenrolled Return Preparer on page 1 of the instruction of the instruction of the instruction of the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular the extent provided in section 10.3(e) of Circular 230. See the student practitioner's (levels k and l) authority is limited (for	ons. An enrolled ular 230). An en e the line 5 inst	I actuary may only represe rolled retirement plan admit tructions for restrictions on	nt taxpayers nistrator may tax matters	to the external ronly representation to the external roll of the contract of the external roll of the external rol	nt pro ent ta n mos	vided in xpayers it cases,
Li	List any specific additions or deletions to the acts otherwise authorized in this power of attorney:						
-							
-							
-							
6 R	eceipt of refund checks. If you want to authorize a represe	entative named	on line 2 to receive, BUT N	IOT TO END	ORSE OR	CASH	, refund

Name of representative to receive refund check(s) ▶

checks, initial here _

__ and list the name of that representative below.

Page 2 Form 2848 (Rev. 6-2008) 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. If you also want the second representative listed to receive a copy of notices and communications, check this box . If you do not want any notices or communications sent to your representative(s), check this box 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 YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. 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. Signature Date Title (if applicable) Print name of taxpayer from line 1 if other than individual PIN Number Print Name Title (if applicable) Signature Date PIN Number Print Name 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 (levels k and l), 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 Circular 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: Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below. Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below. b c Enrolled Agent—enrolled as an agent under the requirements of Circular 230. Officer—a bona fide officer of the taxpayer's organization. Full-Time Employee—a full-time employee of the taxpayer. Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister). 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 Internal Revenue Service is limited by section 10.3(d) of Circular 230). Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 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 1 of the instructions. Student Attorney-student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230. Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)). ▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions. Designation—Insert Jurisdiction (state) or Signature Date above letter (a-r) identification