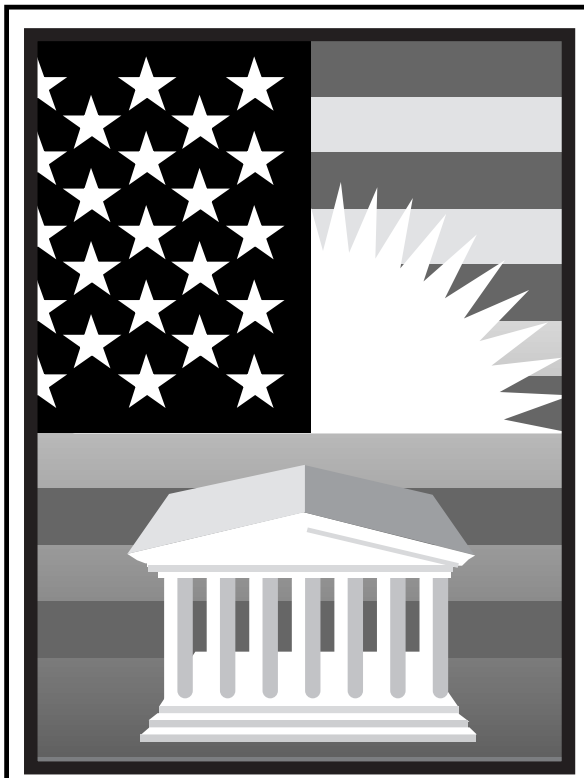




Department of the Treasury  
Internal Revenue Service

Publication 947  
(Rev. January 1999)  
Cat. No. 13392P

# Practice Before the IRS and Power of Attorney



**Get forms and other information faster and easier by:**  
**COMPUTER**

- World Wide Web • [www.irs.ustreas.gov](http://www.irs.ustreas.gov)
- FTP • [ftp.irs.ustreas.gov](ftp://ftp.irs.ustreas.gov)
- IRIS at FedWorld • (703) 321-8020

**FAX**

- From your FAX machine, dial • (703) 368-9694
- See *How To Get More Information* in this publication.

## Contents

<b>Important Change</b> .....	1
<b>Important Reminders</b> .....	2
<b>Introduction</b> .....	2
<b>Practice Before the IRS</b> .....	2
What Is Practice Before the IRS .....	2
Who Can Practice Before the IRS .....	2
Representation Outside the United States .	3
Authorization for Special Appearances .....	3
Who Cannot Practice .....	3
How Does an Individual Become Enrolled .....	4
What Are the Rules of Practice .....	4
Duties .....	4
Restrictions .....	5
Disreputable Conduct .....	5
Reprimands, Disbarments, and Suspensions .....	6
<b>Authorizing a Representative</b> .....	6
What Is a Power of Attorney .....	6
When Is a Power of Attorney Required .....	7
Form Required .....	7
Preparation of Form – Helpful Hints .....	8
Where To File a Power of Attorney .....	8
When Is a Power of Attorney Not Required ....	9
How Do I Fill Out Form 2848 .....	11
What Happens to the Power of Attorney When Filed .....	11
Processing and Handling .....	11
Dealing With the Representative .....	14
<b>Glossary</b> .....	14
<b>How To Get More Information</b> .....	14
<b>Index</b> .....	16

## Important Change

**Confidentiality privilege expanded.** The confidentiality protection for communications between a taxpayer and an attorney (privileged communications) has been expanded to apply to communications involving tax advice between a taxpayer and any federally authorized tax practitioners. Federally authorized tax practitioners include attorneys, certified public accountants, enrolled agents, enrolled actuaries, and certain other individuals allowed to practice before the Internal Revenue Service (IRS). This new provision is effective for communications occurring after July 21, 1998. For more information, see *Confidentiality privilege*, later under *What Are the Rules of Practice*.

---

## Important Reminders

**Form 8821.** Form 8821, *Tax Information Authorization*, can be used only to authorize disclosure of tax information to a third party. See *When Is a Power of Attorney Not Required*, later. To appoint a representative, use Form 2848, *Power of Attorney and Declaration of Representative*.

**Non-IRS powers of attorney.** A general, durable, or even a limited power of attorney will be accepted by the IRS if it satisfies the same requirements as does Form 2848. If the non-IRS power of attorney does not contain all the required information, the attorney-in-fact (the representative) appointed by the non-IRS power of attorney may be able to add the missing information by attaching a Form 2848. See *Non-IRS powers of attorney*, under *When Is a Power of Attorney Required*, later.

**Facsimile copies.** The IRS will accept a copy of a power of attorney that is submitted by facsimile transmission (FAX) if the appropriate IRS office is equipped to receive it.

---

## Introduction

This publication discusses who can represent a taxpayer before the IRS and what forms or documents are used to authorize a person to represent a taxpayer. Usually, attorneys, certified public accountants (CPAs), enrolled agents, and enrolled actuaries can represent taxpayers before the IRS. Under special circumstances, others, including unenrolled return preparers, can represent taxpayers before the IRS. For details regarding taxpayer representation, see *Who Can Practice Before the IRS*, later. The publication also contains a glossary that defines certain professional titles as well as various terms.

Also covered is the use of Form 8821 to authorize an individual or certain entities to receive and inspect a taxpayer's confidential tax information.

### Useful Items

You may want to see:

#### Publication

- 1** Your Rights as a Taxpayer
- 470** Limited Practice Without Enrollment

#### Form (and Instructions)

- 2848** Power of Attorney and Declaration of Representative
- 8821** Tax Information Authorization

---

## Practice Before the IRS

The **Director of Practice** is responsible for administering and enforcing the regulations governing practice before the IRS. These regulations are published in pamphlet form as Treasury Department Circular 230. The director's responsibility includes making determinations on applications for enrollment to practice and conducting disciplinary proceedings relating to those allowed to practice.

