



## Publication 947

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# Practice Before the IRS and Power of Attorney



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## What's New

**Registered tax return preparers.** Registered tax return preparers may prepare and sign as the preparer tax returns and claims for refund and other documents for submission to the IRS. They may also represent taxpayers before revenue agents, customer service representatives, and similar IRS employees during an examination if they signed the return or claim for refund for the tax year or period under examination.

**Future developments.** The IRS has created a page on IRS.gov for information about Publication 947 at

www.irs.gov/pub947. Information about any future developments (such as legislation enacted after we release it) will be posted on that page.

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## Practitioners' Hotline

The Practitioner Priority Service® is a nationwide, toll-free hotline that provides professional support to practitioners with account-related questions. The toll-free number for this service is 1-866-860-4259.

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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, enrolled retirement plan agents, and enrolled actuaries can represent taxpayers before the IRS. Under special circumstances, other individuals, including registered tax return preparers, unenrolled return preparers, and students can represent taxpayers before the IRS. For details regarding taxpayer representation, see *Who Can Practice Before the IRS*, 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 write to us at the following address:

Internal Revenue Service  
Individual Forms and Publications Branch  
SE:W:CAR:MP:T:I  
1111 Constitution Ave. NW, IR-6526  
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.

You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Please put “Publications Comment” on the subject line. You can also send us comments from [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/), select “Comment on Tax Forms and Publications” under “Information About.”

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Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Tax questions.** If you have a tax question, check the information available on [IRS.gov](http://IRS.gov) or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

## Useful Items

You may want to see:

### Publications

- 1** Your Rights as a Taxpayer
- 470** Limited Practice Without Enrollment
- Circular No. 230** Regulations Governing Practice before the Internal Revenue Service

### Forms and Instructions

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

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## Practice Before the IRS

### 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  
Practitioner  
Recognized representative  
Registered tax return preparer  
Unenrolled tax return preparer

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The Office of Professional Responsibility and the Return Preparer Office generally are responsible for administering and enforcing the regulations governing practice before the IRS. The Office of Professional Responsibility generally has responsibility for matters related to practitioner conduct and exclusive responsibility for discipline, including disciplinary proceedings and sanctions. The Return Preparer Office is responsible for matters related to the authority to practice, including acting on applications for enrollment and administering competency testing and continuing education.

## 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, including tax returns, with the IRS for a taxpayer.
- Providing a client with written advice which has a potential for tax avoidance or evasion.

Furnishing information at the request of the IRS or appearing as a witness for the taxpayer is not practice before the IRS.

## Who Can Practice Before the IRS?

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 representative 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 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 the District of Columbia may practice before the IRS.

**Enrolled agents.** Any enrolled agent in active status who is not currently under suspension or disbarment from practice before the IRS may practice before the IRS.

**Enrolled retirement plan agents.** Any enrolled retirement plan agent in active status who is not currently under suspension or disbarment from practice before the IRS may practice before the IRS. The practice of enrolled retirement plan agents is limited to certain Internal Revenue Code sections that relate to their area of expertise, principally those sections governing employee retirement plans.

**Enrolled actuaries.** Any individual who is enrolled as an actuary by the Joint Board for the Enrollment of Actuaries who is not currently under suspension or disbarment from practice before the IRS 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.

**Student.** Under certain circumstances, a student who is supervised by a practitioner may request permission to represent another person before the IRS. For more information, see *Authorization for special appearances*, later.

**Registered tax return preparers and unenrolled return preparers.** A registered tax return preparer is an individual who has passed an IRS competency test and is authorized to prepare and sign tax returns as the preparer. An unenrolled return preparer is an individual other than an attorney, CPA, enrolled agent, enrolled retirement plan 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.

Registered tax return preparers and unenrolled return preparers may only represent taxpayers before revenue agents, customer service representatives, or similar officers and employees of the Internal Revenue Service (including the Taxpayer Advocate Service) during an examination of the taxable year or period covered by the tax return they prepared and signed. Registered tax return preparers and unenrolled return preparers cannot represent taxpayers, regardless of the circumstances requiring representation, before appeals officers, revenue officers, counsel or similar officers or employees of the Internal Revenue Service or the Department of Treasury. Registered tax return preparers and unenrolled return preparers cannot execute closing agreements, extend the statutory period for tax assessments or collection of tax, execute waivers, execute claims for refund, or sign any document on behalf of a taxpayer.

