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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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.

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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.