

## Common Reasons for Rejection

- Missing representative's name and/or taxpayer signatures or signature dates
- Line 3 - Tax Matters - Non-specific identification of tax periods  
Example: "All Years" or "All future periods" is not acceptable
- If Box 4 is checked - Specific Use Not Recorded on CAF - We will attempt contact with the taxpayer to verify specific use intent. If unable to make phone contact, form will be rejected and sent back for clarification
- Line 6 - Receipt of Refund Checks  
The name of the person authorized to receive refund checks is listed and the initials of the taxpayer(s) are not present
- Box 8 is checked, but missing copy of original Form 2848 indicating who should be retained
- No designation shown in Part II
- No jurisdiction shown, applicable for designations A, B, C or G
- Title of employee of company being authorized not indicated in Part I

## Contact Information

Processing is divided between the Ogden, Philadelphia and Memphis Centers. West of the Mississippi River is processed through the Ogden IRS Center.

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

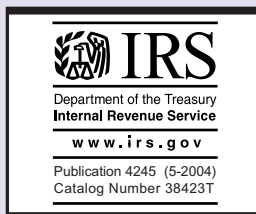
*Exception: Louisiana and Arkansas are processed through Memphis.*

**East of the Mississippi River is processed through the Memphis IRS Center.**

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

**The Philadelphia Center exclusively processes international receipts.**

**Philadelphia Accounts Management Center**  
International POA Requests  
11601 Roosevelt Blvd., DPSW 312  
Philadelphia, PA 19255  
Fax (215) 516-1017  
Help Line (215) 516-5996



Department of the Treasury

Internal Revenue Service



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

# Power of Attorney

## Helpful hints for preparing Form 2848, Power of Attorney and Declaration of Representative

### Line 1—Taxpayer Information

- Taxpayer Name(s) and Address
- Social Security Number
- Employer Identification Number
- Daytime Telephone Number

### Line 2—Representative Information

- Representative's Name and Address
- CAF Number
- Representative's Telephone Number
- Representative's Fax Number
- Check box if new Address or Telephone Number since last Form 2848 filed

### Line 3—Tax Matters

- Type of Tax
- Tax Form Number
- Year(s) or Period(s) - Up to 3 future years from the date of this form will be accepted (A dash is accepted in lieu of the word through, i.e. 1998-2005)

### Line 6—Receipt of Refund Checks

- Initial only if the representative is authorized to receive refund
- Name of representative to receive refund

**2848**  
Form 2848 (Rev. March 2004)  
Department of the Treasury  
Internal Revenue Service

**Power of Attorney and Declaration of Representative**  
OMB No. 1545-0150  
For IRS Use Only  
Received by: \_\_\_\_\_  
Name: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Function: \_\_\_\_\_  
Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**Part I Power of Attorney**  
**Caution:** Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** 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:

**2 Representative(s) 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:

**3 Tax matters**

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)

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF.

**5 Acts authorized.** 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, 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.  
**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions in tax matters partners.  
List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_

**6 Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, 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 Notice, see page 4 of the instructions. Cat. No. 11980J Form 2848 (Rev. 3-2004)

### Line 7—Notices and Communications

- If box "a" is marked, the second representative will also receive notices
- If box "b" is marked, no notices will be sent

### Line 8—Retention/Revocation of Prior Power(s) of Attorney

- When Box 8 is checked, a copy of the power of attorney to remain in effect must be attached

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**7 Notices and communications.** 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   
b If you do not want any notices or communications sent to your representative(s), check this box

**8 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 tax matters and years or periods covered by this document. 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.**

**9 Signature of taxpayer(s).** 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.  
**IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Title (if applicable) \_\_\_\_\_  
Print Name \_\_\_\_\_ PIN Number \_\_\_\_\_ Print name of taxpayer from line 1 if other than individual \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_ Title (if applicable) \_\_\_\_\_  
Print Name \_\_\_\_\_ PIN Number \_\_\_\_\_

**Part II Declaration of Representative**  
**Caution:** Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.  
Under penalties of perjury, I declare that:  
• I am not currently under suspension or disbarment from practice before the Internal Revenue Service;  
• I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;  
• I am authorized to represent the taxpayer(s) identified in Part I for the tax 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—duly qualified to practice as a certified public accountant in the jurisdiction shown below.  
c Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.  
d Officer—a bona fide officer of the taxpayer's organization.  
e Full-Time Employee—a full-time employee of the taxpayer.  
f Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, 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 Service is limited by section 10.3(d) of Treasury Department Circular No. 230).  
h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.  
**IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date

Form 2848 (Rev. 3-2004)

### Line 9—Signature of Taxpayer(s)— Part I

- If the Power of Attorney is not signed and dated, it will be returned. Joint authorizations must reflect the signatures of both spouses
- ### Declaration of Representative—Part II
- Designation, Jurisdiction/Enrollment Card Number, Signature and Date must be filled out or the form will be returned