

IRS - OMB REVIEW REQUEST FORM

Request for OMB review of currently approved document:

Date: July 6, 2011

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Summary of Changes

Taxpayers use the Form 2848 - Power of Attorney and Declaration of Representative – to appoint a representative to represent them in matters before the the Internal Revenue Service.

Pursuant to the changes in the Treasury Regulations § 1.6109-2 changes were made to the Form 2848. Specifically, the changes require preparers to furnish a Preparer Tax Identification Number (PTIN) on all returns prepared. Also, deletions and additions were made to clarify and stream line the Form and Instructions to the Form 2848 to conform to the Treasury Regulation § 601.501 et seq.

Changes (on Line 1) include removing/deleting the caption “Social Security Number” and “Employer Identification Number ” and merging the columns as one column and replacing the captions with the the term “Identifying number”.

Further changes (to Line 2) include an addition of a line for the PTIN and a new category was added to the list of representatives - "Registered Tax Return Preparer"category. These changes were necessary to bring the form in conformity with requirement of Treasury Regulations § 1.6109-2. Also, a check the box was added to afford the taxpayer the option (as stated in the Treasury Regulations 601.506) to restrict the sending of notices to his or her representative.

We further added a Column (to Line 3) captioned Joint Filing, a check box that will be checked if the taxpayer filed a Joint Return, and a line for joint filer's name and TIN. Also, a separate Form 2848 is requested to eliminate the confusion and conflict inherent in cases where the joint filers have/desire different representatives and objectives. In addition, we added check boxes to line 5 to afford the taxpayer some example of specific authorized acts that can be granted to his or her representative.

The additions (to lines 2 , 3, and 5) are offset by the deletions of Lines 6, 7, and the signature line on Line 9. Further deletions were on line 5 – deleted the word "The" at the beginning of the first sentence and inserted "Unless otherwise provided below". We also, deleted Line 6 and merged lines K and I for Student Attorneys and Student CPAs.

Impact on Approved Collection

Public Law No.	Regulation No.	Other		<i>Change In IRS Form & Instructions</i>		
				Code References	No. of Filers (2010)	
N/A	Treas. Reg. § 1.6109-2				1,735,215	
	Treas. Reg. § 601.501 et. seq					