

Description of Major Changes for Form 2848(SP), *Poder Legal y Declaración del Representante* (Rev. February 2009)

This is a new form in Spanish. The major changes, apart from translating the entire form, are changes made to the English-language Form 2848.

1. On line 5, "*Excepciones*" (Exceptions), information was added regarding the limitations for enrolled retirement plan agents per changes to Circular 230. Also, a reference to additional representatives was added to the 2nd sentence per request of CC:PA.
2. In "*Parte II Declaración del Representante*" (Part II Declaration of Representative), a new enrollment code "r" was added to conform to changes to Circular 230. Two additional codes "k" and "l" were added per request of SE:W:CAS:AM:PPG and CC:PA.

**Description of Major Changes for the Instructions for Form 2848(SP)
(February 2009), *Poder Legal y Declaración del Representante***

This is a set of instructions for a new form in Spanish. The major changes, apart from translating the entire instructions, are changes made to the English-language Instructions for Form 2848.

1. Under “*Qué Hay de Nuevo*” (What’s New), new information was added regarding new designation codes, per TD 9359. Appropriate references to this information were added to the rest of the product, as appropriate.
2. Under “*Dónde se Presenta el Formulario*” (Where to File), we refer filers to file paper returns at the Philadelphia address per request of SE:W:CAS:AM:PMPA. Filers are instructed to file Form 2848 if they wish to file electronically.
3. Usage of the LITC acronym was adopted (in place of QLITC) per request of CC:NTA.
4. Under “*Revocación del Poder Legal/Retiro del Representante*” (Revocation of Power of Attorney/Withdrawal of Representative), a statement was added advising filers who wish to revoke all authority to use all years/all periods in lieu of listing specific years/periods/tax. This change was coordinated with CC:P&A and SE:W:CAS:AM:PPG. Language was also added to the last paragraph in this section regarding the 130 day timeframe for LITCs and SCTPs per request of CC:NTA.
5. An item titled “*Cambio de Dirección del Representante*” (Change of Representative Address) was added as a resolution to IMRS Issue #06-0000241. This change was coordinated with CC:P&A and SE:W:CAS:AM:PPG.
6. Under “*Parte I. Poder Legal*” (Part 1. Power of Attorney):
 - In the item titled “*Plan para emleados u organización exenta*” (Employee plan or exempt organization), under the instructions for line 1, the language was revised to incorporate employee plans.
 - In the instructions for line 3, language was:
 - a. Revised the example of the listing of tax periods per employee suggestion 41-79-08-041. The example is now aligned with the procedures in the IRM and has been approved by CC:P&A.
 - b. Added language regarding employee benefit plans to the third paragraph.
 - c. A note was added at the end of the instructions addressing IRA civil penalty matters per feedback received via IMRS #476.
 - In the instructions for line 4, we:
 - a. Added bullet points 6-8 per request of CC. The bullets address applications for recognition of exemption under §501(c)(3), 501(a), or 521; requests for determination of the qualified status of an employee benefit plan; and voluntary submissions under EPCRS.
 - In the instructions for line 5, we:

- a. Added filing information for electronic (available only for Form 2848, in English) and paper filings (for Form 2848(SP)) for taxpayers authorizing representatives to sign the return. This change was coordinated with SE:W:CAS:AM:PMPA and SE:W:CAS:SP:ES:I.
 - b. Added information on substituting representatives per CC:NTA.
- In the instructions for line 9, we added information regarding the appropriate timeframe for signing the form and a general statement about the sequencing of the signatures per request of CLD:SL and per IRM 21.3.7.9.1.
7. Under “*Parte II. Declaración del Representante*” (Part II. Declaration of Representative), three new designation codes were added:
 - Codes k and l for Student CPAs and Student Tax Attorneys. This change was coordinated with CC:P&A, SE:W:CAS:AM:PPG.
 - Code r was added for enrolled retirement plan agents to conform to changes to Circular 230.
8. The “*Aviso sobre la Ley de Confidencialidad de Información y la Ley de Reducción de Trámites*” (Privacy Act and Paperwork Reduction Act Notice) was revised to update the TPCC mailing address to the Washington, DC.