If the unenrolled return preparer does not meet the requirements for limited representation, you may file Form 8821 to allow the preparer to inspect your tax information and receive copies of notices sent to you by the IRS. 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 *Incompetence and Disreputable Conduct* shown later under *What Are the Rules of Practice*.

**Other individuals who may serve as representatives.** Because of their special relationship with a taxpayer, the following 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 includes 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 may 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, personal representative, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. 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, who is outside the United States, 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 Commissioner of Internal Revenue, or delegate, 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 Commissioner, or delegate, 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 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. The issuance of a CAF number does not indicate that an individual is either recognized or authorized to practice before the IRS. It merely confirms that a centralized file for authorizations has been established for the individual under that number.

**Students in LITCs and the STCP.** A student who works in a Low Income Taxpayer Clinic (LITC) or Student Tax Clinic Program (STCP) who is supervised by a practitioner may request permission to represent another person before the IRS. Authorization requests must be made to the Office of Professional Responsibility. If granted, a letter authorizing the student's special appearance and detailing any conditions related to the appearance will be issued. Students receiving an authorization letter generally can represent taxpayers before any IRS function or office subject to any conditions in the authorization letter. If you intend to have a student represent you, review the authorization letter and ask your student, your student's supervisor, or the Office of Professional Responsibility if you have questions about the terms of the authorization.

## 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, the IRS will not recognize a power of attorney that names the individual as a representative.

**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 inactive retirement status.
- Being suspended or disbarred by the Office of Professional Responsibility for violating the regulations governing practice before the IRS.

**Failure to meet requirements.** Individuals who fail to comply with the requirements for eligibility for renewal of enrollment will be notified by the IRS. The notice will explain the reason for noncompliance and provide the individual with an opportunity to furnish information for reconsideration. The individual has 60 days from the date of the notice to respond.

**Inactive roster.** An individual will be placed on the roster of inactive 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, or
- Does not satisfy the requirements of eligibility for renewal.

The individual must file an application for renewal **and** satisfy all requirements for renewal after being placed in inactive status. Otherwise, at the conclusion of the next renewal cycle, he or she will be removed from the roster and the enrollment or registration terminated.

**Inactive retirement status.** Individuals 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 **and** providing evidence that they have completed the required continuing professional education hours for the enrollment cycle or registration year.

**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

engaging in acts of disreputable conduct. For more information, see *Incompetence and 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 future 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 Return Preparer Office 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 *Incompetence and Disreputable Conduct*, later.

**Form 2587.** Applicants can apply to take the special enrollment examination by filing Form 2587, *Application for Special Enrollment Examination*. Form 2587 can be filed online, by mail, or by fax. For more information, see instructions and fees listed on the form. To get Form 2587, see *How To Get Tax Help*, later.

**Form 23 and Form 23-EP.** 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*, or Form 23-EP, *Application for Enrollment to Practice Before the Internal Revenue Service as an Enrolled Retirement Plan Agent*. The application must include a check or money order in the amount of the fee shown on Form 23 or Form 23-EP. Alternatively, payment may be made electronically pursuant to instructions on the forms. To get Form 23 or Form 23-EP, see *How To Get Tax Help*, later.

**Form 5434.** An individual may apply as an enrolled actuary on the basis of past employment with the IRS and technical experience by filing Form 5434, *Application for Enrollment*, with the Joint Board for the Enrollment of Actuaries. The application must include a check or money

order in the amount of the fee shown on Form 5434. To get Form 5434, see *How To Get Tax Help*, later.

**Period of enrollment.** An enrollment card will be issued to each individual whose enrollment application is approved. The individual is enrolled until the expiration date shown on the enrollment card or certificate. To continue practicing beyond the expiration date, the individual must request renewal of the enrollment by filing Form 8554, *Application for Renewal of Enrollment to Practice Before the Internal Revenue Service*, or Form 8554-EP, *Application for Renewal of Enrollment to Practice Before the Internal Revenue Service as an Enrolled Retirement Plan Agent (ERPA)*.

