

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

Helpful Hints for Preparing and Submitting a Form 2848

Line 1, Taxpayer Information – Provide all taxpayer information for identification:

- Taxpayer name;
- Address:
- Taxpayer identification number (social security, employer identification, or individual taxpayer identification number(s));
- Telephone number; and
- Employee plan number, if applicable.

For representation for jointly filed individual income tax returns, each spouse must complete, sign and submit a separate

Form 2848, even if both taxpayers are authorizing the same representative(s) to represent them.

Line 2, Representative Information – Provide the information for each representative appointed on Line 2: name, address, and telephone and fax numbers; the representative's Centralized Authorization File (CAF) number, if previously assigned; and the representative's PTIN, if applicable.

- Check the appropriate boxes if the representative's address, phone number, or fax number has changed.
- Check the designated boxes if the representative is to be sent copies of notices and communications the IRS sends to the taxpayer about the tax matter(s) covered by the authorization.

Line 3, Tax Matters – Provide a description of the tax matter(s) covered, typically by entering the type(s) of tax involved (e.g., "Income," "Employment," or "Excise"), associated tax form numbers (e.g., "1040," "1120" or "941"), and the tax year(s) or other period(s) involved.

Entering a span of years or periods is acceptable (including using a dash in place of the word "through"), such as "2016-2019." Future years or periods generally can be included, but only up to three future years, including non-annual periods, will be recorded on the CAF. However, a Form 2848 may not appoint an unenrolled return preparer for future year(s) or period(s). Also, a Form 2848 signed by a partnership representative cannot include any future tax year because a partnership cannot designate a partnership representative for future years.

Line 4, Specific Use – Use the checkbox on Line 4 to designate the Form 2848 as a specific-use power of attorney, which will not be recorded on the CAF. Often a specific-use power of attorney is a (i) one-time or issue-specific appointment of a representative or (ii) power of attorney that does not relate to one or more specific tax periods. See the Instructions for Form 2848, Line 4, for more information and

Check Form for Common Errors & Reminders				
Power 0	f Attorney	OMB No. 1545-0150		
(Rev. January 2021) and Declaration	For IRS Use Only			
Department of the Treasury	Received by:			
	instructions and the latest information.	Name		
Part I Power of Attorney Caution: A separate Form 2848 must be completed for	each taypayer. Form 2848 will not be honored	Telephone		
for any purpose other than representation before the IRS		Date / /		
1 Taxpayer information. Taxpayer must sign and date this form or				
Taxpayer name and address	Taxpayer identification number(s)			
	Daytime telephone number Plan nu	imber (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 if				
Name and address	CAF No.			
	PTIN			
	Telephone No.			
	Fax No. Check if new: Address Telephone No.			
Check if to be sent copies of notices and communications Name and address				
realise and address	CAF No. PTIN			
	Telephone No.			
_	Fax No. Check if new: Address T Telephone No. T			
Check if to be sent copies of notices and communications Name and address				
Name and address	CAF No. PTIN			
	Telephone No.			
(Note: IRS sends notices and communications to only two representatives Name and address				
Name and address	CAF No.			
	Telephone No.	PTIN Telephone No.		
	Fax No.			
(Note: IRS sends notices and communications to only two representatives				
to represent the taxpayer before the Internal Revenue Service and perform 3 Acts authorized (you are required to complete line 3). Except f				
inspect my confidential tax information and to perform acts I ca representative(s) shall have the authority to sign any agreements representative to sign a return).	perform with respect to the tax matters described it	oelow. For example, my		
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift,	Tax Form Number Year(s) or	Period(s) (if applicable)		
Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)		e instructions)		
Specific use not recorded on the Centralized Authorization CAF, check this box. See Line 4. Specific Use Not Recorded on	CAF in the instructions	🕨 🗆		
5a Additional acts authorized. In addition to the acts listed on line instructions for line 5a for more information): Access my IRS Authorize disclosure to third parties; Substitute or ad		e following acts (see		
Other acts authorized:				
For Privacy Act and Paperwork Reduction Act Notice, see the instruc	tions. Cat. No. 11980J	Form 2848 (Rev. 1-2021)		

examples.

