

Instructions for Form 2848

(Rev. October 2011)

Power of Attorney and Declaration of Representative



Department of the Treasury
Internal Revenue Service

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

What's New

A new designation (i) has been added for registered tax return preparers. Also, the designations for student attorneys and student certified public accountants (CPA) have been combined into one designation (k). See the instructions for Part II.

Future Developments

The IRS has created a page on IRS.gov for Form 2848 and its instructions, at www.irs.gov/form2848. Information about any future developments affecting Form 2848 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

Use Form 2848 to authorize an individual to represent you before the IRS. The individual you authorize must be an individual eligible to practice before the IRS. Eligible individuals are listed in Part II, Declaration of Representative, items a-r. You may authorize a student who works in a qualified Low Income Taxpayer Clinic (LITC) or Student Tax Clinic Program (STCP) to represent you under a special order issued by the Office of Professional Responsibility, see the instructions for part II, later. Your authorization of an eligible representative will also allow that individual to receive and inspect your confidential tax information. See the instructions for line 7.

Use Form 8821, Tax Information Authorization, if you want to authorize an individual or organization to receive or inspect your confidential tax return information, but do not want to authorize the individual or organization to represent you before the IRS. Use Form 4506T, if you want to authorize an individual or organization to receive or inspect transcripts of your confidential return information, but do not want to authorize the individual to represent

you before the IRS. This form is often used by third parties to verify your tax compliance.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer, not as a representative. If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the entity, the fiduciary must file a power of attorney that names the eligible individual(s) as representative(s) for the entity. Because the fiduciary stands in the position of the entity, the fiduciary signs the power of attorney on behalf of the entity.

Authorizing someone to represent you does not relieve you of your tax obligations.

Where To File

Except as provided in this paragraph, completed Forms 2848 should be mailed or faxed directly to the IRS office identified in the *Where To File Chart* below. The exceptions are listed below:

- If Form 2848 is for a specific use, mail or fax it to the office handling the specific matter. For more information on specific use, see the instructions for line 4.
- Your representative may be able to file Form 2848 electronically via the IRS website. For more information, go to www.irs.gov and under the *Tax Professionals* tab, click on *e-services—Online Tools for Tax Professionals*. If you complete Form 2848 for electronic signature authorization, do not file Form 2848 with the IRS. Instead, give it to your representative, who will retain the document. When a power of attorney is mailed or faxed to the IRS using the *Where To File Chart*, the power of attorney will be recorded on the IRS' Centralized Authorization File (CAF). Unless when the power of attorney is revoked or withdrawn earlier, a power of attorney recorded on the CAF generally will be deleted from the CAF seven years after it is first recorded. In the case of a power of attorney held by a student of an LITC or an STCP, the CAF record will be deleted 130 days after it is received. However, you may re-establish the record of the authorization for representation by

Where To File Chart

IF you live in...	THEN use this address...	Fax number*
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia	Internal Revenue Service P.O. Box 268, Stop 8423 Memphis, TN 38101-0268	901-546-4115
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	Internal Revenue Service 1973 N. Rulon White Blvd. MS 6737 Ogden, UT 84404	801-620-4249
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	Internal Revenue Service International CAF Team 2970 Market Street MS:3-E08.123. Philadelphia, PA 19104	267-941-1017

* These numbers may change without notice.

**Permanent residents of Guam should use Department of Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921; permanent residents of the Virgin Islands should use: V.I. Bureau of Internal Revenue, 9601 Estate Thomas Charlotte Amalie, St. Thomas, V.I. 00802.

resubmitting the power of attorney to the IRS using the *Where To File Chart*.

Authority Granted

Except as specified below, this power of attorney authorizes the listed representative(s) to receive and inspect confidential tax information and to perform all acts (that is, sign agreements, consents, waivers or other documents) that you can perform with respect to matters described in the power of attorney. However, this authorization, does not include the power to receive a check issued in connection with any liability for tax or any act specifically excluded on line 5 of the power of the attorney. Additionally, unless specifically provided in the power of attorney, this authorization does not include the power to substitute another representative or add 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 instructions to line 5 for more information regarding specific authorities.

Note. The power to sign tax returns only may be granted in limited situations. See instructions to line 5 for more information.