## What Are the Rules of Practice?

The rules governing practice before the IRS are published in the Code of Federal Regulations at 31 C.F.R. part 10 and reprinted in Treasury Department Circular No. 230 (Circular 230). An attorney, CPA, enrolled agent, enrolled retirement plan agent, registered tax return preparer, 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, except when the practitioner believes on reasonable belief and good faith that the information is privileged. Communications with respect to tax advice between a federally authorized tax practitioner and a taxpayer generally are confidential to the same extent that communication would be privileged if it were between a taxpayer and an attorney if the advice relates 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 any person, including a director, shareholder, officer, employee, agent, or representative of a corporation 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, or assist, 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 Circular 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 must not endorse or otherwise negotiate (cash) any refund check (including directing or accepting payment by any means, electronic or otherwise, in an account owned or controlled by the practitioner or any firm or other entity with whom the practitioner is associated) issued to the taxpayer.

## Incompetence and Disreputable Conduct

Any practitioner or unenrolled return preparer may be disbarred or suspended from practice before the IRS, or censured, for incompetence or 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 Circular 230.
- Willfully failing to file a federal 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 federal agency, body, or board.
- Knowingly aiding and abetting another person to practice before the IRS during a period of suspension, disbarment, or ineligibility of that other person.
- 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 censure, suspend or disbar any attorney, CPA, or enrolled agent who has violated Circular 230. A practitioner will be given the opportunity to demonstrate compliance with the rules before any disciplinary action is taken.

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## Authorizing a Representative

You may either represent yourself, or you may authorize an individual to represent you before the IRS. If you chose to have someone represent you, 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. If the authorization is not limited, the individual generally can perform all acts that you can perform. The authority granted to a registered tax return preparer or an unenrolled preparer is limited. For



information on the limits regarding registered tax return preparers, see Circular 230 §10.3(f). For information on the limits regarding unenrolled preparers, see Publication 470.

**Acts performed.** Any representative, other than a registered tax return preparer or an unenrolled return preparer, can usually perform the following acts.

1. Represent you before any office of the IRS.
2. 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.
3. Sign a consent to extend the statutory time period for assessment or collection of a tax.
4. Sign a closing agreement.

**Signing your return.** The representative named under a power of attorney is not permitted to sign your income tax return unless:

1. The signature is permitted under the Internal Revenue Code and the related regulations (see Regulations section 1.6012-1(a)(5)).
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 due to:

- 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.

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

**Disclosure of returns to a third party.** Your representative cannot execute consents that will allow the IRS to disclose tax return or return information to a third party unless you specifically delegate this authority to your 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 line 5 "Other" of the Form 2848 and 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 meeting with the IRS.
2. Prepare and file a written response to the IRS.

## Form Required

Use Form 2848 to appoint a recognized representative to act on your behalf before the IRS. Individuals 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 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(s).
- 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(s).
- 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 Circular 230,
3. I am authorized to represent the taxpayer(s) identified in the power of attorney, and
4. I am 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.

**Example.** John Elm, a taxpayer, signs a non-IRS durable power of attorney that names his neighbor and CPA, 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 CAF. It also enables the IRS to automatically send copies of notices and other IRS communications to your representative if you specify that your representative should receive those communications.

You can have your non-IRS power of attorney entered on the CAF system by attaching it to a completed 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, the husband and wife each file a separate Form 2848 if they both want to be represented. If only one spouse wants to be represented in the matter, that spouse files a 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 your representative. 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, attach additional Form(s) 2848. The IRS can send copies of notices and communications to two of your representatives. You **must**, however, check the boxes on line 2 of the Form 2848 if you want the IRS to routinely send copies of notices and communications to your representatives. If you do not check the boxes, your representatives will not routinely receive copies of notices and communications.

**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 taxes." Any Form 2848 with general references will be returned.

**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.

- Requests for a private letter ruling or technical advice.
- Applications for an employer identification number (EIN).



- Claims filed on Form 843, Claim for Refund and Request for Abatement.
- Corporate dissolutions.
- Requests for change of accounting method.
- Requests for change of accounting period.
- Applications for recognition of exemption under sections 501(c)(3), 501(a), or 521 (Forms 1023, 1034, or 1028).
- Request for a determination of the qualified status of an employee benefit plan (Forms 5300, 5307, or 5310).
- Application for Award for Original Information under section 7623.
- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS).
- Freedom of Information Act requests.

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 box 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.

## Where To File a Power of Attorney

Generally, you can mail or fax a paper Form 2848 directly to the IRS. To determine where you should file Form 2848, see *Where To File* in the instructions for Form 2848.