### What Is Practice Before the IRS

A person is practicing before the IRS if he or she:

- Communicates with the IRS for a taxpayer regarding the taxpayer's rights, privileges, or liabilities under laws and regulations administered by the IRS,
- Represents a taxpayer at conferences, hearings, or meetings with the IRS, or
- Prepares and files necessary documents with the IRS for a taxpayer.

Just preparing a tax return, furnishing information at the request of the IRS, or appearing as a witness for the taxpayer is not practice before the IRS. These acts can be performed by anyone.

### Who Can Practice Before the IRS

Any of the following individuals can practice before the IRS. However, any individual who is recognized to practice (a **recognized representative**) must file a written declaration with the IRS that he or she is qualified and authorized to represent you. Part II of Form 2848 is a declaration that can be used for this purpose.

**Attorneys.** Any attorney who is not currently under suspension or disbarment from practice before the IRS and who is a member in good standing of the bar of the highest court of any state, possession, territory, commonwealth, or of the District of Columbia may practice before the IRS.

**Certified public accountants (CPAs).** Any CPA who is not currently under suspension or disbarment from practice before the IRS and who is duly qualified to practice as a CPA in any state, possession, territory, commonwealth, or in the District of Columbia may practice before the IRS.

**Enrolled agents.** Any enrolled agent may practice before the IRS.

**Enrolled actuaries.** Any individual who is enrolled as an actuary by the Joint Board for the Enrollment of Actuaries may practice before the IRS. The practice of enrolled actuaries is limited to certain Internal Revenue Code sections that relate to their area of expertise, principally those sections governing employee retirement plans.

**Unenrolled return preparers.** Any individual other than an attorney, CPA, enrolled agent, or enrolled actuary who prepares a return and signs it as the return preparer is an unenrolled return preparer. Also, any individual who prepares a return and is not required to sign it as the preparer is considered to be an unenrolled preparer.

**Limited practice.** An unenrolled return preparer may represent the taxpayer only concerning the tax liability for the year or period covered by the return that he or she prepared. Also, an unenrolled return preparer is permitted to represent taxpayers only before the Examination Division of the IRS and is **not** permitted to represent taxpayers before the Appeals, Collection, or any other division of the IRS.

Unenrolled return preparers **cannot** perform the following activities for another taxpayer.

- Sign claims for refund.
- Receive refund checks.
- Sign consents to extend the statutory period for assessment or collection of tax.
- Sign closing agreements regarding a tax liability.
- Sign waivers of restriction on assessment or collection of a tax deficiency.

For more information on these limits, get Publication 470. This publication is actually a separate printing of Revenue Procedure 81–38.

**Practice denied.** The Director, after giving notice and an opportunity for a conference, can deny eligibility for limited practice before the IRS to any unenrolled preparer or other unenrolled individual (discussed next) who has engaged in disreputable conduct. This conduct includes, but is not limited to, the list of items under *Disreputable Conduct* shown later under *What Are the Rules of Practice*.

**Other unenrolled individuals.** Because of their special relationship with a taxpayer, the following unenrolled individuals can represent the specified taxpayers before the IRS, provided they present satisfactory identification and, except in the case of an individual described in (1) below, proof of authority to represent.

- 1) **An individual.** An individual can represent himself or herself before the IRS and does not have to file a written declaration of qualification and authority.
- 2) **A family member.** An individual family member can represent members of his or her immediate family. Family members include a spouse, child, parent, brother, or sister of the individual.
- 3) **An officer.** A bona fide officer of a corporation (including parents, subsidiaries, or affiliated corporations), association, organized group, or, in the course of his or her official duties, an officer of a governmental unit, agency, or authority can represent the organization he or she is an officer of before the IRS.

4) **A partner.** A general partner can represent the partnership before the IRS.

5) **An employee.** A regular full-time employee can represent his or her employer. An employer can be, but is not limited to, an individual, partnership, corporation (including parents, subsidiaries, or affiliated corporations), association, trust, receivership, guardianship, estate, organized group, governmental unit, agency, or authority.

6) **A fiduciary.** A trustee, receiver, guardian, personal representative, administrator or executor can represent the trust, receivership, guardianship, or estate. See *Fiduciary* under *When Is a Power of Attorney Not Required*, later.

## Representation Outside the United States

An unenrolled individual can represent any individual or entity before IRS personnel who are outside the United States.

## Authorization for Special Appearances

The Director of Practice can authorize an individual who is not otherwise eligible to practice before the IRS to represent another person for a particular matter. The prospective representative must request this authorization in writing from the Director of Practice. However, it is granted only when extremely compelling circumstances exist. If granted, the Director of Practice will issue a letter that details the conditions related to the appearance and the particular tax matter for which the authorization is granted.

The authorization letter from the Director of Practice should not be confused with a letter from an IRS service center advising an individual that he or she has been assigned a Centralized Authorization File (CAF) number (an identifying number that the IRS assigns representatives). The issuance of a CAF number does not indicate that a person is either recognized or authorized to practice before the IRS. It merely confirms that a centralized file for authorizations has been established for the representative under that number.

## Who Cannot Practice

In general, individuals cannot practice before the IRS either because they are not eligible to practice, or because they have lost the privilege as a result of certain actions. The following individuals generally cannot practice before the IRS.

- 1) Individuals convicted of any criminal offense under the revenue laws of the U.S.
- 2) Individuals convicted of any offense involving dishonesty or breach of trust.
- 3) Individuals under disbarment or suspension from practicing as attorneys, CPAs, public accountants, or actuaries in any state, possession, territory,

commonwealth, or in the District of Columbia, any federal court, or any body or board of any federal agency.

