

# Power of Attorney and Declaration of Representative

► Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

OMB No. 1545-0150

## For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

## Part I Power of Attorney

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

### 1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

|                                                                                                  |  |                                                  |                             |
|--------------------------------------------------------------------------------------------------|--|--------------------------------------------------|-----------------------------|
| Taxpayer name and address<br>FIRST MIDDLE LAST<br>1234 YOUR ADDRESS ST.<br>CITY / TOWN, ST 12345 |  | Taxpayer identification number(s)<br>SSN-XX-XXXX |                             |
|                                                                                                  |  | Daytime telephone number<br>(xxx) xxx-xxxx       | Plan number (if applicable) |

hereby appoints the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) must sign and date this form on page 2, Part II.

|                                                                                                                                                                                                                                           |                                                                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name and address<br>First Middle Last<br>c/o 1234 Your Address Street<br>or 1234 Post Office Address<br>City / Town, State [12345]<br><b>Check if to be sent copies of notices and communications</b> <input checked="" type="checkbox"/> | CAF No. _____<br>PTIN _____<br>Telephone No. (xxx) xxx-xxxx<br>Fax No. _____<br>Check if new: Address <input type="checkbox"/> Telephone No. <input checked="" type="checkbox"/> Fax No. <input type="checkbox"/> |
| Name and address<br><br><b>Check if to be sent copies of notices and communications</b> <input type="checkbox"/>                                                                                                                          | CAF No. _____<br>PTIN _____<br>Telephone No. _____<br>Fax No. _____<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>                     |
| Name and address<br><br><b>(Note: IRS sends notices and communications to only two representatives.)</b>                                                                                                                                  | CAF No. _____<br>PTIN _____<br>Telephone No. _____<br>Fax No. _____<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>                     |
| Name and address<br><br><b>(Note: IRS sends notices and communications to only two representatives.)</b>                                                                                                                                  | CAF No. _____<br>PTIN _____<br>Telephone No. _____<br>Fax No. _____<br>Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>                     |

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

### 3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

| Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions) | Tax Form Number (1040, 941, 720, etc.) (if applicable) | Year(s) or Period(s) (if applicable) (see instructions) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------|
| Change of Address                                                                                                                                                                                                                                        | 8822                                                   | 2020<br><i>(adjust for any / all years)</i>             |
| Appointment of Fiduciary                                                                                                                                                                                                                                 | 56                                                     | 2020                                                    |
| COMPANY NAME Acct. # xxxxxxxxxxxx                                                                                                                                                                                                                        | 1041, 1099-OID                                         | 2020                                                    |

### 4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF ☐

### 5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☒ Access my IRS records via an Intermediate Service Provider;

☒ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☒ Sign a return;  
Request tax transcripts for tax years 2015-2020 with form 4506-T;  
File withholding certificates for tax year 2020 with form W-4.  
*adjust for necessary tax years*

☒ Other acts authorized: filing tax documents for YOUR COUNTY COURT account # xxxxxxxxxxxx,  
filing tax documents for EXAMPLE UTILITY CO. account # xxxxxxxxxxxx

- b Specific acts not authorized.** My representative(s) is (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(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☒ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

BY: *First Middle Last*

Signature

TODAY'S DATE

Date

Attorney in Fact

Title (if applicable)

First Middle Last

Print Name

FIRST MIDDLE LAST

Print name of taxpayer from line 1 if other than individual

## Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  - d** Officer—a bona fide officer of the taxpayer organization.
  - e** Full-Time Employee—a full-time employee of the taxpayer.
  - f** Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h** Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k** Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
  - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

| Designation—<br>Insert above<br>letter (a-r). | Licensing jurisdiction<br>(State) or other<br>licensing authority<br>(if applicable). | Bar, license, certification,<br>registration, or enrollment<br>number (if applicable). | Signature                    | Date            |
|-----------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------|-----------------|
| d                                             | Attorney in<br>Fact                                                                   | ( B L A N K )                                                                          | BY: <i>First Middle Last</i> | TODAY'S<br>DATE |
|                                               |                                                                                       |                                                                                        |                              |                 |
|                                               |                                                                                       |                                                                                        |                              |                 |
|                                               |                                                                                       |                                                                                        |                              |                 |
|                                               |                                                                                       |                                                                                        |                              |                 |