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.



*Your representative may be able to file Form 2848 electronically via the IRS website. For more information, your representative can go to [www.irs.gov](http://www.irs.gov) and under the Tax Professionals tab, click on e-services—Online Tools for Tax Professionals. If you complete Form 2848 for electronic signature authorization, do not file Form 2848 with the IRS. Instead, give it to your representative, who will retain the document.*

**Updating a power of attorney.** 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 original(s), including the center where the related return was, or will be filed.

A recognized representative may substitute or delegate authority if you specifically authorize your representative to substitute or delegate representation 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

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, mail or fax a copy of the previously executed power of attorney to the IRS, or if the power of attorney is for a specific matter, to the IRS office handling the matter. If the taxpayer is revoking the power of attorney, the taxpayer must write “REVOKE” across the top of the first page with a current signature and date below this annotation. If the representative is withdrawing from the representation, the representative must write “WITHDRAW” across the top of the first page with a current signature and date below this annotation. 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 or withdrawn, list the matters and periods, and must be signed and dated by the taxpayer or representative as applicable. If the taxpayer is revoking, list the name and address of each recognized representative whose authority is revoked. When the taxpayer is completely revoking authority, the form should state “remove all years/periods” instead of listing the specific tax matter, years, or periods. 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.

A power of attorney held by a student will be recorded on the CAF system for 130 days from the receipt date. If you are authorizing a student to represent you after that time, you will need to submit a current and valid Form 2848.

## When Is a Power of Attorney Not Required?

A power of attorney is not required when the third party is not dealing with the IRS as your representative. The following situations do not require a power of attorney.

- Providing information to the IRS.
- Authorizing the disclosure of tax return information through Form 8821, *Tax Information Authorization*, or other written or oral disclosure consent.
- Allowing the IRS to discuss return information with a third party via the checkbox provided on a tax return or other document.
- Allowing a tax matters partner or person (TMP) to perform acts for the partnership.
- Allowing the IRS to discuss return information with a fiduciary.

## How Do I Fill Out Form 2848?

The following example illustrates how to complete Form 2848. The two completed forms for this example are shown on the next pages.

**Example.** Stan and Mary Doe have been notified that their joint tax returns (Forms 1040) for 2009, 2010, and 2011 are being examined. They have decided to appoint Jim Smith, an enrolled agent, to represent them in this matter and any future matters concerning these returns. Jim, who has prepared returns at the same location for years, already has a Centralized Authorization File (CAF) number assigned to him. Mary does not want Jim to sign any agreements on her behalf, but Stan is willing to have Jim do so. 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 each complete a Form 2848 as follows.

**Line 1—Taxpayer information.** Stan and Mary must each file a separate Form 2848. On his separate Form 2848, Stan enters his name, street address, and social security number in the spaces provided. Mary does likewise on her separate Form 2848.

**Line 2—Representative(s).** On their separate Forms 2848, Stan and Mary each enters the name and current address of their chosen representative, Jim Smith. Both Stan and Mary want Jim Smith to receive notices and communications concerning the matters identified in line 3, so on their separate Forms 2848, Stan and Mary each checks the box in the first column of line 2. 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.** On their separate Forms 2848, Stan and Mary each enters "income" for the type of tax, "1040" for the form number, and "2009, 2010, and 2011" for the tax years.

**Line 4—Specific use not recorded on Centralized Authorization File (CAF).** On their separate Forms 2848, Stan and Mary make no entry on this line because they do not want to restrict the use of their powers of attorney to a specific use that is not recorded on the CAF. See *Preparation of Form — Helpful Hints*, earlier.

**Line 5—Acts authorized.** Mary wants to sign any agreement that reflects changes to her and Stan's joint 2009, 2010, and 2011 income tax liability, so she writes "Taxpayer must sign any agreement form" on line 5 of her Form 2848. Stan does not wish to restrict the authority of Jim Smith in this regard, so he leaves line 5 of his Form 2848 blank. If either Mary or Stan had chosen, they could have listed other restrictions on line 5 of their separate Forms 2848.

**Line 6—Retention/revocation of prior power(s) of attorney.** Stan and Mary are each filing their first powers 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 revoke any earlier ones for the same tax matter(s) unless they checked the box on line 6 and attached a copy of the prior power of attorney that they wanted to remain in effect.

