

# Instructions for Form 2848

(Rev. January 2018)



Department of the Treasury  
Internal Revenue Service

## Power of Attorney and Declaration of Representative

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

### General Instructions

#### Future Developments

For the latest information about developments related to Form 2848 and its instructions, go to [IRS.gov/Form2848](https://www.irs.gov/Form2848).

#### What's New

**Intermediate Service Providers.** A checkbox has been added to line 5a to allow the taxpayer to authorize the designated representative(s) to access the taxpayer's IRS records via an Intermediate Service Provider. See [Authority to access electronic IRS records via Intermediate Service Providers](#), later, for more information.

**Partnership representatives.** For partnership tax years beginning after December 31, 2017, the Bipartisan Budget Act of 2015 has eliminated the role "Tax Matters Partner" and replaced it with "Partnership Representative." See [Partnership representative](#), later, for more information.

**Representative designations.** The designation of Student Attorney or CPA has been changed to Qualifying Student.

**Authentication alert.** When a representative with a Power of Attorney calls the IRS on your behalf, they must pass authentication procedures prior to the IRS speaking to them about your tax information.

#### Purpose of Form

Use Form 2848 to authorize an individual to represent you before the IRS. See [Substitute Form 2848](#), later, for information about using a power of attorney other than a Form 2848 to authorize an individual to represent you before the IRS. The individual you

authorize must be eligible to practice before the IRS. Form 2848, Part II, Declaration of Representative, lists eligible designations in 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 Taxpayer Advocate Service. See [Students in LITCs and the STCP in Part II, Declaration of Representative](#), later. Your authorization of an eligible representative will also allow that individual to request and inspect your confidential tax information.

**Form 8821.** Use Form 8821, Tax Information Authorization, if you want to authorize an individual or organization to request and inspect your confidential tax return information, but do not want to authorize an individual to represent you before the IRS.

**Form 4506-T.** Use Form 4506-T, Request for Transcript of Tax Return, if you want to authorize an individual or organization to request and inspect transcripts of your confidential return information, but do not want to authorize an individual to represent you before the IRS. Third parties often use this form to verify your tax compliance.

**Form 56.** 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. A fiduciary may authorize an individual to represent or perform certain acts on behalf of the person or entity by filing a power of attorney that names the eligible individual(s) as representative(s) for the person or entity. Because the fiduciary stands in the position of the person or entity, the fiduciary must sign the power of attorney on behalf of the person or entity.

Address information provided on Form 2848 will not change your last known address with the IRS. To change your last known address, use Form 8822, Change of Address, for your home address and Form 8822-B, Change of Address or Responsible Party — Business, to change your business address. Both forms are available at [IRS.gov](https://www.irs.gov).

#### 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 5333 Getwell Road Stop 8423 Memphis, TN 38118	855-214-7519
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 Rulon White Blvd., MS 6737 Ogden, UT 84201	855-214-7522
All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. 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: 4-H14.123. Philadelphia, PA 19104	855-772-3156  304-707-9785 (Outside the United States)

\* These numbers may change without notice. For updates, go to [IRS.gov/Form2848](https://www.irs.gov/Form2848) and search under "Recent Developments."

\*\*Permanent residents of Guam should use Guam Department of Revenue and Taxation, P.O. Box 23607, GMF, GU 96921; permanent residents of the U.S. Virgin Islands should use V.I. Bureau of Internal Revenue, 6115 Estate Smith Bay, Suite 225, St. Thomas, V.I. 00802.



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

## Where To File

If you check the box on line 4, mail or fax Form 2848 to the IRS office handling the specific matter.

Otherwise, mail or fax Form 2848 directly to the IRS address according to the [Where To File Chart](#).

## Authority Granted

Except as specified below or in other IRS guidance, this power of attorney authorizes the listed representative(s) to request 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. Representatives are not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative or any firm or other entity with whom the representative is associated) issued by the government in respect of a federal tax liability. Additionally, unless specifically provided in the power of attorney, this authorization does not include the power to substitute 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 [Line 5a. Additional Acts Authorized](#), later, for more information regarding specific authorities.

