

Common Reasons for Rejection

- Missing representative's name and/or taxpayer signatures or signature dates
- Line 3 - Tax Matters - Non-specific identification of tax periods
Example: "All Years" or "All future periods" is not acceptable
- If Box 4 is checked - Specific Use Not Recorded on CAF - We will attempt contact with the taxpayer to verify specific use intent. If unable to make phone contact, form will be rejected and sent back for clarification
- Line 6 - Receipt of Refund Checks
The name of the person authorized to receive refund checks is listed and the initials of the taxpayer(s) are not present
- Box 8 is checked, but missing copy of original Form 2848 indicating who should be retained
- No designation shown in Part II
- No jurisdiction shown, applicable for designations A, B, C or G
- Title of employee of company being authorized not indicated in Part I

Contact Information

Processing is divided between the Ogden, Philadelphia and Memphis Centers. West of the Mississippi River is processed through the Ogden IRS Center.

Ogden Accounts Management Center
1973 North Rulon White Blvd., Stop 6737
Ogden, UT 84404
Fax (801) 620-4249

Exception: Louisiana and Arkansas are processed through Memphis.

East of the Mississippi River is processed through the Memphis IRS Center.

Memphis Accounts Management Center
5333 Getwell Road, Stop 8423
Memphis, TN 38118
Fax (901) 546-4115

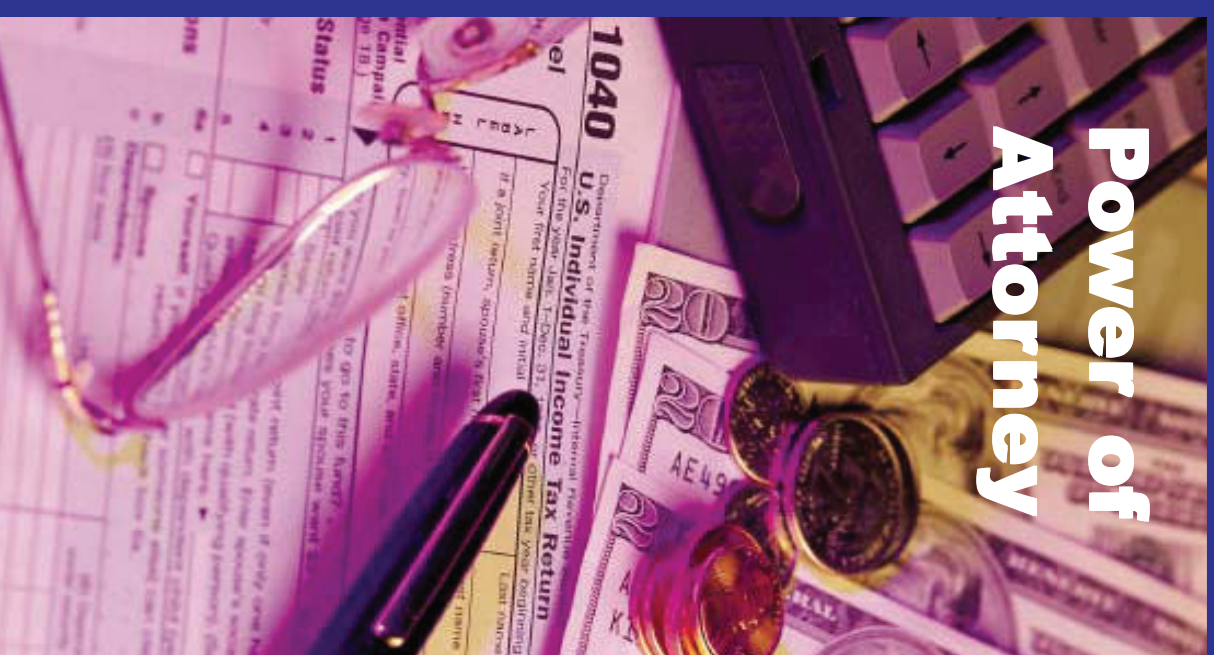
The Philadelphia Center exclusively processes international receipts.