- 4) Individuals who are disbarred or suspended from practice before the IRS because they:
  - a) Refuse or have refused to comply with the regulations governing practice before the IRS.
  - b) Willfully and knowingly mislead or threaten a taxpayer with intent to defraud.
  - c) Have engaged in conduct or practices that are disreputable (see *Disreputable Conduct*, later).
- 5) Individuals whose applications for enrollment to practice before the IRS have been denied.
- 6) Officers or employees of the U.S. Government or of the District of Columbia.
- 7) Officers or employees of state governments with authority to act on state tax matters, if their employment may disclose facts or information on Federal tax matters.
- 8) Any member of Congress or Resident Commissioner (elect or serving) in connection with any matter for which he or she directly or indirectly receives, agrees to receive, or seeks any compensation.

**Corporations, associations, partnerships, and other persons that are not individuals.** These organizations (or persons) are not eligible to practice before the IRS.

## How Does an Individual Become Enrolled

The Director of Practice can grant enrollment to practice before the IRS to an applicant who demonstrates special competence in tax matters by passing a written examination administered by the IRS. Enrollment also can be granted to an applicant who qualifies because of past service and technical experience in the IRS. In either case certain application forms, discussed next, must be filed. An applicant must not have engaged in any conduct that would justify suspension or disbarment by the IRS.

**Form 2587.** Applicants can apply to take the special enrollment examination by filing Form 2587, *Application for Special Enrollment Examination*. Parts 4 and 5 of the form should be mailed with the examination fee to the address shown on the form. The amount of the fee is also shown on Form 2587. The form is revised annually and is available in mid-June each year. The form must be returned to the IRS by July 31. To obtain Form 2587, see *How To Get More Information*, later.

**Form 23.** Applicants can apply for enrollment by filing Form 23, *Application for Enrollment to Practice Before the Internal Revenue Service*, with the Director of Practice. The application must include a check or money order in the amount of the fee shown on Form 23. To obtain Form 23, see *How To Get More Information*, later.

**Period of enrollment.** An enrollment card will be issued to each individual whose application is approved. The individual is enrolled until the expiration date shown on the enrollment card. To continue practicing beyond the expiration date, the individual must request renewal of the enrollment.

**Form 8554.** Applicants for renewal of enrollment must file Form 8554, *Application for Renewal of Enrollment to Practice Before the Internal Revenue Service*. To qualify for renewal, applicants generally must complete 72 hours of continuing professional education during each 3-year enrollment cycle. See Form 8554 for more information. To obtain Form 8554, see *How To Get More Information*, later.

## What Are the Rules of Practice

An attorney, CPA, enrolled agent, or enrolled actuary authorized to practice before the IRS (referred to hereafter as a **practitioner**) has the duty to perform certain acts and is restricted from performing other acts. In addition, a practitioner cannot engage in **disreputable conduct** (discussed later). Any practitioner who does not comply with the rules of practice or engages in disreputable conduct is subject to disciplinary action. Also, unenrolled preparers must comply with most of these rules of practice and conduct to exercise the privilege of limited practice before the IRS. See Publication 470 for a discussion of the special rules for limited practice by unenrolled preparers.

## Duties

Practitioners must promptly submit **records or information** requested by officers or employees of the IRS. When the Director of Practice requests information concerning possible violations of the regulations by other parties, the practitioner must provide it and be prepared to testify in disbarment or suspension proceedings. A practitioner can be excepted from these rules if he or she believes in good faith and on reasonable grounds that the information requested is privileged or that the request is of doubtful legality.

**Confidentiality privilege.** The confidentiality protection for certain communications between a taxpayer and an attorney (privileged communications) has been expanded to apply to similar communications between a taxpayer and any federally authorized tax practitioner. This new provision is effective for communications occurring after July 21, 1998.



*This confidentiality privilege cannot be used in any administrative proceeding with an agency other than the IRS.*

**Communications that are protected.** The protection of this privilege applies only to tax advice given to the taxpayer by any individual who is a federally authorized tax practitioner. Tax advice is advice in regard to a matter that is within the scope of the practitioner's authority to practice. The confidentiality protection applies to communications that would be privileged if between the taxpayer and an attorney and that relate to noncriminal:

- Tax matters before the IRS, or
- Tax proceedings brought in federal court by or against the United States.

**Communications regarding corporate tax shelters.** This protection of tax advice communications does not apply to certain written communications between a federally authorized tax practitioner and a director, shareholder, officer, employee, agent, or representative of a corporation. It does not apply if the communication involves the promotion of the direct or indirect participation of the corporation in any tax shelter.

**Duty to advise.** A practitioner who knows that his or her client has not complied with the revenue laws or has made an error in or omission from any return, document, affidavit, or other required paper has the responsibility to advise the client promptly of the non-compliance, error, or omission.

**Due diligence.** A practitioner must exercise due diligence when performing the following duties.

- Preparing or assisting in the preparation, approving, and filing of returns, documents, affidavits, and other papers relating to IRS matters.
- Determining the correctness of oral or written representations made by him or her to the Department of the Treasury.
- Determining the correctness of oral or written representations made by him or her to clients with reference to any matter administered by the IRS.

## Restrictions

Practitioners are restricted from engaging in certain practices. The following paragraphs discuss some of those restricted practices.

**Delays.** A practitioner must not unreasonably delay the prompt disposition of any matter before the IRS.

**Assistance from disbarred or suspended persons and former IRS employees.** A practitioner must not knowingly directly or indirectly do the following.

- Employ or accept assistance from any person who is under disbarment or suspension from practice before the IRS.

- Accept employment as associate, correspondent, or subagent from, or share fees with, any person under disbarment or suspension from practice before the IRS.
- Accept assistance from any former government employee where provisions of these regulations or any federal law would be violated.

**Performance as a notary.** If the practitioner is a notary public and is employed as counsel, attorney, or agent in a matter before the IRS, or has a material interest in the matter, he or she must not engage in any notary activities relative to that matter.