**Note.** The power to sign tax returns may only be granted in limited situations. See [Line 5a. Additional Acts Authorized](#), later, for more information.

## Special Rules and Requirements for Unenrolled Return Preparers

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 paid preparer, or who prepares a return but is not required (by the instructions to the return or regulations) to sign the return.

**Limited representation rights.** 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 (or prepared if there is no signature space on the form). Unenrolled return preparers cannot represent taxpayers, regardless of the circumstances requiring representation, before appeals officers, revenue officers, attorneys from the Office of Chief Counsel, or similar officers or employees of the Internal Revenue Service or the Department of Treasury. 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.

**Representation requirements.** Unenrolled return preparers must possess a valid and active Preparer Tax Identification Number (PTIN) to represent a taxpayer before the IRS, and must have been eligible to sign the return or claim for refund under examination.

For returns prepared and signed after December 31, 2015, the unenrolled return preparer must also possess (1) a valid Annual Filing Season Program Record of Completion for the calendar year in which the tax return or claim for refund was prepared and signed; and (2) a valid Annual Filing Season Program Record of Completion for the year or years in which the representation occurs. (An Annual Filing Season Program Record of Completion is not required for returns prepared and signed before January 1, 2016).

If an unenrolled return preparer does not meet all of the representation requirements, you may authorize the unenrolled return preparer to inspect and/or request your tax information by filing a Form 8821. Filing a Form 8821 will not authorize the unenrolled return preparer to represent you.

For more information about the IRS Annual Filing Season Program, go to [IRS.gov/Tax-Professionals/Annual-Filing-Season-Program](#). Also see Pub. 947, Practice Before the IRS and Power of Attorney.

## Revocation of Power of Attorney/Withdrawal of Representative

**Revocation by taxpayer.** If you want to revoke a previously executed power of attorney and do not want to name a new representative, you must write "REVOKE" across the top of the first page with a current signature and date below this annotation. Then, you must mail or fax a copy of the power of attorney with the revocation annotation 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 you do not have a copy of the power of attorney you want to revoke, you must send the IRS a statement of revocation that indicates the authority of the power of attorney is revoked, lists the matters and years/periods, and lists the name and address of each recognized representative whose authority is revoked. You must sign and date this statement. If you are completely revoking authority, write "remove all years/periods" instead of listing the specific matters and years/periods.

**Withdrawal by representative.** If your representative wants to withdraw from representation, he or she must write "WITHDRAW" across the top of the first page of the power of attorney with a current signature and date below the annotation. Then, he or she must provide a copy of the power of attorney with the withdrawal annotation to the IRS in the same manner described in [Revocation by taxpayer](#) above.

If your representative does not have a copy of the power of attorney he or she wants to withdraw, he or she must send the IRS a statement of withdrawal that indicates the authority of the power of attorney is withdrawn, lists the matters and years/periods, and lists the name, TIN, and address (if known) of the taxpayer. The representative must sign and date this statement.

## 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 you attach a completed Form 2848. See [Line 4. Specific Use Not Recorded on CAF](#), later, for more information. You are not required to sign Form 2848 when you attach it to an alternative power of attorney that you have signed, but your representative must sign the form in Part II, Declaration of Representative. See Pub. 216, Conference and Practice Requirements, section 601.503(b)(2).

For more information, see *Non-IRS powers of attorney under When Is a Power of Attorney Required?* in Pub. 947.

## Representative Address Change

If the representative's address has changed, the IRS does not require a new Form 2848. The representative can send a written notification that includes the new information and the representative's signature to the location where you filed the Form 2848.

## Additional Information

For additional information concerning practice before the IRS, see:

- Treasury Department Circular No. 230, Regulations Governing 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, or visit [IRS.gov/TBOR](#).