Philadelphia Accounts Management Center
International POA Requests
11601 Roosevelt Blvd., DPSW 312
Philadelphia, PA 19255
Fax (215) 516-1017



Department of the Treasury
Internal Revenue Service

Power of Attorney



A guide to preparing Form 2848,
Power of Attorney and Declaration of Representative

Power of Attorney

Helpful hints for preparing Form 2848, Power of Attorney and Declaration of Representative

- **Line 1—Taxpayer Information**
 - Taxpayer Name(s) and Address
 - Social Security Number
 - Employer Identification Number
 - Daytime Telephone Number
- **Line 2—Representative Information**
 - Representative's Name and Address
 - CAF Number
 - Representative's Telephone Number
 - Representative's Fax Number
 - Check box if new Address or Telephone Number since last Form 2848 filed
- **Line 3—Tax Matters**
 - Type of Tax
 - Tax Form Number
 - Year(s) or Period(s) - Up to 3 future years from the date of this form will be accepted (A dash is accepted in lieu of the word through, i.e. 1998-2005)
- **Line 6—Receipt of Refund Checks**
 - Initial only if the representative is authorized to receive refund
 - Name of representative to receive refund

Form 2848
Power of Attorney and Declaration of Representative

OMB No. 1545-0050
Rev. 04-2004
Please Print Name and Address
Name of Representative

For the Use of the IRS

Received by: _____
Name _____
Title _____
Phone _____

Part I **Power of Attorney**
 Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.
 Taxpayer information, taxpayer(s) must sign and date this form on page 2, line 9.
 1 Taxpayer information, taxpayer(s) must sign and date this form on page 2, line 9.
 Taxpayer name(s) and address _____

2 Representative Information
 Name and address _____
 Check if new Address Telephone No. _____
 CAF No. _____ Fax No. _____
 Telephone No. _____
 Check if new Address Telephone No. _____
 CAF No. _____ Fax No. _____
 Telephone No. _____

3 Tax matters
 To represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

Type of Tax (Income, Employment, Estate, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)

 (see the instructions for line 3)

4 Specific use not recorded on Combined Authorization the 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 uses not recorded on CAF: _____

5 Add authorized. The representatives are authorized to receive and inspect confidential tax information and to prepare any and all tax returns, claims, and documents. This authority does not include the power to execute and file a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.
 Exceptions. An unrevoked return preparer cannot sign any document for a taxpayer and may only represent taxpayers in taxpayers to the extent provided in section 10340 of Circular 230. See the 2 instructions for restrictions on tax matters partners.
 List any specific addresses or divisions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive **BUT NOT TO ENDORSE ON CASH** refund checks, initial here: _____
 Name of representative to receive refund checks (see page 4 of the instructions) _____
For Privacy Act and Paperwork Reduction Notice, see page 4 of the instructions. CAF No. 11984J Form 2848 Rev. 4-2004

- **Line 7—Notices and Communications**
 - If box "a" is marked, the second representative will also receive notices
 - If box "b" is marked, no notices will be sent
- **Line 8—Retention/Revocation of Prior Power(s) of Attorney**
 - When Box 8 is checked, a copy of the power of attorney to remain in effect must be attached

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
 a If you also want the second representative listed to receive a copy of notices and communications, check this box.
 b If you do not want the second representative listed to receive a copy of notices and communications, check this box.

8 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 tax 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.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign, if joint representation is requested; otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee or trustee-in-beneficiary, a certified public accountant (CPA) must have the authority to execute this form on behalf of the taxpayer.
IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Part I Declaration of Representative
 Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part I.
 Under penalties of perjury, I declare that:
 • I am not currently under any suspension or disbarment from practice before the Internal Revenue Service.
 • I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 101), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, and others, before the Internal Revenue Service.
 • 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 duly qualified and practicing as a certified public accountant in the jurisdiction shown below.
 c. Enrolled agent—A member in good standing under the requirements of Treasury Department Circular No. 230.
 d. Officer—a bona fide officer of the taxpayer's organization.
 e. Full-Time Employee—a full-time employee of the taxpayer.
 f. Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 g. Enrolled Actuary—a member of the Actuary Board for the Enrollment of Actuaries under 29 U.S.C. 1242, the authority to practice before the Service is limited to section 10340 of Treasury Department Circular No. 230.
 h. Unrevoked Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10340 (1)(ii). You must have prepared the return in question, and the return must be under examination by the IRS. See **Unrevoked Return Preparer** on page 2 of the instructions.
IF THE DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part I instructions.

Designation—Insert above letter (a-h)	Jurisdiction (State or other)	Signature	Date

Form 2848 Rev. 4-2004

- **Line 9—Signature of Taxpayer(s)—Part I**
 - If the Power of Attorney is not signed and dated, it will be returned. Joint authorizations must reflect the signatures of both spouses
- **Declaration of Representative—Part II**
 - Designation, Jurisdiction/Enrollment Card Number, Signature and Date must be filled out or the form will be returned