Line 5a, Additional Acts Authorized – Provides for any additional, specific acts that your named representative(s) can perform. Checkboxes are provided for several additional acts, including one for "Other acts authorized." Use the spaces provided to supply details, as applicable.

Line 5b, Specific Acts Not Authorized – List any acts you do not want your representative(s) to perform on your behalf.

Line 6, Retention/Revocation of Prior Power(s) of Attorney
– Filing a subsequent Form 2848 automatically revokes earlier

 Filing a subsequent Form 2848 automatically revokes earlier power(s) of attorney previously filed and recorded on the CAF for the same tax matters and tax periods. (For revocation of specific-use powers of attorney, see the Instructions for Form 2848, Line 6.)

To keep an existing Form 2848 in effect that would otherwise be revoked, check the retention box on Line 6 and attach a copy of each Form 2848 that is to remain in effect.

	148 (Rev. 1-2	:021)				Page	
b	Specific	acts not authorized. N	fy representative(s) is (are) not ε	uthorized to endorse of	or otherwise negotiate any check (inclu	uding directing or	
	accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.						
	List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):						
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 form. 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	of attorne partnersh taxpayer,	ey even if they are app ip representative (or of I certify I have the lega	pointing the same representation designated individual, if applical authority to execute this form	ve(s). If signed by a c able), executor, receiv on behalf of the taxpay	return was filed, each spouse must fil orporate officer, partner, guardian, treer, administrator, trustee, or individer. BIS POWER OF ATTORNEY TO TI	ax matters partr ual other than	
		Signature		Date	Title (if applicable)		
		Print name		Print name of	taxpayer from line 1 if other than indi-	ridual	
Part	De	claration of Repr	esentative				
			ure below I declare that:				
			red from practice, or ineligible f	or practice before the	Internal Revenue Service:		
					g practice before the Internal Revenue	Service:	
			er identified in Part I for the ma			ourriou,	
	one of the		yer identified in 1 die 11or the 11d	iter(a) apcenied incre,			
			ng of the bar of the highest cou	et of the inviediction of	own bolow		
					accountant in the jurisdiction shown to	nolous.	
			nt by the IRS per the requiremen		accountant in the jurisdiction snown t	onow.	
		ona fide officer of the ta		its of Circular 230.			
			ployee of the taxpayer.				
					arent, grandchild, step-parent, step-chil		
g En	rolled Actu	uary-enrolled as an ac	tuary by the Joint Board for the		s under 29 U.S.C. 1242 (the authority		
		ited by section 10.3(d)					
procla	epared and aim for refu	signed the return or c ind; (3) has a valid PTIN	laim for refund (or prepared if th	ere is no signature spa d Annual Filing Season	return preparer may represent, proviouse on the form); (2) was eligible to sig Program Record of Completion(s). So information.	n the return or	
k Qu	ualifying St	udent or Law Graduate	-receives permission to repres	ent taxpayers before t	he IRS by virtue of his/her status as a Il for additional information and requir	law, business, or ements.	
		rement Plan Agent—er nue Service is limited b		t under the requirement	nts of Circular 230 (the authority to pra	actice before the	
				COMPLETED, SIG	NED, AND DATED, THE IRS WIL	L RETURN TH	
			RESENTATIVES MUST SIG				
Note: F	or designa	ations d-f, enter your tit	le, position, or relationship to the	e taxpayer in the "Lice	nsing jurisdiction" column.		
		Licensing jurisdiction	Bar, license, certification.				
	gnation — rt above	(State) or other	registration, or enrollment		Signature	Date	
	er (a-r).	licensing authority	number (if applicable)		Ggrature	Duic	
	,	(if applicable)					
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						2848 (Rev. 1-20	

Line 7, Signature of taxpayer – For a valid power of attorney and authorization of a representative, the taxpayer must sign and date the Form 2848.

PART II – Declaration of Representative – Provide the correct designation(s) of each representative (a, b, c, d, e, f, g, h, k, or r); licensing jurisdiction or other licensing authority (if applicable); and bar, license, certification, registration, or enrollment number (if applicable).

- For designations d-f, a representative should enter their title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.
- Designation h should enter their PTIN and designation k should enter "LITC" or "STCP," as appropriate.

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.



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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 taxpavers as volunteers at a Low Income Taxpaver 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.