Low Income Taxpayer Clinics (LITC) assist low income individuals who qualify and have a tax dispute with the IRS. For a list of clinics, see Publication 4134, Low Income Taxpayer Clinic List. For more information and guidelines, visit [TaxpayerAdvocate.IRS.gov/LITC](#).

# Specific Instructions

## Part I. Power of Attorney

### Line 1. Taxpayer Information

Enter the information requested about you. Do not enter information about any other person, including your spouse, except as stated in the specific instructions below.

Address information provided on Form 2848 will not change your last known address with the IRS. To change your last known address, use Form 8822 for your home address and Form 8822-B to change your business address.

**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 enter your representative's address or post office box. If you file a tax return that includes a sole proprietorship business (Form 1040 (Schedule C)) and you are authorizing the listed representative(s) to represent you for your individual and business tax matters, including employment tax liabilities, enter both your SSN (or ITIN) and your business EIN as your taxpayer identification numbers. If you, your spouse, or former spouse are submitting powers of attorney in connection with a joint return that you filed, you must each submit separate Forms 2848 even if you are authorizing the same representative(s) to represent you.

**Corporations, partnerships, or associations.** Enter the name, EIN, and business address. If you are preparing this form 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 list only 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; Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return; and Form 941, Employer's QUARTERLY Federal Tax Return.

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

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

**Deceased individuals.** For Form 1040, enter the name and SSN (or ITIN) of the decedent as well as the name, title, and address of the decedent's executor or personal representative.

**Estates.** Enter the name of the decedent as well as the name, title, and address of the decedent's executor or personal representative. For Forms 706, enter the decedent's SSN (or ITIN) for the taxpayer identification number. For all other IRS forms, enter the estate's EIN for the taxpayer identification number, or, if the estate does not have an EIN, enter the decedent's SSN (or ITIN).

**Gifts.** Enter the name, address, and SSN (or ITIN) of the donor.

**Employee plans.** 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 [Trusts](#) above. If both the plan and trust are authorizing the same representative, separate Forms 2848 are required.

### Line 2. Representative(s)

Enter the full name and mailing address of your representative(s). You may only name individuals who are eligible to practice before the IRS as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than four representatives, write "See attached for additional representatives," in the space to the right of line 2 and attach an additional Form(s) 2848.

If you want to authorize your representative to receive copies of all notices and communications sent to you by the IRS, you must

check the box that is provided under the representative's name and address. **No more than two representatives may receive copies of notices and communications sent to you by the IRS.** Do not check the box if you do not want copies of notices and communications sent to your representative(s).

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

Enter the nine-digit CAF number for each representative. If the IRS has not assigned a CAF number to the representative, enter "None," and the IRS will issue one directly to the 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. The IRS will not assign CAF numbers for employee plan status determinations or exempt organization application requests.

Enter the PTIN, if applicable, for each representative. If the IRS has not assigned a PTIN, but the representative has applied for one, write "applied for" on the line. Unenrolled return preparers must possess a valid PTIN to represent a taxpayer before the IRS.

Check the appropriate box to indicate if the representative's address, telephone number, or fax number is new since the IRS issued the CAF number.

The postemployment restrictions contained in 18 U.S.C. 207 and in Circular 230, section 10.25, apply to a representative who is a former employee of the federal government. The Treasury Inspector General for Tax Administration may enforce criminal penalties for violations of the restrictions, and the Office of Professional Responsibility may take disciplinary action against the practitioner.

**Students in LITCs and the STCP.** You must list the lead attorney or CPA as a representative. List the lead attorney or CPA first on line 2, then the student on the next line. Also see [Part II. Declaration of Representative](#), later.

