



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

2848 Power of Attorney and Declaration of Representative

OMB No. 1545-0150
For IRS Use Only

Received by: _____
Name _____
Telephone _____
Function _____
Date ____/____/____

Go to www.irs.gov/Form2848 for instructions and the latest information.

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

1 Taxpayer name and address _____ Taxpayer identification number(s) _____
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 copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

(Note: IRS sends notices and communications to only two representatives.)

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 49804 Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
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4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on 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 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):
 Access my IRS records via an Intermediate Service Provider;
 Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;
 Other acts authorized: _____

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions. 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 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.

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b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including 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 delegations 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: _____

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature _____ Date _____ Title (if applicable) _____

Print name _____ Print name of taxpayer from line 1 if other than individual _____

Part II Declaration of Representative
Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing 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—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (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 IRS is limited by section 10.3(b) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See **Special Rules and Requirements for Unenrolled Return Preparers** in the instructions for additional information.
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - l 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(b)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the “Licensing Jurisdiction” column.

Designation—insert above letter (a–l).	Licensing jurisdiction (State or other licensing authority (if applicable)).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date

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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 l); 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](https://www.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](https://www.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](https://www.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](https://www.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](https://www.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](https://www.irs.gov/Form2848) and refer to the Instructions for Form 2848 for additional, specific information about completing and submitting the form.