

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

► Type or print. ► See the separate instructions.

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information.

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

Taxpayer name and address

Identifying number

Daytime telephone number

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

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

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

3 Matters

Description of Matter (Income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)

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) are not authorized to substitute another representative or add additional representatives, to sign certain returns, or to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

- ☐ Disclosure to third parties; ☐ Signing a return; ☐ Substitute or add representatives;
☐ Other _____ (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.**

Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 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)	License/Bar or Enrollment Number (if applicable)	Signature	Date

Tax Information Authorization

▶ **Do not sign this form unless all applicable lines have been completed.**
▶ **Do not use this form to request a copy or transcript of your tax return.**
Instead, use Form 4506 or Form 4506-T.

OMB No. 1545-1165
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Function _____
Date _____

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

Taxpayer name(s) and address (type or print)

Taxpayer identification number

Daytime telephone number

Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

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

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

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

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ▶ ☐

Note. Appointees will no longer receive forms, publications and other related materials with the notices.

b If you do not want any copies of notices or communications sent to your appointee, check this box ▶ ☐

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

To revoke this tax information authorization, see the instructions on page 4.

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

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

▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

Signature

Date

Signature

Date

Print Name

Title (if applicable)

Print Name

Title (if applicable)

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature



SERVICE AGREEMENT

This agreement is entered into on _____, I (We), _____, hereby retain the services of Pinnacle Tax and Financial Services to **represent me (us)** in IRS and/or State Taxing Authority(s) transactions. Pinnacle Tax and Financial Services agrees to represent the client(s) and the client(s) agrees that our services will be paid as set forth in Section IV of this agreement.

Section I. Client(s) General Information

First Name	Last Name	MI	Social Sec. #	Date of Birth
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Spouse First Name	Spouse Last Name	MI	Social Sec. #	Date of Birth
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Physical Address	City	State	Zip Code
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Mailing Address (if different)	City	State	Zip Code
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Home Phone # _____

Cell Phone #	Work Phone #	Spouse Cell Phone #	Spouse Work Phone #
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Email Address _____

Applicant Signature _____ Co-Applicant Signature _____



Section II. Scope of Services and Representation

1. Pinnacle Tax and Financial Services

- I. Tax Type:
- II. Tax agency(s);
- III. Tax Years covered:
- IV. Services to be performed:
 - A.) Filing of Federal form 2848, form 8821 and State Taxing Authority(s) POA form(s), to provide immediate representation of client(s) in an effort to protect client(s) against aggressive collection enforcement by the IRS and/or State Tax Authorities.
 - B.) Review IRS and/or State tax authority's master tax files regarding tax liability origination; statute of limitations in order to determine the true and correct taxes due while identifying opportunities to reduce liabilities through the normal administrative channels.
 - C.) Prevention against involuntary collection activities which may include but are not limited to bank levies, wage garnishments, and asset seizure; based upon a thorough review of the client's overall compliance history.
 - D.) Prepare, file and negotiate a tax controversy case based upon the client's fact pattern which may include, but is not limited to Audit Defense; Collection Appeal; Examination Appeal; Late-filed Return Preparation; Current Year Return Preparation; SFR Reconsideration; Audit Reconsideration; AUR Redetermination; Penalty Abatement; Claim for Refund – Amended Return; Innocent Spouse Claim; Injured Spouse Claim; "CNC" Currently Not Collectible Negotiation; Installment Agreement, Levy Release, Levy Modification, and/or Offer in Compromise. Pinnacle Tax and Financial Services is not required to attempt the resolution of each tax matter specified above more than (2) times. The Services are limited to proceedings conducted by applicable Federal and State Revenue Agencies.
 - E.) Pinnacle Tax and Financial Services' scope of services and representation is limited to what is listed in Section II, 1: I., II, III, and IV.
 - F.) Upon expiration of the term of this agreement, Pinnacle Tax and Financial Services will, at its sole discretion, reserve the right to extend services for future tax years, renegotiate and/or terminate the services provided under this agreement.