### Line 3. Acts Authorized

In order for the power of attorney to be valid, you must enter the description of the matter, the tax form number (where applicable), and the year(s) or period(s) (where applicable). For example, you may list "Income, 1040" for calendar year "2015" and "Excise, 720" for "2015" (this entry covers all quarters in 2015). You may list consecutive multiple years or a series of inclusive periods, including quarterly periods, by using "through," "thru," or a hyphen. For example, "2014 thru 2016" or "2nd 2015 - 3rd 2016." 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." The IRS will return any power of attorney with a general reference. Representation only applies for the years or periods listed on line 3. List on line 3 only tax forms directly related to the taxpayer listed on line 1.

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. You may also list future tax years or periods. **However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the power of attorney.** 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 relates to an employee plan, include the plan number in the description of the matter.

If the matter is not a tax matter, or if the tax form number or years or periods do 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, Closing Agreement on Final Determination Covering Specific Classification Settlement Program (CSP), Form 8952, Application for Voluntary Classification Settlement Program (VCSP), 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).

**Centralized Partnership Audit Regime.** For powers of attorney related to the centralized partnership audit regime, enter "Centralized Partnership Audit Regime" in the "Description of Matter" column on line 3, then enter the form (Form 1065) and tax year in the appropriate column(s).

Partnerships under the centralized partnership audit regime are required to designate a partnership representative for each tax year, therefore, it is recommended that a separate Form 2848 be completed for each tax year.

**Note.** A Form 2848 for a future year **will not be allowed** since a partnership representative would not have been designated yet in a filed Form 1065.

**Civil penalty representation (including the trust fund recovery penalty) and representation for certain healthcare-related payments.** Unless you specifically provide otherwise on line 5b, your authorization of tax matters on line 3 includes representation for penalties, payments, and interest related to a specific tax return. However, if the penalty or payment is not related to a return, you must enter "Civil Penalty," "Section 4980H Shared Responsibility Payment," or otherwise describe the specific penalty or payment for which you are authorizing representation in the "Description of Matter" column on line 3.

**Example 1.** Joann prepares Form 2848 authorizing Margaret to represent her before the IRS in connection with the examination of her 2016 and 2017 Forms 1040. Margaret is authorized to represent Joann with respect to the accuracy-related penalty and the Section 5000A shared responsibility payment that the revenue agent is proposing for the 2016 tax year.

**Example 2.** Diana authorizes John to represent her in connection with her Forms 941 and W-2 for 2015. John is authorized to represent her in connection with the penalty for failure to file Forms W-2 that the revenue agent is proposing for 2015.

**Example 3.** Diana only authorizes John to represent her in connection with her Form 1040 for 2015. John is not authorized to represent Diana when the revenue agent proposes a trust fund recovery penalty against her in connection with the employment taxes owed by her closely-held corporation.

If you are authorizing your representative to represent you *only with respect to penalties and interest due on the penalties*, enter "Civil Penalty" in the "Description of Matter" column and the year(s) or period(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 Use 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 the IRS does not record on the CAF. Examples of specific uses not recorded 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,
- Circular 230 Disciplinary Investigations and Proceedings,
- 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, 5316, or 5310),

- Applications for an ITIN filed on Form W-7, Application for IRS Individual Taxpayer Identification Number,
- Applications for an exemption from self-employment tax filed on Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners,
- Application for Award for Original Information under section 7623,
- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS), and
- Freedom of Information Act (FOIA) requests.

Check the box on line 4 if the power of attorney is for a specific use or issue that the IRS will not record on the CAF. If you check the box on line 4, 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 5a. Additional Acts Authorized

Use line 5a to modify the acts that your named representative(s) can perform. Check the box for the additional acts authorized and provide details in the space provided (if applicable).

**Authority to access electronic IRS records via Intermediate Service Providers.** Your representative is not authorized to use an Intermediate Service Provider to retrieve your confidential tax information indirectly from the IRS **unless you check the box on line 5a**. If you do not authorize the use of an Intermediate Service Provider, your representative can obtain your tax information directly from the IRS by using the IRS e-Services Transcript Delivery System.