**Practice by partners of current and former government employees.** A partner of an officer or employee of the executive branch of the U.S. Government, or of an independent agency of the U.S. or of the District of Columbia, cannot represent anyone in a matter before the IRS in which the officer or employee has (or had) a personal or substantial interest as a government employee. Although not discussed here, there are similar and additional restrictions on former government employees.

**Negotiations of taxpayer refund checks.** Practitioners who are income tax return preparers must not endorse or otherwise negotiate (cash) any refund check issued to the taxpayer.

## Disreputable Conduct

Disreputable conduct by a practitioner includes such things as:

- Committing any criminal offense under the revenue laws, or committing any offense involving dishonesty or breach of trust,
- Knowingly giving, or participating in the giving of, false or misleading information in connection with federal tax matters,
- Soliciting employment by prohibited means as discussed in section 10.30 of T.D. Circular 230,
- Willful failure to file a tax return, evading or attempting to evade any federal tax or payment, or participating in such actions,
- Misappropriating, or failing to properly and promptly remit, funds received from clients for payment of taxes,
- Directly or indirectly attempting to influence the official action of IRS employees by the use of threats, false accusations, duress, or coercion, or by offering gifts, favors, or any special inducements,
- Being disbarred or suspended by the District of Columbia or any state, possession, territory, commonwealth, or any federal court, or any body or board of any federal agency,
- Knowingly aiding and abetting another person to practice before the IRS during a period of suspension, disbarment, or ineligibility (maintaining a partnership so that a suspended or disbarred person

can continue to practice before the IRS is presumed to be a violation of this provision),

- Contemptuous conduct in connection with practice before the IRS, including the use of abusive language, making false accusations and statements knowing them to be false, or circulating or publishing malicious or libelous matter, and
- Giving a false opinion knowingly, recklessly, or through gross incompetence; or following a pattern of providing incompetent opinions in questions arising under the federal tax laws.

## Reprimands, Disbarments, and Suspensions

The Director of Practice may reprimand or institute proceedings to suspend or disbar any attorney, CPA, or enrolled agent who the Director of Practice has reason to believe violated the rules of practice. Except in certain unusual circumstances, the Director will not institute a proceeding for suspension or disbarment against a practitioner until the facts (or conduct) which may warrant such action have been given in writing to that practitioner. Also, before proceedings are instituted, the Director will generally give the practitioner the opportunity to demonstrate or achieve compliance with the rules.

---

## Authorizing a Representative

You may either represent yourself, or you may grant an individual **power of attorney** (legal authority) to represent you before the IRS. Your representative must be a person allowed to practice before the IRS. See *Who Can Practice Before the IRS*, earlier.

## What Is a Power of Attorney

A power of attorney is your written authorization for an individual to act for you in tax matters. If the authorization is not limited, the individual can generally perform all acts that you can perform. The authority granted to an unenrolled preparer cannot exceed that allowed under the special rules of limited practice described in Publication 470.

**Acts performed.** Any representative, other than an unenrolled preparer, can usually perform the following acts.

- 1) Represent you before any office of the IRS.
- 2) Record the interview.
- 3) Sign an offer or a waiver of restriction on assessment or collection of a tax deficiency, or a waiver of notice of disallowance of claim for credit or refund.

- 4) Sign a consent to extend the statutory time period for assessment or collection of a tax.
- 5) Sign a closing agreement.
- 6) Receive, **but not endorse or cash**, a refund check drawn on the U.S. Treasury. You must specifically initial Form 2848 (see *Form Required*, later) showing the name of the individual designated to receive the refund check.

**Signing your return.** The representative named under a power of attorney is **not permitted** to sign your personal income tax return **unless**:

- 1) The signature is permitted under the Internal Revenue Code and the related regulations (see section 1.6012-1(a)(5) of the Income Tax Regulations), and
- 2) You authorize this in your power of attorney.

For example, the regulation permits a representative to sign your return if you are unable to make the return for any of the following reasons.

- Disease or injury.
- 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.
- Other good cause if specific permission is requested of and granted by the district director.

For more information, see the Form 2848 instructions.

**Endorsing or cashing your refund check.** If you want your representative to receive a refund check on your behalf, you must specifically authorize this in your power of attorney as discussed earlier in item 6 under *Acts performed*. However, if your representative is an income tax return preparer, he or she cannot be authorized to endorse or otherwise cash your check related to income taxes. If you want someone else to endorse or cash that check, follow the rules in Treasury Department Circular No. 21, as amended, 31 CFR part 240.

**Limitation on substitution or delegation.** The appointed representative can substitute a representative or delegate authority to a new representative **only if** the act is specifically authorized under the power of attorney.

**Incapacity or incompetency.** A power of attorney is generally **terminated** if you become incapacitated or incompetent.

The power of attorney can continue, however, in the case of your incapacity or incompetency if you authorize this on the Form 2848, or if your non-IRS durable power of attorney meets all the requirements for acceptance by the IRS. See *Non-IRS powers of attorney*, later.

## When Is a Power of Attorney Required

Submit a power of attorney when you want to authorize an individual to represent you before the IRS, whether or not the representative performs any of the other acts cited above under *What is a Power of Attorney*.

A power of attorney is most often required when you want to authorize another individual to perform at least one of the following acts on your behalf:

- 1) Represent you at a conference with the IRS.
- 2) Prepare and file a written response to the IRS.

## Form Required

Use Form 2848 to appoint a representative to act on your behalf before the IRS. You can file this form **only if** you want to name a person(s) to represent you and that person is a person recognized to practice before the IRS. Persons recognized to practice before the IRS are listed under *Part II, Declaration of Representative*, of Form 2848. Your representative must complete that part of the form.

**Unenrolled return preparers.** Use Form 2848 to appoint an unenrolled return preparer as your representative.

The authority of the preparer is limited as described in Revenue Procedure 81-38 (Publication 470). The preparer can represent you only before revenue agents and examining officers of the Examination Division of the IRS. Also, the preparer can represent you concerning your tax liability only for the period covered by a return prepared by the preparer. For more information about the limitations on enrolled return preparers, see *Limited practice*, under *Unenrolled return preparers*, earlier.