Applicant Signature _____ Co-Applicant Signature _____



Section III. Client(s) Duties

1. Client(s) agrees to immediately notify and provide Pinnacle Tax and Financial Services copies of any and all notification received by the IRS and/or State Taxing Authority(s) that are related to their tax situation. Notices include all documents received prior to becoming a client(s) of Pinnacle Tax and Financial Services as well as any and all notices after becoming a client(s) of Pinnacle Tax and Financial Services. Client(s) further agrees to immediately notify Pinnacle Tax and Financial Services should they receive any calls from the IRS and/or State Taxing Authority(s). Client(s) further understands that they are to refer any direct telephone or in person inquiries by the IRS and/or State Taxing Authority(s) to their assigned tax professional. Client(s) further understands that said conversations will potentially hinder the successful outcome of the tax controversy case that Pinnacle Tax and Financial Services will be working toward. Furthermore, any agreements made between the IRS and/or State Taxing Authority(s) and client(s) without the direct consent of Pinnacle Tax and Financial Services will not only be outside the best interest of the client(s), but will also nullify this agreement and sever any refund to the client(s).
2. Client(s) agrees to make timely payments and file returns as required by any agreements, settlements and or compromises that are made with the IRS and/or State Taxing Authority(s).
3. Client(s) agrees that Pinnacle Tax and Financial Services' representation of client is conditioned upon the client staying current with all future tax liabilities as they become due. Failure to stay current with any and all tax liability(s) will be cause for termination of this agreement as it would greatly affect the ability for Pinnacle Tax and Financial Services to adequately represent the client(s).
4. Client(s) further understands that the IRS and/or State Taxing Authority(s) as a result of any non-compliance may reject any resolution of the client(s) tax delinquency matter.

Applicant Signature _____ Co-Applicant Signature _____



Section III Continued. Client(s) Duties

5. Client (s) agrees to respond promptly and fully within 10 days to Pinnacle Tax and Financial Services' Request for Information.
6. By signing this agreement, client agrees and acknowledges that Pinnacle Tax and Financial Services has advised client (s) of client(s) obligation to fully and accurately disclose the nature and extent of the client(s) assets liabilities and expenses. The failure to accurately disclose those assets, liabilities and expenses, whether overstating or understating that may ultimately invalidate any agreement entered into with any taxing authority(s).
7. Client(s) agrees to submit all forms prepared by Pinnacle Tax and Financial Services as provided to client(s) by Pinnacle Tax and Financial Services without any changes or alteration, along with any documents indicated by Pinnacle Tax and Financial Services. If, after one month, a Client(s) fails to respond to requests from Pinnacle Tax and Financial Services including phone calls and emails request for information, documents and/or forms as requested, we have the option to place the file in "non-responsive" status, no further work will be produced on the part of Pinnacle Tax and Financial Services and possible collection activity will ensue. A \$250.00 reinstatement fee will be assessed upon reinstatement.
8. Client(s) by signing this agreement agrees to pay Pinnacle Tax and Financial Services the fee, as outlined in Section IV of this Agreement, for Pinnacle Tax and Financial Services' representation and services.
9. Client(s) agrees in the event that Pinnacle Tax and Financial Services contacts the IRS and State Taxing Authority(s), and identifies client's tax issues are more severe than originally stated by the client(s), client(s) fully understand Pinnacle Tax and Financial Services may require additional fee(s) if additional work needs to be completed. If the research indicates that the originally contracted services will not be sufficient to fully resolve the tax controversy matter and there is a need to add value, a subsequent service agreement may be necessary to be entered into in order to encompass the additional services to be performed.

