



The representative(s) must sign and date the Form 2848. Unless the taxpayer signs after the representative(s), the number of days between the taxpayer and representative signatures cannot exceed 45 days for domestic authorizations or 60 days for an internationally located taxpayer.



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

How to File

If you checked the specific-use box on Line 4, mail or fax Form 2848 to the IRS office handling the specific matter.

If you did not check the box on Line 4, you can submit your **Form 2848** to the IRS via the following options:

- **Online.** Submit your Form 2848 securely at **IRS.gov/Submit2848**. You will need to have a Secure Access account to submit your Form 2848 online. For more information on Secure Access, go to **IRS.gov/SecureAccess**. If the Form 2848 has an electronic signature, you **must** submit your Form 2848 online.
- **Fax.** Fax your Form 2848 to the IRS fax number in the Where To File Chart in the Instructions for Form 2848.
- **Mail.** Mail your Form 2848 directly to the IRS address in the Where To File Chart in the Instructions for Form 2848.

For faster processing of a power of attorney, use the all-digital Tax Pro Account at **IRS.gov/taxproaccount**. Most requests record immediately to the CAF.

Common Reasons for Rejection

- **Missing** taxpayer's or representative's identifying information.
- **Missing** or non-specific **information on Line 3** about the tax matters covered by the authorization (for example, specifying "Income" as the type of tax but missing the related form number(s) or the entry of "All Years" or "All future periods," which is not acceptable).
- Missing a copy of a prior Form 2848 to retain the prior authorization as still effective.
- **Missing** the taxpayer's **signature**, date of signature, or, if applicable, the title of the signing officer of a business taxpayer.
- **Missing** the **representative's signature**; signature date; designation; licensing jurisdiction or authority; or bar, license, certification, registration, or enrollment number, if applicable.
- **Missing** the taxpayer's or representative's signature and/or date on a copy of an active Form 2848 to be revoked or withdrawn.
- The named representative is ineligible to represent as an Unenrolled Return Preparer designation (h) because they did not prepare the tax return or the return is not under examination.

Recent Changes to Form 2848

- Taxpayers and their authorized representatives can sign the form with electronic signatures (beginning with form Revision Jan. 2021) only if the form is securely filed online with the **IRS at Submit Forms 2848 and 8821 Online**. Also, the form available on **IRS.gov** is now a SmartForm that includes embedded popup "reminders" for missing or incorrectly entered information and a box to "Check for Common Errors and Reminders," to mitigate rejection of submitted forms.
- For partnerships and tax years beginning after 2017, a change in the law replaced the TEFRA audit procedures with new procedures and eliminated the role of a "tax matters partner" (TMP) by replacing it with a "partnership representative." For TEFRA audits, the TMP should continue to sign the form; for audits under the replacement Centralized Partnership Audit Regime, the partnership representative should sign the form.
- A checkbox was added to line 5a that allows a taxpayer to authorize a representative to access the taxpayer's information through an Intermediate Service Provider. These providers are companies that a representative can use as a customer to obtain and display a client's tax information directly from the IRS.
- Representation by unenrolled return preparers (designation h) is subject to special rules and requirements specified in the Instructions for Form 2848. In general, only preparers who participate in and comply with the IRS's Annual Filing Season Program may represent taxpayers before the IRS. Representation is limited in scope. Also, former designation i, for Registered Tax Return Preparers, was removed.
- Recent law graduates were added to students (law, accounting or business (designation k)) as eligible to represent taxpayers as volunteers at a Low Income Taxpayer Clinic (LITC) or in a Student Tax Clinic Program (STCP).

For updates about Form 2848 and its Instructions, go to **IRS.gov/Form2848**.

Contact Information

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

Internal Revenue Service

5333 Getwell Road
Stop 8423
Memphis, TN 38118
Fax 855-214-7519

Internal Revenue Service

1973 North Rulon White Blvd
MS 6737
Ogden, UT 84201
Fax 855-214-7522

Internal Revenue Service

International CAF Team
2970 Market Street
MS: 4-H14.123
Philadelphia, PA 19104
Fax 855-772-3156
Fax 304-707-9785 (Outside the United States)

For information about Form 2848, visit **IRS.gov/Form2848** and refer to the Instructions for Form 2848 for additional, specific information about completing and submitting the form.