**Non-IRS powers of attorney.** The IRS will accept a non-IRS power of attorney, but a completed "transmittal" Form 2848 must be attached in order for the power of attorney to be entered into the Centralized Authorization File (CAF). For more information, see *Processing a non-IRS power of attorney*, later. If you want to use a power of attorney document other than Form 2848, it must contain the following information.

- Your name and mailing address.
- Your social security number and/or employer identification number.
- Your employee plan number, if applicable.
- The name and mailing address of your representative.
- The types of tax involved.
- The federal tax form number.
- The specific year(s) or period(s) involved.
- For estate tax matters, the decedent's date of death.
- A clear expression of your intention concerning the scope of authority granted to your representative.
- Your signature and date.

You also must attach to the non-IRS power of attorney a signed and dated statement made by your representative. This statement, which is referred to as the "Declaration of Representative," is contained in Part II of Form 2848. The statement should read:

- 1) I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- 2) I am aware of the regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10) concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- 3) I am authorized to represent the taxpayer(s) identified in the power of attorney; and
- 4) I am authorized to practice before the Internal Revenue Service as an individual described in 26 CFR 601.502(a). See *Who Can Practice Before the IRS*, earlier.

**Required information missing.** If your non-IRS power of attorney does not contain all the required information discussed above, you may want to sign and submit a Form 2848 or a new non-IRS power of attorney that contains the necessary information. Or, if you cannot sign an acceptable replacement document, your attorney-in-fact may be able to perfect (make acceptable to the IRS) your non-IRS power of attorney by using the following procedure.

**Procedure for perfecting a non-IRS power of attorney.** Under this procedure, the attorney-in-fact named in your non-IRS power of attorney can sign a Form 2848 on your behalf under the following conditions:

- 1) The original non-IRS power of attorney grants authority to handle federal tax matters (general authority to perform any acts, for example), and
- 2) The attorney-in-fact attaches a statement (signed under penalty of perjury) to the Form 2848 stating that the original non-IRS power of attorney is valid under the laws of the governing jurisdiction.

The Form 2848 prepared by your attorney-in-fact should be signed in the following manner: "Jane Taxpayer (your name), by John Attorney (your attorney-in-fact's name) under authority of the attached power of attorney."

The individual named as representative in the Form 2848 can be the attorney-in-fact named in the original power of attorney or any other individual recognized to practice before the IRS.

**Example.** John Elm, a taxpayer, signs a durable power of attorney that names his neighbor, Ed Larch, as his attorney-in-fact. The power of attorney grants Ed the authority to perform any and all acts on John's behalf. However, it does not list specific tax-related information such as types of tax or tax form numbers.

Shortly after John signs the power of attorney, he is declared incompetent. Later, a federal tax matter arises concerning a prior year return filed by John. Ed attempts to represent John before the IRS, but is rejected

because the durable power of attorney does not contain required information.

If Ed attaches a statement (signed under the penalty of perjury) that the durable power of attorney is valid under the laws of the governing jurisdiction, he can sign a completed Form 2848 and submit it on John's behalf. If Ed can practice before the IRS (see *Who Can Practice Before the IRS*, earlier), he can name himself as representative on Form 2848; otherwise, he must name another individual who can practice before the IRS.

**Processing a non-IRS power of attorney.** The IRS has a centralized computer database called the CAF that contains information on the authority of taxpayer representatives. Generally, when you submit a power of attorney document to the IRS, it is processed for inclusion in the CAF. Entry of your power of attorney into the CAF enables IRS personnel, who do not have a copy of your power of attorney, to verify the authority of your representative by accessing the central computer file. It also enables the IRS to automatically send copies of notices and other IRS communications to your representative.

You can have your non-IRS power of attorney entered into the CAF by attaching it to a completed "transmittal" Form 2848 and submitting it to the IRS. You do not have to sign the transmittal Form 2848, but, in the space provided for your signature, you should enter the words "For Transmittal Purposes Only." Also, your attorney-in-fact must sign the Declaration of Representative (see Part II of Form 2848).

## Preparation of Form – Helpful Hints

The preparation of Form 2848 is illustrated by an example, later, under *How Do I Fill Out Form 2848*. However, the following will also assist you in preparing the form.

**Line-by-line hints.** The following hints are summaries of some of the line-by-line instructions for Form 2848.

**Line 1–Taxpayer Information.** If a joint return is involved and you and your spouse have different addresses, you must enter each address. If you and your spouse choose different representatives, each of you must file a Form 2848.

**Line 2–Representative.** Only individuals can represent you. If your representative has not been assigned a CAF number, enter "None" on that line and the IRS will issue one to him or her. If the representative's address or phone number has changed since the CAF number was issued, you should check the appropriate box.

If you want to name more than three representatives, you must attach a list of the additional representatives to the form. Normally, the IRS will send notices and other written communications to you and a copy to the first representative listed. However, you can choose other options (see line 7 of Form 2848).

**Line 3–Tax Matters.** You can list any tax years or periods that ended before the date the form is signed. You also may list future periods that end no later than 3 years from that date. However, avoid general references such as "all years" or "all periods."

If the "type of tax," "tax form number," or "year(s) or period(s)" column does not apply to your particular tax matter, you should enter "not applicable" in that column and, instead, describe the matter.

**Line 4–Specific Uses Not Recorded on Centralized Authorization File (CAF).** Certain matters cannot be recorded onto the CAF system. Examples of such matters include, but are not limited to, the following.

- 1) Civil penalty issues.
- 2) Trust fund recovery penalties.
- 3) Requests for a private letter ruling.
- 4) Applications for an employer identification number.
- 5) Claims filed on Form 843, *Claim for Refund and Request for Abatement*.
- 6) Corporate dissolutions.
- 7) Requests for change of accounting method.
- 8) Requests for change of accounting period.

