(Rev. March 2004) Department of the Treasury

**Power of Attorney** 

## **Power of Attorney** and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB	No.	1545-	0150

Received by: Name Telephone

Caution: Form 2046 will not be nonored for any p	urpose otner tna	in representation before tr	ie ins.	Function	
1 Taxpayer information. Taxpayer(s) must sign and d	ate this form or	n page 2, line 9.		Date / /	
Taxpayer name(s) and address		Social security numbe		ployer identification nber	
				!	
		Daytime telephone num	ber Plar	n number (if applicable)	
hereby appoint(s) the following representative(s) as attorn	ney(s)-in-fact:				
2 Representative(s) must sign and date this form on	page 2, Part II.				
Name and address	CAF No.				
	Telephone NoFax No				
	Check if	new: Address  Tele			
Name and address	- CHOCK II	CAF No.			
	Telephone No.				
		Fax No.			
	Check if new: Address				
Name and address	CAF No.				
		Telephone No.			
	Chook if	Fax Nonew: Address  Tele			
to represent the taxpayer(s) before the Internal Revenue S			priorie ivo	Fax No	
to represent the taxpayer(s) before the internal rievenue (	ocivide for the	ioliowing tax matters.			
3 Tax matters					
Type of Tax (Income, Employment, Excise, etc.)		Tax Form Number Year(s) or Period(s)			
or Civil Penalty (see the instructions for line 3)	(1040,	(1040, 941, 720, etc.)		(see the instructions for line 3)	
4 Specific use not recorded on Centralized Authoriz					
on CAF, check this box. See the instructions for Lin					
Acts authorized. The representatives are authorized and all acts that I (we) can perform with respect to the agreements, consents, or other documents. The authorized below), the power to substitute another representation for disclosure of tax returns or return information to	he tax matters of thority does no live, the power t	described on line 3, for e t include the power to r o sign certain returns, or	xample, the contract the power the power than the p	he authority to sign any rund checks (see line 6 er to execute a request	
<b>Exceptions.</b> An unenrolled return preparer cannot slimited situations. See <b>Unenrolled Return Preparer</b> taxpayers to the extent provided in section 10.3(d) opartners.	sign any docum <b>r</b> on page 2 of	nent for a taxpayer and the instructions. An enro	may only	represent taxpayers in ary may only represent	
List any specific additions or deletions to the acts o		•	-		
6 Receipt of refund checks. If you want to authorize OR CASH, refund checks, initial here				JT NOT TO ENDORSE	

Name of representative to receive refund check(s) ▶

Page 2 Form 2848 (Rev. 3-2004) 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. If you also want the second representative listed to receive a copy of notices and communications, check this box . . .  $\triangleright$ **b** If you do not want any notices or communications sent to your representative(s), check this box 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 YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. 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, quardian, 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 Title (if applicable) Date PIN Number Print Name Print name of taxpayer from line 1 if other than individual Title (if applicable) Signature Date 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 guestion 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 Jurisdiction (state) or Signature Date above letter (a-h) identification