Applicant Signature _____ **Co-Applicant Signature** _____



Section IV. Pinnacle Tax and Financial Services Fee's

Client(s) agrees to pay the fee stated below for services rendered by Pinnacle Tax and Financial Services or any of Pinnacle Tax and Financial Services' affiliates, agents or strategic partners or associates through merchant accounts utilized by Pinnacle Tax and Financial Services for representation and services to be provided by Pinnacle Tax and Financial Services. The fee applies to those services indicated in Section II of this agreement and extended to client(s) for the term of this agreement.

Protection - Stay of Collections:

Transcript Analysis - Strategic Tax Planning Guide:

Financial Analysis - RCP Calculation:

Compliance Fee:

Resolution Fee:

Total of All Fees:

Professional fee to be paid as follows:

Applicant Signature _____ Co-Applicant Signature _____

Pinnacle Tax and Financial Services
100 Pacifica, Suite 305 Irvine, CA 92618
Phone: 877. 870.1656 Facsimile: 949-281-3857
<http://www.pinnacletaxadvisors.com/>



For Credit Card, please complete the following:

Type (Visa/MC/Amex)	Card-holder Name
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Credit Card Number	Exp. Date	CVV ₂
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For Bank Withdrawal, please complete the following:

Bank Name	Name on Account
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Account Number	Routing Number
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Billing Address	City	State	Zip Code
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If this service is unable to deduct payment due to insufficient funds or the account is closed, or if the credit card charge is denied Pinnacle Tax and Financial Services reserves the right to cancel this agreement and/or charge a penalty and/or collection fee. Client(s) accept responsibility for any overdraft fees charged by the bank. If client(s) needs to change any payment date(s) or amount (s) client(s) must contact Pinnacle Tax and Financial Services within 72 hours prior to payment being processed for consideration. Pinnacle Tax and Financial Services will do whatever is possible within reason to assist client with said issues. **Notice and Acknowledgement of payment for services:** by Signing this billing authorization client(s) hereby acknowledges that I (we) have retained the services of Pinnacle Tax and Financial Services for the above stated fee for representation before the IRS and/or State Taxing Authority(s). Client(s) further understands that no direct promises were made as the exact outcome of my tax liability.

Applicant Signature _____ Co-Applicant Signature _____



Section V. Cancellation and Refund Policy

1. Client(s) has the right to cancel this agreement within 3 days from the date of this signed agreement by notifying Pinnacle Tax and Financial Services in writing as attested by the date stamped on fax or date stamped e-mail to clientcare@pinnacletaxadvisors.com.
2. Client(s) upon cancellation can receive up to an 80% refund of the total fee paid as indicated in section IV of this agreement.
3. Refund amount will be based on preliminary work, evaluation, and the substantial and valuable information the client(s) received during the interview process.
4. Pinnacle Tax and Financial Services' total liability to client(s) is limited to the fee paid by the client(s) as evidence stated in section IV of this agreement.
5. The client(s) will not receive a refund should the client(s) fail to perform under this agreement or in breach of any portion of this agreement.

Applicant Signature _____ **Co-Applicant Signature** _____



Section VI. General Provisions

1. This agreement shall be governed in accordance with the laws of the state of California.
2. In case of a dispute, all parties to this agreement are accepting that they are legally bound through and before the American Arbitration Association "AAA."
3. Should any portion of this agreement be found by a court of law unenforceable such laws shall not affect the remainder of the agreement or the validity of its statements..
4. Pinnacle Tax and Financial Services and client(s) agrees that under no circumstances shall Pinnacle Tax and Financial Services expend extra work or hours past the original services as evidence in Section IV without notification and agreement with client (s) and will not exceed said amount equal to the amount of fees paid by client(s) for services and representation as evidence in Section IV of this agreement unless express permission is granted by client (s).
5. This agreement supersedes all other agreements whether written or verbal.
6. Client(s) acknowledges that you have been advised that if the IRS and/or State Taxing Authority(s) accept an Offer in Compromise on client(s) behalf, you will effectively forfeit federal overpayments and for all tax periods including the year the offer is accepted.

Applicant Signature _____ **Co-Applicant Signature** _____