Special rules for registered tax return preparers and unenrolled return preparers

Registered tax return preparers and unenrolled return preparers may only represent taxpayers before revenue agents, customer service representatives, or similar officers and employees of the Internal Revenue Service (including the Taxpayer Advocate Service) during an examination of the taxable period covered by the tax return they prepared and signed. Registered tax return preparers and unenrolled return preparers cannot represent taxpayers, regardless of the circumstances requiring representation, before appeals officers, revenue officers, counsel or similar officers or employees of the Internal Revenue Service or the Department of Treasury. Registered tax return preparers and unenrolled return preparers cannot execute closing agreements, extend the statutory period for tax assessments or collection of tax, execute waivers, execute claims for refund or sign any document on behalf of a taxpayer.

A registered tax return preparer is an individual who has passed an IRS competency test that may prepare and sign tax returns. An unenrolled return preparer is an individual other than an attorney, CPA, enrolled agent, enrolled retirement plan agent, or enrolled actuary who prepares and signs a taxpayer's return as the preparer, or who prepares a return but is not required (by the instructions to the return or regulations) to sign the return.

If a registered tax return preparer or an unenrolled return preparer does not meet the requirements for limited representation, you may authorize the unenrolled return preparer to inspect and/or receive your taxpayer information, by filing Form 8821. Completing the Form 8821 will not authorize the unenrolled return preparer to represent you. See Form 8821.

Revocation of Power of Attorney/ Withdrawal of Representative

If you want to revoke an existing power of attorney and do not want to name a new representative, or if a representative wants to withdraw from representation, mail or fax a copy of the previously executed power of attorney to the IRS, using the *Where To File Chart*, or if the power of attorney is for a specific matter, to the IRS office handling the matter. If the taxpayer is revoking the power of attorney, the taxpayer must write "REVOKE" across the top of the first page with a current signature and date below this annotation. If the representative is withdrawing from the representation, the representative must write "WITHDRAW" across the top of the first page with a current signature and date below this annotation. If you do not have a copy of the power of attorney you want to revoke or withdraw, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the power of attorney is revoked, list the matters and periods, and must be signed and dated by the taxpayer or representative as applicable. If the taxpayer is revoking, list the name and address of each recognized representative whose authority is revoked. When the taxpayer is completely revoking authority, the form should state

"remove all years/periods" instead of listing the specific tax matter, years, or periods. If the representative is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

Substitute Form 2848

The IRS will accept a power of attorney other than Form 2848 provided the document satisfies the requirements for a power of attorney. See Pub. 216, Conference and Practice Requirements, section 601.503(a). These alternative powers of attorney cannot, however, be recorded on the CAF unless a completed Form 2848 is attached. See Instruction to Line 4 for more information. You are not required to sign the Form 2848 when it is attached to an alternative power of attorney that has been signed by you, but your representative must sign the Declaration of Representative on the Form 2848. See Pub. 216, Conference and Practice Requirements, section 601.503(b)(2).

Representative Address Change

If the representative's address has changed, a new Form 2848 is not required. The representative can send a written notification that includes the new information and their signature to the location where the Form 2848 was filed.

Additional Information

Additional information concerning practice before the IRS may be found in:

- Treasury Department Circular No. 230, Regulations Governing the Practice before the Internal Revenue Service (Circular 230), and
- Pub. 216, Conference and Practice Requirements.

For general information about taxpayer rights, see Pub. 1, Your Rights as a Taxpayer.

Specific Instructions

Part I. Power of Attorney

Line 1. Taxpayer Information

Individuals. Enter your name, social security number (SSN), individual taxpayer identification number (ITIN), and/or employer identification number (EIN), if applicable, and your street address or post office box. Do not use your representative's address or post office box for your own. If a return is a joint return, the individual(s) you identified in the power of attorney will only be authorized to represent you. Your spouse or former spouse must submit a separate Form 2848.

Corporations, partnerships, or associations. Enter the name, EIN, and business address. If this form is being prepared for corporations filing a consolidated tax return (Form 1120) and the representation concerns matters related to the consolidated return, do not attach a list of subsidiaries to this form. Only the parent corporation information is required on line 1. Also, for line 3 only list Form 1120 in the Tax Form Number column. A subsidiary must file its own Form 2848 for returns that must be filed separately from the consolidated return, such as Form 720, Quarterly Federal Excise Tax Return, and Form 941, Employer's QUARTERLY Federal Tax Return.

Exempt organization. Enter the name, address, and EIN of the exempt organization.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name and address of the estate. If the estate does not have an identification number, enter the decedent's SSN or ITIN.

Employee plan. Enter the name, address, and EIN or SSN of the plan sponsor. Also, enter the three-digit plan number. If the plan's trust is under examination, see the instructions relating to trust above. If both the plan and trust are being represented, separate Forms 2848 are required.

Line 2. Representative(s)

Enter your representative's full name. Only individuals who are eligible to practice before the IRS may be named as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than three representatives, indicate so on this line and attach an additional Form(s) 2848.

