# **Common Reasons** for Rejection

- Missing taxpayer/representative identification information.
- Non-specific tax matter identification ("All Years" or "All future periods" are not acceptable.)
- Missing prior Form 2848 to retain the previous representation.
- Missing taxpayer signature and/or date or title of officer of the business/company, if applicable.
- Missing Designation; Licensing Jurisdiction or Authority; Bar, License, Certification, Registration or Enrollment Number or representative signature and/or date.
- Missing taxpayer/representative signature and/or date for revocation or withdrawal.
- Unenrolled Return Preparer (designation h) or Registered Tax Return Preparer (designation i) did not prepare the tax return and/or the return is not under Examination.

## **Contact Information**

Forms 2848 for domestic taxpayers are processed at the Memphis and Ogden Account Management Centers. Forms 2848 for international taxpayers are processed at the Philadelphia Accounts Management Center.

> Memphis Accounts Management Center 5333 Getwell Road, Stop 8423 Memphis, TN 38118 Fax (855) 214-7519

Ogden Accounts Management Center 1973 North Rulon White Blvd., Stop 6737 Ogden, UT 84404 Fax (855) 214-7522

#### Philadelphia Accounts Management Center

International POA Requests 2970 Market Street, MS 3-E08 123, Philadelphia, Pa 19104 Fax (855) 772-3156 Fax (267) 941-1017

For on-line assistance and information, visit IRS web site at www. irs.gov or refer to Form 2848 Instructions for more infomation regarding preparation.

# **Power** of **Attorney**

A guide to preparing Form 2848, Power of Attorney and Declaration of Representative



### Recent Changes to Form 2848

- Joint filers must complete and submit separate Forms 2848 for the powers of attorney to be recorded on the Centralized Authorization File.
- Copies of notices and communications are no longer routinely sent to the taxpayer's representative. Taxpayers can "check the boxes", to have copies of notices and communications sent to up to two representatives.
- The IRS no longer accepts taxpayer requests to have their refund checks routinely sent to their representative.
- Registered Tax Return Preparers have been added to the list of individuals eligible to practice and will use designation level i.
- Students who have received special permission to practice before the IRS will use designation level k.

# Helpful Hints for Preparing Form 2848

- Line 1, Taxpayer Information Provide all taxpayer information readily available for identification, i.e., Taxpayer name, address, Social Security or Employer Identification Number(s),telephone number and Employee Plan Number.
- Line 2, Representative Information Provide the representative information, i.e., Representative name, address, telephone and fax numbers, as well as the representative's CAF number, if previously assigned. Check the appropriate boxes if the representative is to be sent notices and communications and/or the representative's information requires an update. Be sure to include the representative's PTIN, if applicable.
- Line 3, Tax Matters Provide type of tax matter, i.e., income, employment, tax form number, i.e., 1040, 941, and year(s) or period(s). A dash is acceptable in lieu of the word through, i.e. 2000-2009. Up to 3 future years may be submitted on Form 2848; however, an Unenrolled Return Preparer or Registered Tax Return Preparer cannot submit future year(s) or period(s).

