

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

Form 2848 (Rev. 1-2021)

# 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

Form 2848   Power of Attorney and Declaration of Representative								OMB No. 1545-0150  For IRS Use Only Received by: Name	
Part I Power of Attorney Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.									
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#### 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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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.