Enter the nine-digit CAF number for each representative. If a CAF number has not been assigned, enter "None," and the IRS will issue one directly to your representative. The CAF number is a unique nine-digit identification number (not the SSN, EIN, PTIN, or enrollment card number) that the IRS assigns to representatives. The CAF number is not an indication of authority to practice. The representative should use the assigned CAF number on all future powers of attorney. CAF numbers will not be assigned for employee plans and exempt organizations application requests.

Enter the PTIN, if applicable, for each representative. If a PTIN has not been assigned, but one has been applied for, then write "applied for" on the line.

Check the appropriate box to indicate if either the address, telephone number, or fax number is new since a CAF number was assigned.

Check the box on the line for up to **two** representatives to indicate that you want original and other written correspondence to be sent to you and a copy to the indicated representative(s). If you do not want **ANY** notices sent to your representative(s) then **DO NOT** check the box. By checking this box you are **not** changing your last known address with the IRS. To change your last known address, use Form 8822 (available at www.irs.gov). Also, by checking this box, you are replacing any prior designation of a different representative to receive copies of written correspondence related to the matters designated on line 3.

Note. Representatives will not receive forms, publications, and other related materials with the notices.

If the representative is a former employee of the federal government, he or she must be aware of the postemployment restrictions contained in 18 U.S.C. 207 and in Circular 230, section 10.25. Criminal penalties are provided for violation of the statutory restrictions, and the Office of Professional Responsibility is authorized to take disciplinary action against the practitioner.

Students in LITCs and the STCP. The lead attorney or CPA must be listed as a representative. List the lead attorney or CPA first on line 2, then the student on the next line. Also see below for how to complete Part II.

Line 3. Description of Matters

Enter the description of the matter, and where applicable, the tax form number, and the year(s) or period(s) in order for the power of attorney to be valid. For example, you may list "Income, 1040" for calendar year "2006" and "Excise, 720" for "2006" (this covers all quarters in 2006). For multiple years or a series of inclusive periods, including quarterly periods, you may list 2004 through (thru or a hyphen) 2006. For example, "2004 thru 2006" or "2nd 2005 - 3rd 2006." For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any power of attorney with a general reference will be returned. Representation only applies for the years or periods listed on line 3. Only tax forms directly related to the taxpayer may be listed on line 3.

You may list the current year/period and any tax years or periods that have already ended as of the date you sign the power of attorney. However, you may include on a power of attorney only future tax periods that end no later than 3 years after the date the power of attorney is received by the IRS. The 3 future periods are determined starting after December 31 of the year the power of attorney is received by the IRS. You must enter the description of the matter, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

If the matter is a non tax matter, or if the type of tax form number, or years or periods does not apply to the matter (for example, representation for a penalty or filing a ruling request or a determination letter, or Application for Award for Original

Information under section 7623, or FOIA) specifically describe the matter to which the power of attorney pertains (including, if applicable, the name of the employee benefit plan) and enter "Not Applicable" in the appropriate column(s).

Civil penalty representation (including the trust fund recovery penalty). Forms 2848 for civil penalty issues can now be recorded on the CAF. Generally, this applies to non-return related civil penalties, such as the penalty for not meeting the due diligence requirement for return preparers of earned income credit and the penalty for failure to file information returns. For example, Joann prepares Form 2848 authorizing Margaret to represent her before the IRS regarding the penalty for failure to file information returns. Margaret will have authority to represent Joann in connection with any assessment or proposed assessment or collection of the penalty for failure to file information returns. However, Margaret will not be able to represent Joann for any other tax matters, such as Form 941 or Form 1040 issues unless authorized on Form 2848.

Representation for return-related civil penalties, such as the accuracy-related penalty or the penalty for failure to file income tax returns is included when representation is authorized for the related tax return. Interest and penalties can be a matter separately listed from the underlying tax, but interest and penalties will be presumed to be included in the authorization given to your representative for return related penalties and associated interest unless you specifically exclude interest and penalties from the acts authorized on line 5 (other). For example, Diana prepares Form 2848 authorizing Susan to represent Diana for an examination of her 2005 and 2006 Form 1040. If the accuracy-related penalty is proposed by the IRS during the examination, Susan would be authorized to discuss the penalty with the IRS.

How to complete line 3. On line 3, enter "Civil penalties" in the description of matter column and the year(s) to which the penalty applies in the year(s) or period(s) column. Enter "Not Applicable" in the tax form number column. You do not have to enter the specific penalty.

