

**SUPPORTING STATEMENT**  
**(Form 2848, Form 2848(SP))**  
**OMB 1545-0150**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Title 26 CFR 601, Subpart E, Conference and Practice Requirements, sets forth the rules for acting on behalf of a taxpayer, presenting written or oral statements of fact on behalf of the taxpayer, and receiving or inspecting confidential tax information concerning the taxpayer being represented.

Form 2848 allows a representative to perform any and all acts that the taxpayer may perform with the exception of endorsing refund checks. Tax returns may be signed by a representative for the taxpayer in limited situations.

**2. USE OF DATA**

The form is used by the IRS to identify representatives of a taxpayer and to record any limitations on the representative's right to represent the taxpayers. Unless the proper form is on file, the representative will not be recognized by the IRS and confidential information cannot be disclosed.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

We are currently offering electronic filing on Form 2848.

**4. EFFORTS TO IDENTIFY DUPLICATION**

We have attempted to eliminate duplication within the agency wherever possible.

**5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

Not applicable.

**6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES**

Not applicable.

**7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)**

Not applicable.

**8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and forms. During these meetings, there is an opportunity to make comments regarding Form 2848.

In response to the **Federal Register Notice dated January 23, 2014, (79 FR 3921)**, we received two comments regarding Form 2848. OPR Response to Suggestion 1) Power of Attorney is a written authorization to represent or act on another's behalf in private affairs, business, or other legal matters. Office of Professional Responsibility (OPR) declines changing the title of Form 2848, because the current title, Power of Attorney and Declaration of Representative, is in alignment with the form's purpose. The Form 2848 Instructions provides explanation of the authority being granted. Lastly, changing the title would have a major impact and create internal burden because the term is embedded throughout IRS documents (e.g., Internal Revenue Manuals), and the term "Power of Attorney" is a long-standing common term used by the IRS and the tax professional community.

OPR's Response to Suggestion 2) OPR declines suggestion 2 because the IRS will only send copies of notices and communications to two persons, including any persons authorized by Form 8821. A check in the box is required because authorizing another representative may stop notices and communications from being sent to previously authorized representative(s) and/or appointees designated via Form 8821. In addition, by requiring an affirmative checking of the box helps to ensure it is the taxpayer's desire and consent that notices be sent to the representative and thereby protects the taxpayer.

**9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS**

Not applicable.

**10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

**11. JUSTIFICATION OF SENSITIVE QUESTIONS**

In accordance with the Privacy Act of 1974, Treasury has published its complete Privacy Act systems of records notices, which include all maintained records systems as of January 2, 2014; six systems have been amended, altered, or added since April 20, 2010, when the complete notices were last published. See 79 F.R. 209-261 and 79 F.R. 183-206, which was published on January 2, 2014.

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Individual Master File (IMF)” system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.030--Customer Account Data Engine Individual Master File, formerly Individual Master File, and IRS 34.037--IRS Audit Trail and Security Records System. The Department of Treasury PIAs can be found at <http://www.treasury.gov/privacy/PIAs/Pages/default.aspx>.

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

The burden estimate is as follows:

Form	# Respondents	# Responses Per Respondent	# Annual Responses	Hours Per Response	Total Burden
2848	458,333	1	458,333	1.99	912,083
2848(SP)	80,000	1	80,000	2.26	180,800
	538,333		538,333		1,092,833

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

The following regulations impose no additional burden. Please continue to assign OMB number 1545-0150 to these regulations.

601.501 through 601.509  
601.514

We have reviewed the above regulations and have determined that the reporting requirements contained in them are entirely reflected on the form. The justification appearing in item 1 of the supporting statement applies both to the regulations and to the form.

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

As suggested by OMB, our **Federal Register** notice dated January 23, 2014 (79 FR 3291), requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution, and overhead for Form 2848 is \$816,924.

**15. REASONS FOR CHANGE IN BURDEN**

There are no changes from the previous approval. This submission is being made to renew the OMB approval.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

Not applicable.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

See attachment.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

Not applicable.

**Note:** The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

## OMB EXPIRATION DATE

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.