

## Common Reasons for Rejection

- Missing taxpayer/representative identification information.
- Non-specific tax matter identification (“All Years” or “All future periods” are not acceptable.)
- Missing taxpayer initials for named representative to receive refund check.
- Missing prior Form 2848 to retain the previous representation.
- Missing taxpayer signature and/or date or title of officer of the business/company, if applicable.
- Missing Designation, Jurisdiction, and/or Enrollment Number or representative signature and/or date.
- Missing taxpayer/representative signature and/or date for revocation or withdrawal.
- Unenrolled Return Preparer (H designation) did not prepare the tax return and/or the return is under not Examination.

## Contact Information

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

### Memphis Accounts Management Center

5333 Getwell Road, Stop 8423  
Memphis, TN 38118  
Fax (901) 546-4115  
Help Line (901) 546-4176

### Ogden Accounts Management Center

1973 North Rulon White Blvd., Stop 6737  
Ogden, UT 84404  
Fax (801) 620-4249  
Help Line (801) 620-4254

### Philadelphia Accounts Management Center

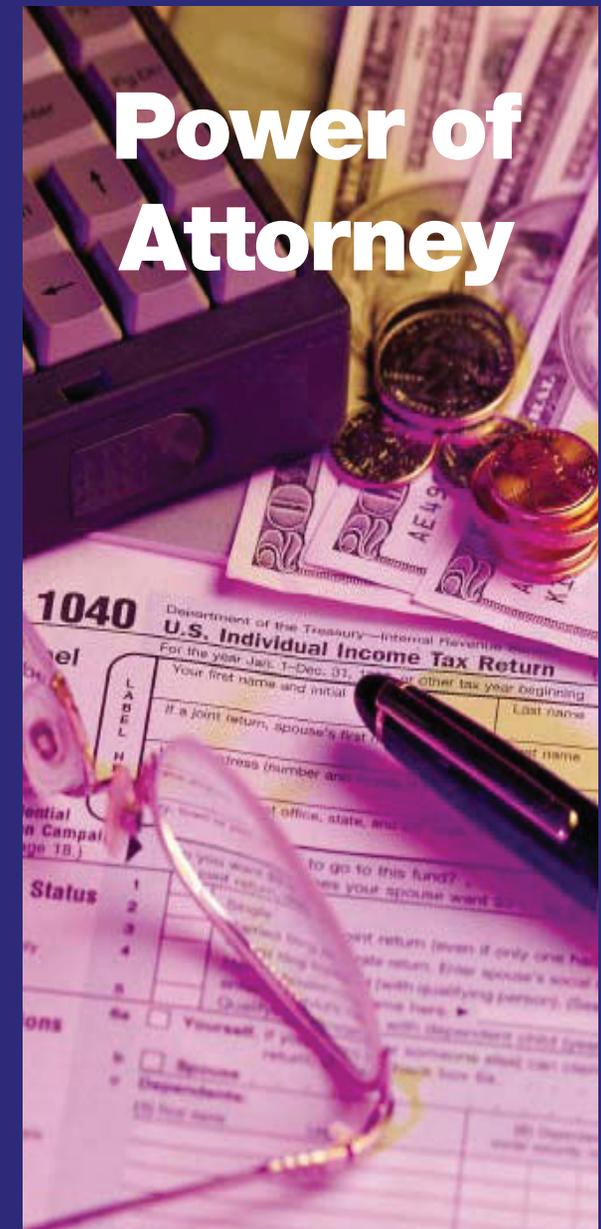
International POA Requests  
11601 Roosevelt Blvd., DP SW 311  
Philadelphia, PA 19255  
Fax (215) 516-1017

For on-line assistance and information, visit IRS web site at [www.irs.gov](http://www.irs.gov) or refer to Form 2848 Instructions for more information regarding preparation.



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Department of the Treasury  
Internal Revenue Service



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

# Helpful Hints for Preparing Form 2848

**Line 1, Taxpayer Information** - Provide all taxpayer information readily available for identification, i.e., Taxpayer name(s), address, Social Security or Employer Identification Number, telephone number and Employee Plan Number.

**Line 2, Representative Information** - Provide the representative information, i.e., Representative name, address, telephone and fax numbers, as well as the representative's CAF number, if previously assigned. Check the box if the representative's information requires an update.

**Line 3, Tax Matters** - Provide type of tax matter, i.e., income, employment, tax form number, i.e., 1040, 941, and year(s) or period(s). A dash is acceptable in lieu of the word through, i.e. 2000-2009. Up to 3 future years may be submitted on Form 2848; however, an Unenrolled Return Preparer cannot submit future year(s) or period(s).

**Line 4, Specific Use** - Not recorded on the CAF database. If a tax matter is listed on Line 3, it will be recorded onto the CAF database even though line 4 is checked.

**Line 5, Acts Authorized** - Provide or list any specific additions or deletions to the acts authorized to the representative(s) for the Form 2848, i.e., power to sign returns, substitute or delegate authority.