Note. If the taxpayer is subject to penalties related to an individual retirement account (IRA) (for example, a penalty for excess contributions), enter "IRA civil penalty" on line 3.

Line 4. Specific Uses Not Recorded on CAF

Generally, the IRS records powers of attorney on the CAF system. The CAF system is a computer file system containing information regarding the authority of individuals appointed under powers of attorney. The system gives IRS personnel quicker access to authorization information without requesting the original document from the taxpayer or representative. However, a specific-use power of attorney is a one-time or specific-issue grant of authority to a representative or is a power of attorney that does not relate to a specific tax period (except for civil penalties) that is not recorded in the CAF. Examples of specific issues include but are not limited to the following:

- Requests for a private letter ruling or technical advice,
- Applications for an EIN,
- Claims filed on Form 843, Claim for Refund and Request for Abatement,
- Corporate dissolutions,
- Requests to change accounting methods or periods,
- Applications for recognition of exemption under sections 501(c)(3), 501(a), or 521 (Forms 1023, 1024, or 1028),
- Request for a determination of the qualified status of an employee benefit plan (Forms 5300, 5307, or 5310),
- Application for Award for Original Information under section 7623,
- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS), and
- Freedom of Information Act requests.

Check the box on line 4 if the power of attorney is for a use that will not be listed on the CAF. If the box on line 4 is checked, the representative should mail or fax the power of attorney to the IRS office handling the matter. Otherwise, the representative should bring a copy of the power of attorney to each meeting with the IRS.

A specific-use power of attorney will not revoke any prior powers of attorney recorded on the CAF or provided to the IRS in connection with an unrelated specific matter.

Line 5. Acts Authorized

Use line 5 to modify the acts that your named representative(s) can perform. Check the box for the acts authorized that you intend to authorize or specifically not authorize your representative to perform on your behalf. In the space provided, describe any specific additions or deletions.

Substituting or adding a representative. Your representative cannot substitute or add another representative without your written permission unless this authority is specifically delegated to your representative on line 5. If you authorize your representative to substitute another representative, the new representative can send in a new Form 2848 with a copy of the Form 2848 you are now signing attached and you do not need to sign the new Form 2848.

Disclosure of returns to a third party. A representative cannot execute consents that will allow the IRS to disclose your tax return or return information to a third party unless this authority is specifically delegated to the representative on line 5.

Authority to sign your return. Regulations section 1.6012-1(a)(5) permits another person to sign a return for you only in the following circumstances:

- (a) Disease or injury,
- (b) Continuous absence from the United States (including Puerto Rico), for a period of at least 60 days prior to the date required by law for filing the return, or
- (c) Specific permission is requested of and granted by the IRS for other good cause.

Authority to sign your income tax return may be granted to (1) your representative or (2) an agent (a person other than your representative).

Authorizing your representative. Write a statement on line 5 that you are authorizing your representative to sign your income tax return pursuant to Regulations section 1.6012-1(a)(5) by reason of [enter the specific reason listed under (a), (b), or (c) under Authority to sign your return above].

Authorizing an agent. To authorize an agent you must do all four of the following.

1. Complete lines 1-3.
2. Check the box on line 4.
3. Write the following statement on line 5:

"This power of attorney is being filed pursuant to Regulations section 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of [enter the specific reason listed under (a), (b), or (c) under Authority to sign your return above]. No other acts on behalf of the taxpayer are authorized."

4. Sign and date the form. If your return is electronically filed, your representative should attach Form 2848 to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, and send to the address listed in the instructions for Form 8453. If you file a paper return, Form 2848 should be attached to your return. See the instructions for line 7 for more information on signatures. The agent does not complete Part II of Form 2848.

Other. List any other acts you want your representative to be able to perform on your behalf.

Tax matters partner. The tax matters partner (TMP) (as defined in section 6231(a)(7)) is authorized to perform various acts on behalf of the partnership. The following are examples of acts performed by the TMP that cannot be delegated to the representative:

- Binding nonnotice partners to a settlement agreement under section 6224 and, under certain circumstances, binding all partners to a settlement agreement under Tax Court Rule 248 and
- Filing a request for administrative adjustment on behalf of the partnership under section 6227.

Check the box for deletions and list the act or acts you do not want your representative to perform on your behalf.