If the tax matter described on line 3 of Form 2848 concerns one of these matters specifically, check the box on this line (line 4). If this line is checked, your representative should bring a copy of the power of attorney to each IRS office where the specific matter will be discussed.

## Where To File a Power of Attorney

File the power of attorney with each IRS office with which you deal. If the power of attorney is filed for a matter currently pending before an office of the IRS, such as an examination, file the power of attorney with that office. Otherwise, file it with the service center where the related return was, or will be, filed. Refer to the instructions for the related tax return for the service center address.

**Facsimile copies.** The IRS will accept a copy of a power of attorney that is submitted by facsimile transmission (FAX). If you choose to file a power of attorney by FAX, be sure the appropriate IRS office is equipped to accept this type of transmission.

Powers of attorney may be filed directly with the CAF units at the service center where you filed, or will file your tax return(s) shown on the power of attorney form. The FAX telephone numbers of the CAF units are as follows:

Service Center	Voice	FAX
Austin	512-460-0006	512-460-0176
Andover	978-474-5276	978-474-9405
Brookhaven	516-654-6680	516-654-6583
Atlanta	678-530-6394	678-530-6393
Cincinnati	606-292-5768	606-292-5185
Fresno*	559-454-7180	559-454-6334
Odgen	801-620-6473	801-620-6671
Memphis	901-546-4176	901-546-4115
Philadelphia	215-516-4779	215-516-5994
Kansas City**	816-926-5960	816-823-2076

\* The 559 area code is effective April 1999.

\*\*This CAF unit is available weekdays after 4:00 P.M. central standard time.



**Updating power of attorney.** To update Form 2848, tell the IRS when any information on the form changes. Do this by writing a letter to the IRS office(s) where you filed the power of attorney, or file a new power of attorney.

**Revoking a power of attorney.** If you want to revoke an existing power of attorney and do not want to name a new representative, there are two ways to do it. You can revoke a power of attorney by sending a **revocation copy** of Form 2848 to each office of the IRS where you originally filed the form. You should also send a copy to the service center where you filed the return for the matter covered by the power of attorney. If you do not have a copy, you can revoke by filing a **revocation statement** with the same places you would send a revocation copy.

**Revocation copy.** A revocation copy is a copy of the original Form 2848 that you revise as follows:

- 1) Write the word "REVOKE" at the top center of page 1, and
- 2) Sign and date it at the bottom of page 2 following the *Declaration of Representative* section.

**Revocation statement.** The statement of revocation must indicate that the authority of the power of attorney is revoked and it must list the name and address of each recognized representative whose authority is revoked. You must sign the statement.

**Revoking a non-IRS power of attorney.** If you want to revoke a power of attorney for which a Form 2848 was not filed, write a letter requesting the revocation and attach a copy of the power of attorney that you want to be revoked. Sign and date the letter, and send it to each office of the IRS where you originally filed the non-IRS power of attorney.

**Automatic revocation of power of attorney (or tax information authorization).** Unless you specify otherwise on the form (line 8, Part I), a newly filed power of attorney concerning the same matter will revoke a previously filed power of attorney, but not a previously filed tax information authorization.

Similarly, a newly filed tax information authorization will revoke a previously filed tax information authorization concerning the same tax matter, but will not revoke a power of attorney concerning that matter.

## When Is a Power of Attorney Not Required

The following situations do not require a power of attorney.

**Providing information to the IRS.** A power of attorney is not required when a person is merely furnishing information at the request of the IRS.

**Disclosure of tax return information.** You are not required to file a power of attorney to authorize the IRS to disclose information concerning your tax account(s) to an individual (whether or not the individual is authorized to practice before the IRS) or other party (such as a corporation, a partnership, or an association). For this purpose, you can use Form 8821, *Tax Information Authorization*. **Form 8821 is strictly a disclosure authorization form and cannot be used to name an individual to represent you before the IRS.** If you want to name a representative, you should use Form 2848.

**Form 8821 example.** The following example illustrates Form 8821. The filled-in form is illustrated on the following page.

**Example.** John Oak wants his associate, Jane Birch, to be informed about his personal tax accounts. To have this information disclosed to Jane, John fills out Form 8821. Since this is only a disclosure form, it will not give Jane any power to represent John before the IRS.

When you file a Form 8821 with the IRS, it also is processed for entry into the CAF. Entry into the file enables the IRS to send copies of notices and other IRS communications to the person (individual or other entity) designated on the form.

**A tax matters partner or person (TMP).** A TMP is authorized by law (see sections 6231(a)(7) of the Internal Revenue Code) to perform various acts on behalf of a partnership or subchapter S corporation. This may include the power to delegate authority to represent the TMP and to sign documents in that capacity. But certain acts performed by the TMP cannot be delegated. Sections 6221 through 6234 and sections 6240 through 6255 of the Internal Revenue Code and the related regulations discuss "partnership level" tax proceedings and the responsibilities of the TMP.

**Fiduciary.** A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of the taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as a representative and should not file a power of attorney. However, a fiduciary should file Form 56, *Notice Concerning Fiduciary Relationship*, to notify the IRS of the fiduciary relationship.

## Tax Information Authorization

OMB No. 1545-1165  
**For IRS Use Only**

Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone (\_\_\_\_) \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date \_\_\_\_/\_\_\_\_/\_\_\_\_

▶ **IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

**1 Taxpayer information.**

Taxpayer name(s) and address (please type or print)  John Oak 8821 Dogwood Lane Anyplace, North Carolina 28000	<b>Social security number(s)</b> 000 : 00 : 0003  Daytime telephone number ( 910 ) 555-4321	<b>Employer identification number</b>   Plan number (if applicable)
--	---	--

**2 Appointee.**

Name and address (please type or print)  Jane Birch 12 Peartree Lane Anyplace, North Carolina 28000	CAF No. _____ Telephone No. ( 910 ) 555-3210 Fax No. (____) _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
---	---

**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instr.)
Income	1040	1996, 1997, 1998	

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.)   
 If you checked this box, skip lines 5 and 6.