| Line 4, Specific Use – N | t recorded on the | e CAF database. |
|--------------------------|-------------------|-----------------|
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| Departr | 2848<br>March 2012)<br>nent of the Treasury<br>Revenue Service                                   | and Decl   |  | of Re  | rney<br>presentative<br>ate instructions.   |  | OMB No. 1545-0150<br>For IRS Use Only<br>Received by:<br>Name  |  |  |
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| Par     | Caution:   | of Attorney<br>A separate Form 2848 should be c<br>impose other than representation be   | Telephone<br>Function  |  |   |  |  |  |  |
| 1       |  | ation. Taxpayer must sign and date th  |  |  | 7.  |  | Date / /   |  |  |
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|         |  |  |  |  | Daytime telephone number  | r Plan r   | number (if applicable)   |  |  |
| ereb    | appoints the follo   | owing representative(s) as attorney(s)-  | -in-fact:  |  |   |  |  |  |  |
| 2       |  | (s) must sign and date this form on p  | age 2, Part II.  |  |   |  |  |  |  |
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|         |  | ne, Employment, Payroll, Excise, Estate, Gift,<br>PLR, FOIA, Civil Penalty, etc.) (see instructions  |  | (1040, 9   | Tax Form Number<br>441, 720, etc.) (if applicable   |  | r Period(s) (if applicable<br>istructions for line 3)  |  |  |
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| 4       |  | ot recorded on Centralized Authoria<br>See the instructions for Line 4. Specifi  |  |  |   |  |  |  |  |
| 5       | information and<br>sign any agreer<br>amounts paid to<br>unless the appro                        | d. Unless otherwise provided below<br>to perform any and all acts that I can<br>ments, consents, or other documen<br>the client in connection with this rej<br>portate box(es) below are checked, th<br>ation to a third party, substitute anoth                           | n perform with<br>nts. The repr<br>presentation<br>le representat  | n respect t<br>resentative<br>(including<br>tive(s) is (ar | b the tax matters described<br>(s), however, is (are) not a<br>refunds by either electronic<br>e) not authorized to execut                | I on line 3, for<br>authorized to<br>means or pa<br>e a request fo   | example, the authority<br>receive or negotiate a<br>per checks). Additional<br>r disclosure of tax return      |  |  |
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|         | List any specific  |  |  |  |   |  |  |  |  |
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| For Pr  |  |  |  |  | Cat. No. 11980J   |  | Form 2848 (Rev. 3-20   |  |  |

Line 5, Acts Authorized – Provide or list any specific additions or deletions to the acts authorized to the representative(s) for the Form 2848. Check boxes are provided for Disclosure to third parties, Substitute or add representative(s) and Signing a return.

Line 6, Retention/Revocation of prior Power(s) of Attorney – The filing of a subsequent Form 2848 for previously filed tax matters automatically revokes earlier power(s) of attorney on file. If you wish to keep an existing Form 2848 in effect, check the box and attach a copy of the Form 2848 you wish to remain in effect. Otherwise, all prior Forms 2848 will be removed.

Line 7, Signature of taxpayer – In order to receive representational authority, the taxpayer must sign and date the Form 2848.