If Mary later decides that she can handle the examination on her own, she can revoke her power of attorney even though Stan does not revoke his power of attorney. (See *Revocation of Power of Attorney/Withdrawal of Representative*, earlier, for the special rules that apply.)

**Line 7—Signature of taxpayer.** Stan and Mary each signs and dates his or her Form 2848. If a taxpayer does not sign, the IRS cannot accept the form.

**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.

## 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:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

|                                                                               |                                                                                                                                                                                                                                                                                                            |                                          |                             |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|
| Taxpayer name and address<br>Stan Doe<br>1040 Any Street<br>Anytown, VA 22000 | Taxpayer identification number(s)<br><p style="text-align: center;">000-00-0000</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Daytime telephone number<br/>703-555-1212</td> <td style="width: 40%;">Plan number (if applicable)</td> </tr> </table> | Daytime telephone number<br>703-555-1212 | Plan number (if applicable) |
| Daytime telephone number<br>703-555-1212                                      | Plan number (if applicable)                                                                                                                                                                                                                                                                                |                                          |                             |

hereby appoints 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<br>Jim Smith<br>1065 Any Street<br>Anytown, VA 22000<br>Check if to be sent notices and communications <input checked="" type="checkbox"/> | CAF No. 6800-06530R<br>PTIN _____<br>Telephone No. 703 555-4321<br>Fax No. 703 555-5432<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address<br><br>Check if to be sent notices and communications <input type="checkbox"/>                                                             | CAF No. _____<br>PTIN _____<br>Telephone No. _____<br>Fax No. _____<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>                     |
| Name and address<br><br>Check if to be sent notices and communications <input type="checkbox"/>                                                             | CAF No. _____<br>PTIN _____<br>Telephone No. _____<br>Fax No. _____<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>                     |

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

| Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3) | Tax Form Number (1040, 941, 720, etc.) (if applicable) | Year(s) or Period(s) (if applicable) (see instructions for line 3) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------|
| Income Tax                                                                                                                                                                      | 1040                                                   | 2009, 2010, 2011                                                   |
|                                                                                                                                                                                 |                                                        |                                                                    |
|                                                                                                                                                                                 |                                                        |                                                                    |

**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.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I 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 representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties;  Substitute or add representative(s);  Signing a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_ (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**6 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 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.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. 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 TO THE TAXPAYER.**

Stan Doe Signature 12/21/2012 Date \_\_\_\_\_ Title (if applicable)

Stan Doe Print Name  PIN Number \_\_\_\_\_ Print name of taxpayer from line 1 if other than individual

**Part II Declaration of Representative**

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 practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the 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 Circular 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 (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-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 Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
  - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
  - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r 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. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

| Designation—Insert above letter (a-r) | Licensing jurisdiction (state) or other licensing authority (if applicable) | Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information. | Signature | Date       |
|---------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| c                                     | VA                                                                          | 90-99999                                                                                                                            | Jim Smith | 12/21/2012 |
|                                       |                                                                             |                                                                                                                                     |           |            |
|                                       |                                                                             |                                                                                                                                     |           |            |

## 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:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

|                                                                               |                                                                                                                                                                                                                                                                                                                    |                                          |                             |
|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------|
| Taxpayer name and address<br>Mary Doe<br>1040 Any Street<br>Anytown, VA 22000 | Taxpayer identification number(s)<br><div style="text-align: center;">000-00-0001</div> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Daytime telephone number<br/>703-555-1212</td> <td style="width: 50%; border: none;">Plan number (if applicable)</td> </tr> </table> | Daytime telephone number<br>703-555-1212 | Plan number (if applicable) |
| Daytime telephone number<br>703-555-1212                                      | Plan number (if applicable)                                                                                                                                                                                                                                                                                        |                                          |                             |

hereby appoints 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<br>Jim Smith<br>1065 Any Street<br>Anytown, VA 22000<br>Check if to be sent notices and communications <input checked="" type="checkbox"/> | CAF No. 6800-06530R<br>PTIN _____<br>Telephone No. 703 555-4321<br>Fax No. 703 555-5432<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address<br><br>Check if to be sent notices and communications <input type="checkbox"/>                                                             | CAF No. _____<br>PTIN _____<br>Telephone No. _____<br>Fax No. _____<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>                     |
| Name and address<br><br>Check if to be sent notices and communications <input type="checkbox"/>                                                             | CAF No. _____<br>PTIN _____<br>Telephone No. _____<br>Fax No. _____<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>                     |