**5 Disclosure of tax information** (you must check box 5a or b unless box 4 is checked):  
 a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box   
 b If you do not want any copies of notices or communications sent to your appointee, check this box

**6 Retention/revocation of tax information authorizations.** This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box   
 To revoke this tax information authorization, see the instructions on page 2.

**7 Signature of taxpayer(s).** If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

John Oak \_\_\_\_\_ 6/30/99 \_\_\_\_\_  
 Signature Date  
 John Oak \_\_\_\_\_  
 Print Name Title (if applicable)

\_\_\_\_\_  
 Signature Date  
 \_\_\_\_\_  
 Print Name Title (if applicable)

### General Instructions

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

**Change To Note.** New column (d) is added to line 3 for specific tax matters. Use column (d) to specify tax information that is to be provided by the IRS. See the line 3 instructions on page 2.

**Purpose of form.** Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive confidential information in any office of the IRS for the type of tax and the years or periods you list on this form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent

you, use **Form 2848**, Power of Attorney and Declaration of Representative, instead of Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

**Taxpayer identification numbers (TINs).** TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

**Fiduciaries.** A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. File **Form 56**, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a

## How Do I Fill Out Form 2848

The following example illustrates how to complete Form 2848. The filled-in form follows the example.

**Example.** Stan and Mary Doe have been notified that their joint tax return (Form 1040) for 1998 is being examined. They have decided to appoint Jim Smith, an enrolled agent, to represent them in this matter and any future matters concerning the return. Jim, who has prepared returns at the same location for years, already has a Centralized Authorization File (CAF) number assigned to him. Stan and Mary do not want Jim to sign any agreements to pay additional taxes or to receive any refund checks. They want copies of all notices and written communications to be sent to Jim. This is the first time Stan and Mary have given power of attorney to anyone. They should complete one Form 2848 as follows:

**Line 1–Taxpayer Information.** They enter their names, street address, and social security numbers in the spaces provided.

**Line 2–Representatives.** They enter the name and current address of their chosen representative, Jim Smith. They also enter Mr. Smith's CAF number, his telephone number, and his FAX number. Since Mr. Smith's address and telephone number have not changed since the IRS issued his CAF number, Stan and Mary do not check either box in the second column.

**Line 3–Tax Matters.** They enter “income” for the type of tax, “1040” for the form number, and “1998” for the tax year.

**Line 4–Specific Uses Not Recorded on CAF.** Stan and Mary make no entry on this line because they do not want to restrict the use for their power of attorney to a specific use that is not recorded on the CAF. See *Preparation of Form – Helpful Hints*, earlier.

**Line 5–Acts Authorized.** Because Stan and Mary want to sign any agreement form that reflects changes to their 1998 income tax liability, they restrict the acts Mr. Smith is authorized to perform by writing “taxpayers must sign any agreement form” on line 5. If they had chosen, they could have listed other restrictions on line 5.

**Line 6–Receipt of Refund Checks.** They make no entry on line 6 because they want any refund checks sent directly to them.

**Line 7–Notices and Communications.** Stan and Mary make no entry on line 7 because they want the original notices and communications sent to them, and the copies sent to Mr. Smith.

**Line 8–Retention/Revocation of Prior Powers of Attorney.** Since Stan and Mary are filing their first power of attorney, they make no entry on this line. However, if they had filed prior powers of attorney, the filing of this current power would automatically revoke

any earlier ones for the same tax matter(s). Therefore, to retain an earlier power of attorney, they would need to check the box on line 8 and attach a copy of the prior power of attorney that they want to maintain.

If Stan and Mary decide later that they can handle the examination on their own, they can revoke the power of attorney. (See *Revoking a power of attorney*, earlier for the special rules.)

**Line 9–Signature of Taxpayer(s).** Because this is a joint authorization (see line 1), both Stan and Mary must sign and date the form. If they do not, the IRS cannot accept it.

**Part II–Declaration of Representative.** Jim Smith must complete this part of Form 2848. If he does not sign this part, IRS cannot accept the form.

## What Happens to the Power of Attorney When Filed

A power of attorney will be recognized after it is received, reviewed, and determined by the IRS to contain the required information. However, until a power of attorney is entered into the CAF system, IRS personnel other than the individual to whom the form is submitted may be unaware of the authority of the person you have named to represent you. Therefore, during this interim, other IRS personnel who do not have access to a copy of your power of attorney may request that you or your representative submit an additional copy.

## Processing and Handling

Processing and handling of the power of attorney submitted differs depending on whether it is a complete or incomplete document.

**Incomplete documents.** If the power of attorney document is incomplete, the IRS will attempt to secure the missing information either by writing or telephoning you or your representative. For example, if your signature or signature date is missing, the IRS will contact you. Also, if information concerning your representative is missing and information sufficient to make a contact (such as an address and/or a telephone number) is on the document, the IRS will attempt to contact your representative.

In either case, the power of attorney is not considered valid until all required information is entered on the document. The individual(s) named as representative(s) will not be recognized to practice before the IRS until the document is complete and accepted by the IRS.

**Complete documents.** When the IRS receives a complete and valid power of attorney, the IRS will then take action to recognize the representative. In most instances, this involves processing the document into the CAF system. Recording the data on the CAF enables the IRS to automatically direct copies of mailings to authorized representatives and to instantly recognize the scope of authority granted.

## Power of Attorney and Declaration of Representative

OMB No. 1545-0150

**For IRS Use Only**

Received by:  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date / /

▶ See the separate instructions.