Intermediate Service Providers are privately owned companies that offer subscriptions to their software and/or services that your authorized representative can use to retrieve, store, and display your tax return data (personal or business) instead of your representative obtaining your tax information directly from the IRS through the IRS e-Services Transcript Delivery System. Intermediate Service Providers are independent of, and not affiliated in any way with, the IRS, and the IRS has no involvement in your representative's **choice** to obtain your tax information directly from the IRS or use an Intermediate Service Provider to indirectly obtain your tax information from the IRS.

**Substituting or adding a representative.** Your representative cannot substitute or add another representative unless you provide your written permission or specifically delegate this authority to your representative by checking the box on line 5a. If authorized, your representative can send in a new Form 2848 to substitute or add another representative(s). Your representative must sign the new Form 2848 on your behalf, and submit it to the appropriate IRS office with a copy of your written permission or the original Form 2848 that delegated the authority to substitute or add another representative.

**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 you specifically delegate this authority to the representative by checking the box on line 5a.

**Authority to sign your return.** Treasury Regulation section 1.6012-1(a)(5) permits another person to sign an income tax return for you only in the following circumstances:

- (a) Disease or injury,
- (b) Continuous absence from the United States (including absence from 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.

The IRS may grant authority to sign your income tax return to (1) your representative or (2) an agent (a person other than your representative).

**Authorizing your representative.** Check the box on line 5a authorizing your representative to sign your income tax return and include the following statement on the lines provided: "This power of

attorney is being filed pursuant to 26 CFR 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]."

**Authorizing an agent.** To authorize an agent who is not your representative, you must do all four of the following:

1. Complete lines 1-3.
2. Check the box on line 4.
3. Check the box on line 5a titled "Sign a return" and write the following statement on the lines provided:

"This power of attorney is being filed pursuant to 26 CFR 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 agent e-files your return, he or she should attach Form 2848 to Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, and mail it to the address listed in the instructions for Form 8453. If your agent files a paper return, he or she should attach Form 2848 to your return. See [Line 7. Signature of Taxpayer](#), later, 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.



*For partnership tax years beginning after December 31, 2017, the Bipartisan Budget Act of 2015, which repealed the TEFRA partnership audit and litigation procedures and the rules applicable to electing large partnerships and replaced them with a new centralized partnership audit regime, has eliminated the role of "tax matters partner" and replaced it with "partnership representative." Pursuant to Treasury Regulation section 301.9100-22T, certain partnerships can elect to have the new regime apply to partnership returns for tax years beginning after November 2, 2015, and before January 1, 2018.*

**Tax matters partner.** For partnership tax years ending prior to January 1, 2018, the tax matters partner (TMP) is authorized to perform various acts on behalf of the partnership. The following are examples of acts the TMP cannot delegate to the representative:

- Binding nonnotice partners to a settlement agreement under section 6224 (as in effect on December 31, 2017, prior to repeal) 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.

**Partnership representative.** For tax years beginning after December 31, 2017, unless the partnership is an eligible partnership that has elected out of the centralized partnership audit regime, the partnership is required to designate a partnership representative. The partnership representative (as defined in section 6223(a)) has the sole authority to act on behalf of the partnership under the centralized partnership audit regime. This authority includes agreeing to settlements and notices of final partnership adjustment, making elections under section 6226, and agreeing to an extension of the period for adjustments under section 6235. The partnership representative does not have to be a partner; however, his actions will bind the partnership and all partners of such partnership in dealings with the IRS under the centralized partnership audit regime.

## Line 5b. Specific Acts Not Authorized

List the act or acts you do not want your representative(s) to perform on your behalf.

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

If the IRS records this power of attorney 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 recorded on the CAF, this power of

attorney will only revoke an earlier power of attorney that is on file with the same office and for the same matters.

**Example.** You previously provided the IRS Office of Chief Counsel with a power of attorney authorizing Attorney A to represent you in a Private Letter Ruling (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 authorizing Attorney A to represent you.