**Line 6, Receipt of Refund Checks** - Taxpayer(s) initials are required along with the name of the representative to receive the refund check. Only one representative can have the authority to receive the refund check. An Unenrolled Return Preparer cannot be granted this authority.

**Line 7, Notices and Communications** - Check box 7a to provide notice issuance for two representatives. Check box 7b to not provide notice issuance for any representative.

<b>2848</b> Form (Rev. June 2008) Department of the Treasury Internal Revenue Service		<b>Power of Attorney and Declaration of Representative</b> ▶ Type or print. ▶ See the separate instructions.		OMB No. 1545-0150 For IRS Use Only
<b>Part I Power of Attorney</b> Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.		Received by: Name _____ Telephone _____ Fax _____ Date ____/____/____		
<b>1 Taxpayer information.</b> Taxpayer(s) must sign and date this form on page 2, line 9. Taxpayer name(s) and address _____		Social security number(s) _____ _____ _____	Employer identification number _____ _____	
		Daytime telephone number ( ) _____	Plan number (if applicable) _____	
hereby appoint(s) the following representative(s) as attorney(s)-in-fact:				
<b>2 Representative(s)</b> must sign and date this form on page 2, Part II.				
Name and address _____		CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Name and address _____		CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Name and address _____		CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:				
<b>3 Tax matters</b>				
Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)		
<b>4 Specific use not recorded on Centralized Authorization File (CAF).</b> If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. <b>Specific Uses Not Recorded on CAF</b> <input type="checkbox"/>				
<b>5 Acts authorized.</b> The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) 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 authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information. <b>Exceptions.</b> An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See <b>Unenrolled Return Preparer</b> on page 1 of the instructions. 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 administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner). List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____ _____ _____				
<b>6 Receipt of refund checks.</b> If you want to authorize a representative named on line 2 to receive, <b>BUT NOT TO ENDORSE OR CASH</b> , refund checks, initial here _____ and list the name of that representative below. Name of representative to receive refund check(s) ▶ _____				
For Privacy Act and Paperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 11980J Form <b>2848</b> (Rev. 6-2008)				

**Line 8, Retention/Revocation of prior Power(s) of Attorney** - The filing of a subsequent Form 2848 for previously filed tax matters automatically revokes earlier power(s) of attorney on file. If you wish to keep an existing Form 2848 in effect, check the box and attach a copy of the Form 2848 you wish to remain in effect. Otherwise, all prior Forms 2848 will be removed.

**Line 9, Signature of Taxpayer(s)** - In order to receive representational authority, the taxpayer must sign and date the Form 2848.

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<b>7 Notices and communications.</b> Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2. a If you also want the second representative listed to receive a copy of notices and communications, check this box <input type="checkbox"/> b If you do not want any notices or communications sent to your representative(s), check this box <input type="checkbox"/>			
<b>8 Retention/revocation of prior power(s) of attorney.</b> 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 tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here, _____ <b>YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.</b>			
<b>9 Signature of taxpayer(s).</b> If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. 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. <b>▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.</b>			
Signature _____ Date _____ Title (if applicable) _____ Print Name <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		Signature _____ Date _____ Title (if applicable) _____ Print Name <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number _____	
<b>Part III Declaration of Representative</b> <b>Caution:</b> Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l); see the instructions for Part II. Under penalties of perjury, I declare that:			
<ul style="list-style-type: none"> <li>• I am not currently under suspension or disbarment from practice before the Internal Revenue Service;</li> <li>• I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;</li> <li>• I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and</li> <li>• I am one of the following:                     <ul style="list-style-type: none"> <li>a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.</li> <li>b Certified Public Accountant—study qualified to practice as a certified public accountant in the jurisdiction shown below.</li> <li>c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.</li> <li>d Officer—a bona fide officer of the taxpayer's organization.</li> <li>e Full-Time Employee—a full-time employee of the taxpayer.</li> <li>f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).</li> <li>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).</li> <li>h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(vi). You must have prepared the return in question and the return must be under examination by the IRS. See <b>Unenrolled Return Preparer</b> on page 1 of the instructions.</li> <li>k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.</li> <li>l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(f) of Circular 230.</li> <li>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)).</li> </ul> </li> </ul> <b>▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.</b> See the Part II instructions.			
Designation—Insert above letter (a-r) _____	Jurisdiction (state) or identification _____	Signature _____	Date _____
Form <b>2848</b> (Rev. 6-2008)			

**PART II - Declaration of Representative** - Provide the correct designation level of the representative (A, B, C, D, E, F, G, H, K, L or R), Jurisdiction (state) and/or Enrollment Number. The representative(s) must sign and date the Form 2848. The number of days between the taxpayer and representative signatures cannot exceed 45 days for domestic or 60 days for international unless the taxpayer signs after the representative (no date requirement).