Line 6. Retention/Revocation of Prior Power(s) of Attorney

If this power of attorney is filed on the CAF system, it generally will revoke any earlier power of attorney previously recorded on the system for the same matter. If this power of attorney is for a specific use or is not filed on the CAF, this power of attorney only will

revoke an earlier power of attorney that is on file with the same office and for the same matters. For example, you previously provided the IRS's Office of Chief Counsel with a power of attorney authorizing Attorney A to represent you in a PLR matter. Now, several months later you decide you want to have Attorney B handle this matter for you. By providing the IRS' Office of Chief Counsel with a power of attorney designating Attorney B to handle the same PLR matter, you are revoking the earlier power of attorney given to Attorney A. If you do not want to revoke any existing power(s) of attorney check the box on this line and attach a copy of the power(s) of attorney. The filing of a Form 2848 will not revoke any Form 8821 that is in effect.

Line 7. Signature of Taxpayer(s)

Individuals. You must sign and date the power of attorney. If a joint return has been filed, your spouse must execute his or her own power of attorney on a separate Form 2848 to designate a representative.

Corporations or associations. An officer having authority to bind the taxpayer must sign.

Partnerships. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form 2848, the TMP is authorized to act in the name of the partnership. However, see *Tax matters partner*, earlier. For dissolved partnerships, see Regulations section 601.503(c)(6).

Estate. If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign. See Regulations section 601.503(d).

Employee plan. If the plan is listed as the taxpayer on line 1, a duly authorized individual having authority to bind the taxpayer must sign and that individual's exact title must be entered. If the trust is the taxpayer listed on line 1, a trustee having the authority to bind the trust must sign with the title of trustee entered. A Form 56, Notice Concerning Fiduciary Relationship, must also be completed to identify the current trustee.

All others. If the taxpayer is a dissolved corporation, decedent, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see Regulations section 601.503(d).

Note. Generally the taxpayer signs first, granting the authority and then the representative signs, accepting the authority granted. The date between when the taxpayer signs and when the representative subsequently signs must be within 45 days for domestic authorizations and within 60 days for authorization from taxpayers residing abroad. If the taxpayer signs after the representative signs, there is no time frame requirement.

Part II. Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (for example, items a-r) under which he or she is authorized to practice before the IRS. Representatives must sign in the order listed in line 2 above. In addition, the representative(s) must list the following in the "Licensing jurisdiction/other Licensing Authority" column:

- a Attorney—Enter the two-letter abbreviation for the state (for example, "NY" for New York) in which admitted to practice and associated license number.
- b Certified Public Accountant—Enter the two-letter abbreviation for the state (for example, "CA" for California) in which licensed to practice and associated license number.
- c Enrolled Agent—Enter the enrollment card number issued by the Office of Professional Responsibility.
- d Officer—Enter the title of the officer (for example, President, Vice President, or Secretary).
- e Full-Time Employee—Enter title or position (for example, Comptroller or Accountant).

- f Family Member—Enter the relationship to taxpayer (generally, must be a spouse, parent, child, brother, sister, grandparent, grandchild, step-parent, step-child, step-brother, or step-sister).
- g Enrolled Actuary—Enter the enrollment card number issued by the Joint Board for the Enrollment of Actuaries.
- h Unenrolled Return Preparer.
- i Registered Tax Return Preparer.
- k Student Attorney or CPA— LITC or STCP.
- r Enrolled Retirement Plan Agent—Enter the enrollment card number issued by the Office of Professional Responsibility.

Students in LITCs and the STCP. You must receive permission to practice before the IRS by virtue of your status as a law, business, or accounting student working in a Low Income Taxpayer Clinic or the Student Tax Clinic Program under section 10.7(d) of Circular 230. Be sure to attach a copy of the letter from the Office of Professional Responsibility authorizing practice before the IRS.

Note. In many cases, the student practitioner's authority is limited (for example, they may only practice under the supervision of another practitioner). At the end of 130 days after input to the CAF, they are automatically purged from the CAF.



Any individual may represent an individual or entity before personnel of the IRS when such representation occurs outside the United States. Individuals acting as representatives must sign and date the declaration; leave the Licensing jurisdiction (state) or other licensing authority column blank. See section 10.7(c)(1)(vii) of Circular 230.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws. Form 2848 is provided by the IRS for your convenience and its use is voluntary. If you choose to designate a representative to act on your behalf, you must provide the requested information. Section 6109 requires you to provide your identifying number; section 7803 authorizes us to collect the other information. We use this information to properly identify you and your designated representative and determine the extent of the representative's authority. Failure to provide the information requested may delay or prevent honoring your Power of Attorney designation.

The IRS may provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file Form 2848 will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 11 min.; **Learning about the law or the form**, 53 min.; **Preparing the form**, 77 min.; **Copying and sending the form to the IRS**, 58 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 2848 simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 2848 to this address. Instead, see the *Where To File Chart*.