| Signature of taspage: If a tax matter concerns a year in which a joint return was filed, the husband and wife must each lise asget     of stations years if it as any expensional weigh (and years arguments).     If NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.     Signature  |                              | of attorney automatically revokes all earlier p<br>or periods covered by this document. If you d<br>/ANT TO REMAIN IN EFFECT. | natters and years                         | Revenue Service for the same m<br>ey, check here   | n file with the Internal F<br>a prior power of attorne | attorney o<br>to revoke                               |
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| Signature         Date         Title (if applicable)           Signature         Date         Title (if applicable)           Print Name         Print Number         Print name of taxpayer from line 1 if other than           Print Name         Print Number         Print name of taxpayer from line 1 if other than           If an outcarrently under suspension or diabarment from practice before the Internal Revenue Service:         Image: Comparison of Representative           If an outcarrently under suspension or diabarment from practice before the Internal Revenue Service:         Image: Comparison of adarment from practice before the Internal Revenue Service:           If an one of the following:         Image: Comparison of Representative         Image: Comparison of Representative           I an one of the following:         Image: Comparison of Representative in the print of the printsdciton shown below.         Image: Comparison of Representative in the regularence of Circular 230.           I officer Land Exactority of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, etcparent did, brother, or sitter).         Image: Representative in the subject's organization.           I for the Return Person - representation and have signed the return. See Notece 2011-6 and Special rules for registered tax return preparer and return under assemical initiated by scalability of Circlar 230.           I burneride Return Person - representation to registered tax return preparer and return preparer - representad anoretice before the Internal Revenue Service is limite  |                              | E RETURNED TO THE TAXPAYER.   | ORNEY WILL B                              | ED, THIS POWER OF ATTO   | SIGNED AND DAT   | ► IF NO   |
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| Family Member – a member of the tapayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-paren<br>child, borber, or steer).     Genetal Actuary – erroled as an actuary by the Joint Board for the Errollment of Actuaries under 29 U.S.C. 1242 (the authority to prac-<br>tice Internal Revenue Service is limited by sector 10.3(g) of Circular 201.     Joint Compare – Your authority to practice before the Internal Revenue Service is limited. Your must have been eligible to a<br>return under examination and have signed the inturn. See Notes 2011-6 and Special rules for regulatered tax term prepares<br>in the Internal Revenue Service is limited. You must have been eligible to a<br>strutur, prepares in the Instructions.     Jegisteed Tax Return Prepare – registered tax term prepares and under the requirements of section 10.4 of Circular 20. Vour author<br>prepares in the Instructions.     Jegisteed Tax Return Prepare – registered tax term prepares in due to the requirements of section 10.4 of Circular 20. Vour author<br>preturn. See Notes 2011-6 and Special rules for registered tax term prepares and under examination and have sign<br>return. See Notes 2011-6 and Special rules for registered tax term prepares and under earlier in the Instruction<br>struting of the STCP under section 10.1(g) of Circular 20. See Instructions for Part II for additional information and requirements.     Foreide Retirement Plan Agent–enrolled as a retirement plan agent under the requirements of Circular 20 the authority to practice b<br>Internal Revenue Service is limited by section 10.3(g).     FTHIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY<br>RETURNE REPRESENTATION FOR REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ALTORNEY<br>RETURNE REPRESENTATION FOR REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ALTORNEY<br>RETURNE Representations and the return vortile, coalion, or relationship to the taxpayer in the "Licensing Juridiction" column. See the instruction<br>remore information.     Figuinguingu |                              |   |   |  |  |   |
| child, brother, or sister).     9 Errolled Actume-renolide as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to pract<br>the Internal Revenue Service is limited by section 10.3(d) of Circular 230).     10 Hornolde Return Preparer – Analysis before the Internal Revenue Service is limited. You must have been eligible to a<br>return preparer since authority to practice before the Internal Revenue Service is limited. You must have been eligible to a<br>return preparer in the instructions.     Indepleted Table Section 10.4 of Circular 230, bit and the requirements of section 10.4 of Circular 230, bit and<br>return preparers in the instructions.     