If you do not want to revoke any existing power(s) of attorney, check the box on line 6 and attach a copy of the power(s) of attorney. Filing Form 2848 will not revoke any Form 8821 that is in effect.

## Line 7. Signature of Taxpayer

**Individuals.** You must sign and date the power of attorney. If you filed a joint return, your spouse must execute his or her own power of attorney on a separate Form 2848 to designate a representative. For taxpayer individuals that are under 18 years of age and cannot sign, the individual's parent or court-appointed guardian (with court documents) may sign on their behalf. Other individuals may sign for the taxpayer if they have a Form 2848 that has been signed by the parent or court-appointed guardian authorizing them to sign on behalf of the taxpayer individual.

**Corporations or associations.** An officer with the legal authority to bind the corporation or association must sign and enter his or her exact title.

**Partnerships.** All partners must sign and enter their exact titles. If one partner is authorized to act in the name of the partnership, only that partner is required to sign and enter his or her title. 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 in the case of a TEFRA partnership audit, the TMP has authority to act in the name of the partnership and may sign the Form 2848. However, see [Tax matters partner](#), earlier. For matters related to the centralized partnership audit regime, the partnership representative must sign the Form 2848. For dissolved partnerships, see 26 CFR 601.503(c)(6).

**Estates.** If there is more than one executor, only one co-executor having the authority to bind the estate is required to sign. See 26 CFR 601.503(d).

**Employee plans.** If the plan is listed as the taxpayer on line 1, a duly authorized individual with the authority to bind the plan must sign and enter that individual's exact title. 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. Complete and attach Form 56, Notice Concerning Fiduciary Relationship, to identify the current trustee.

**All others.** If the taxpayer is a dissolved corporation, deceased individual, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see 26 CFR 601.503(d).

**Note.** Generally, the taxpayer signs first, granting the authority and then the representative signs, accepting the authority granted. In this situation, for domestic authorizations, the representative must sign within 45 days from the date the taxpayer signed (60 days for authorizations from taxpayers residing abroad).

If the representative signs first, the taxpayer does not have a required time limit for signing.

## 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. In addition, the representative(s) must list the following in the "Licensing jurisdiction (State) or other licensing authority" and "Bar, license, certification, registration, or enrollment number" columns unless noted otherwise:

- a Attorney—Enter the two-letter abbreviation for the state (for example, “NY” for New York) in which admitted to practice and associated bar or license number, if any.
- b Certified Public Accountant—Enter the two-letter abbreviation for the state (for example, “CA” for California) in which licensed to practice and associated certification or license number, if any.
- c Enrolled Agent—Enter the enrollment card number in the block provided.
- 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 the taxpayer (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—Enter your PTIN.
- k Qualifying Student—Enter “LITC” or “STCP.”
- r Enrolled Retirement Plan Agent—Enter the enrollment card number issued by the Return Preparer Office.

**Students in LITCs and the STCP.** You must receive permission to represent taxpayers 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 Taxpayer Advocate Service authorizing practice before the IRS.

**Note.** Students who have been granted the ability to practice by a special appearance authorization under section 10.7(d) of Circular 230 may, subject to any limitations set forth in the letter from the Taxpayer Advocate Service, fully represent taxpayers before any IRS office and are eligible to perform any and all acts listed on a properly executed Form 2848.

For each separate representation, at the end of 130 days after the taxpayer's signature date, the CAF will automatically purge the student practitioner as the taxpayer's representative.

**TIP** *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.*

**Representative's powers of attorney recorded on the CAF.**

Representatives may receive a list of their powers of attorney recorded on the CAF by following the instructions for submitting requests at [IRS.gov/FOIA](https://www.irs.gov/FOIA) by clicking the link “Routine access to IRS Records,” and then clicking the link “CAF Client Listing Request.”

**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 send your comments from [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 2848 to this office. Instead, see [Where To File](#), earlier.