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

| Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3) | Tax Form Number (1040, 941, 720, etc.) (if applicable) | Year(s) or Period(s) (if applicable) (see instructions for line 3) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------|
| Income Tax                                                                                                                                                                      | 1040                                                   | 2009, 2010, 2011                                                   |
|                                                                                                                                                                                 |                                                        |                                                                    |

**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.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I 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 representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

- Disclosure to third parties;     Substitute or add representative(s);     Signing a return; \_\_\_\_\_
- Other acts authorized: \_\_\_\_\_  
(see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
 Taxpayer must sign any agreement form.  
 \_\_\_\_\_  
 \_\_\_\_\_

**6 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 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.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. 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 TO THE TAXPAYER.**

Mary Doe

12/21/2012

Signature

Date

Title (if applicable)

Mary Doe

Print Name

PIN Number

Print name of taxpayer from line 1 if other than individual

**Part II Declaration of Representative**

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 practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the 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 Circular 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 (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-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 Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
  - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
  - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r 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. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

| Designation—Insert above letter (a-r) | Licensing jurisdiction (state) or other licensing authority (if applicable) | Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information. | Signature | Date       |
|---------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
| c                                     | VA                                                                          | 90-99999                                                                                                                            | Jim Smith | 12/21/2012 |
|                                       |                                                                             |                                                                                                                                     |           |            |
|                                       |                                                                             |                                                                                                                                     |           |            |



## 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 take action to recognize the representative. In most instances, this includes processing the document on the CAF system. Recording the data on the CAF system enables the IRS to direct copies of mailings to authorized representatives and to readily 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. In these situations, the representative should bring a copy of the power of attorney to each meeting with the IRS.

## 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 routinely receive notices and other correspondence from the IRS (either the original or a copy) if you checked the

box in the left column of line 2 of Form 2848. 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 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.

**Free help with your return.** Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low and moderate income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, visit [IRS.gov](http://IRS.gov) or call 1-800-906-9887 or 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at [www.aarp.org/money/taxaide](http://www.aarp.org/money/taxaide).

For more information on these programs, go to [IRS.gov](http://IRS.gov) and enter keyword "VITA" in the upper right-hand corner.



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

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your refund. Go to [IRS.gov](http://IRS.gov) and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.

- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant available online at [www.irs.gov/individuals](http://www.irs.gov/individuals).
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



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

- *Ordering forms, instructions, and publications.* Call 1-800-TAX -FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.
- *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.
- *Refund information.* To check the status of your refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- *Other refund information.* To check the status of a prior-year refund or amended return refund, call 1-800-829-1040.

**Evaluating the quality of our telephone services.** To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate

the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



**Walk-in.** Many products and services are available on a walk-in basis.

- *Products.* 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 government offices, credit unions, and office supply stores have a collection of products available to print from a CD 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.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to [www.irs.gov/localcontacts](http://www.irs.gov/localcontacts) or look in the phone book under *United States Government, Internal Revenue Service*.



**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Taxpayer Advocate Service.** The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all.

TAS can help if you can't resolve your problem with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded to you by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov) can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at [www.irs.gov/advocate](http://www.irs.gov/advocate).

**Low Income Taxpayer Clinics (LITCs).** Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on [www.irs.gov/advocate](http://www.irs.gov/advocate) or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

**Free tax services.** Publication 910, *IRS Guide to Free Tax Services*, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.



**DVD for tax products.** You can order Publication 1796, *IRS Tax Products DVD*, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Links to other Internet based Tax Research Materials.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
  - The first release will ship the beginning of January.
  - The final release will ship the beginning of March.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).

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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 the 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 principal (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:** An individual who is an officer or employee of the executive, legislative, or judicial branch of a state or of the United States Government; an officer or employee of the District of Columbia; a Member of Congress.

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

**Practitioner:** Generally, an attorney, CPA, enrolled agent, enrolled retirement plan agent, registered return preparer, 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.

**Registered tax return preparer:** An individual who has passed an IRS competency test and is authorized to prepare and sign tax returns.

**Unenrolled return preparer:** An individual other than an attorney, CPA, enrolled agent, enrolled retirement plan agent, registered tax return preparer, 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.



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