Indepleted Table Section 10.4 of Circular 230, bit and the requirements of section 10.4 of Circular 230, bit and the requirements of section 10.4 of Circular 230, bit and the requirements of section 10.4 of Circular 230, bit and the requirements of section 10.4 of Circular 230, bit and the requirements of section 10.4 of Circular 230, bit and the requirements of section 10.4 of Circular 230, bit and the requirements of a section 10.4 of Circular 230, bit and the requirements of a section 10.4 of Circular 230, bit and the requirements of Circular 230 (the authority to practice bit herein Revenue Service in limit by section 10.3 of Circular 230, bit and the requirements of Circular 230 (the authority to practice bit herein Revenue Service in limit by section 10.3 of Circular 230, bit and the requirements of Circular 230 (the authority to practice bit herein Revenue Service in limit by section 10.3 of Circular 230, bit and the requirements of Circular 230 (the authority to practice bit herein Revenue Service in limit by section 10.3 of Circular 230, bit and the requirements of Circular 230 (the authority to practice bit herein Revenue Service in limit by section 10.3 of Circular 230, bit and the instructions for Pril I for a Addow and formation information instructions for Pril I for a Addow and the instructions   | -norent sten-                | parent child grandparent grandchild step-p  | avampla enouea                            |  |  |   |
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| Student Attorney or CRA-meakes permission to practice before the IRS by virtue of his/her status as a taik, basines, or accounting up<br>working in LTC or STCP under section 10.7(d) of Cruzific 230. See instructions for Part If or additional information and regularements.<br>Fondel Reterement Plan Agent—enrolled as a reterement plan agent under the requirements of Circular 230 (the authority to practice b<br>Internal Reveneem Status of the section 10.7(d) of Circular 230. See instructions for Part If for Additional information and requirements).<br>Fortune Service is limited by section 10.3(d)<br>Fortune Service is limited by section 10.3(d)<br>Fortune Service is limited by section 10.3(d)<br>Fortune Retrieves UNEST SIGNING NAD DATED, THE POWER OF ATTORNEY<br>RETURNED. REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY<br>RETURNED. REPRESENTATIVE SINUEST SIGNING LABOVE: See the instructions of Part<br>Fortune and the retry our title, position, or relationship to the taxpayer in the "Licensing jurisdiction"<br>(table) or other<br>Information and the retry our title, position, or relationship to the taxpayer in the "Licensing jurisdiction"<br>(table) or other<br>Information and the retry our title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions of Part If or<br>Signature<br>Information and the retry our title, position or positent or position or position or position or position or position o   | e signed the                 | o sign the return under examination and have a  | ave been eligible t                       | gistered as a tax return preparer<br>e Service is limited. You must ha                     | x Return Preparer—reg<br>re the Internal Revenue       | i Registered T<br>practice before                     |
| Internal Revenue Service is limited by section 10.3(e)).  IF ITS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Pe Net: For designations of 4, enter your title, position, or relationship to the taxpayer in the "Loensing jurisdiction" column. See the instruction for more information.  Designation- Licensing jurisdiction (static) or other (static) or o                                      | ting student<br>ents.        | his/her status as a law, business, or accountin<br>rt II for additional information and requirement                           | e IRS by virtue of<br>instructions for Pa | permission to practice before the<br>ion 10.7(d) of Circular 230. See i                    | ney or CPA—receives p<br>'C or STCP under secti        | k Student Attor<br>working in LI                      |
| Bertunneo. Representatives Must's tigen in the Onder ListED in Lint2 ABOVE. See the instructions for P2 Note: For designations d-1, enter your tills, position, or relationship to the taxpayer in the "Leansing jurisdiction" column. See the instruction for more information.           Designation-<br>Insert above<br>Iteration_<br>Inter eabove         Licensing jurisdiction<br>(state) or other<br>Usersing authorized for Part II for<br>See instructions for Part II for   | lice before the              | ments of Circular 230 (the authority to practic   | t under the require                       | rolled as a retirement plan agent<br>y section 10.3(e)).                                   | ement Plan Agent—en<br>nue Service is limited b        | <ul> <li>r Enrolled Reti<br/>Internal Reve</li> </ul> |
| Note F or designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instruction<br>from or information.           Designation-<br>insert above<br>licensing jurisdiction<br>(state) or other<br>licensing autombit<br>(state) or other         Licensing jurisdiction<br>(state) or other<br>(state) or other<br>(state) or other         Big location<br>(state) or other<br>(state) or other         Big location<br>(state) or other<br>(state) or other   | NEY WILL                     | D DATED, THE POWER OF ATTORN  | OT SIGNED AN                              | REPRESENTATIVE IS NO   | DECLARATION OF   | ▶ IF THIS   |
| for more information. Designation- Licensing underlicition Bar, license, certification, registration, or enrollment runber (if applicable), Signature Signature Signature   |                              |   |   |  |  |   |
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PART II - Declaration of Representative - Provide the correct designation level of the representative (a, b, c, d, e, f, g, h, i, k, or r); licensing jurisdiction or other licensing authority; and bar, license, certification, registration, or enrollment number. Designations level h and i will provide their PTIN and level k will provide LITC or STCP, as appropriate. The representative(s) must sign and date the Form 2848. The number of days between the taxpayer and representative signatures cannot exceed 45 days for domestic or 60 days for international unless the taxpayer signs after the representative.