**Part I** Power of Attorney (Please type or print.)

**1 Taxpayer Information** (Taxpayer(s) must sign and date this form on page 2, line 9.)

Taxpayer name(s) and address  Stan and Mary Doe 1040 Any Street Anytown, Virginia 22000	<b>Social security number(s)</b> 000 : 00 : 0001  000 : 00 : 0002  Daytime telephone number	<b>Employer identification number</b>   Plan number (if applicable)
---	--	--

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

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

Name and address Jim Smith 1065 Any Street Anytown, Virginia 22000	CAF No. 6800-06530R Telephone No. 703 555-4321 Fax No. 703 555-5432 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

**3 Tax Matters**

Type of Tax (Income, Employment, Excise, etc.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
Income	1040	1998

**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 instruction for **Line 4—Specific uses not recorded on CAF**). . . . ▶

**5 Acts Authorized.**—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative unless specifically added below, or the power to sign certain returns (see instruction for **Line 5—Acts authorized**).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
 \_\_\_\_\_ Taxpayers must sign any agreement form \_\_\_\_\_  
 \_\_\_\_\_

**Note:** In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

**Note:** The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the instructions for more information.

**6 Receipt of Refund Checks.**—If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below.

\_\_\_\_\_  
 Name of representative to receive refund check(s) ▶

- 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 unless you check one or more of the boxes below.
- a** If you want the first representative listed on line 2 to receive the original, and yourself a copy, of such notices or communications, check this box
  - b** If you also want the second representative listed to receive a copy of such notices and communications, check this box
  - c** If you do not want any notices or communications sent to your representative(s), 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, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

Stan Doe 6/21/99  
 -----  
 Signature Date Title (if applicable)

Stan Doe  
 -----  
 Print Name

Mary Doe 6/21/99  
 -----  
 Signature Date Title (if applicable)

Mary Doe  
 -----  
 Print Name

**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under 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 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax 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—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent 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—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 Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
  - h** Unenrolled Return Preparer—an unenrolled return preparer under section 10.7(c)(viii) of Treasury Department Circular No. 230.

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.**

Designation—Insert above letter <b>(a-h)</b>	Jurisdiction (state) or Enrollment Card No.	Signature	Date
c	90-99999	Jim Smith	6/21/99

**Documents not processed on CAF.** Specific-use powers of attorney, however, are not processed into the CAF (see *Preparation of Form - Helpful Hints*, earlier). For example, a power of attorney that is a one-time or specific-issue grant of authority is not processed on the CAF. These documents remain with the related case files. In this situation, check the box on line 4 of Form 2848. If it is checked, the representative should bring a copy of the power of attorney to each meeting with the IRS.

## Dealing With the Representative

After a valid power of attorney is filed, the IRS will recognize your representative. However, if it appears the representative is responsible for unreasonably delaying or hindering the prompt disposition of an IRS matter by failing to furnish, after repeated requests, nonprivileged information, the IRS can contact you directly. For example, in most instances in which a power of attorney is recognized, the IRS will contact the representative to set up appointments and to provide lists of required items. But, if the representative is unavailable, does not respond to repeated requests, and does not provide required items (other than items considered "privileged"), the IRS can bypass your representative and contact you directly.

If a representative engages in conduct described above, the matter can be referred to the Director of Practice for consideration of possible disciplinary action.

**Notices and other correspondence.** If you have a recognized representative, you and the representative will receive required notices and other correspondence from the IRS (either the original or a copy), unless you checked box (c) on line 7 of Form 2848 or placed a similar restriction on your authorization of a representative (power of attorney). If the power of attorney is processed on the CAF, the IRS will send your representative(s) a duplicate of all computer-generated correspondence that is sent to you. (This includes notices and letters produced either at our service centers or at the Martinsburg Computing Center.) The IRS employee handling the case is responsible for ensuring that the original and any requested copies of each manually-generated correspondence are sent to you and your representative(s) in accordance with your authorization.

---

## Glossary

**Attorney-in-fact** means an agent authorized by a person under a power of attorney to perform certain act(s) or kind(s) of acts for that person.

**CAF number** is the Computer Authorization File number issued by IRS to each representative whose power of attorney, and each designee whose tax information authorization, has been recorded onto the CAF system.

**Centralized Authorization File (CAF) System** is a computer file containing information regarding the authority of individuals appointed under powers of attorney or persons designated under the tax information authorization system. This system gives IRS personnel quicker access to authorization information.

**Commissioner** means the Commissioner of the Internal Revenue Service.

**Durable power of attorney** means a power of attorney that is not subject to a time limit and that will continue in force after the incapacitation or incompetency of the grantor (the taxpayer).

**Enrolled agent** means any individual who is enrolled under the provisions of Treasury Department Circular 230 to practice before the IRS.

**General power of attorney** means a power of attorney that authorizes the attorney-in-fact to perform any and all acts the taxpayer can perform.

**Government officer and employee** means any officer or employee of a state or the United States in the executive, legislative, or judicial branch of the government, or in any agency of the United States, including the District of Columbia.

**Limited power of attorney** means a power of attorney that limits the attorney-in-fact to certain specified act(s).

**Practitioner** generally means only an attorney, CPA, enrolled agent, or enrolled actuary authorized to practice before the IRS. However, other individuals may qualify to temporarily practice or engage in limited practice before the IRS, but they are not referred to as practitioners.

**Recognized representative** means an individual who is recognized to practice before the IRS.

---

## How To Get More Information

You can order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

**Free tax services.** To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



**Personal computer.** With your personal computer and modem, you can access the IRS on the Internet at [www.irs.ustreas.gov](http://www.irs.ustreas.gov). While visiting our Web Site, you can select:

- *Frequently Asked Tax Questions* to find answers to questions you may have.
- *Fill-in Forms* to complete tax forms on-line.
- *Forms and Publications* to download forms and publications or search publications by topic or keyword.
- *Comments & Help* to e-mail us with comments about the site or with tax questions.
- *Digital Dispatch* and *IRS Local News Net* to receive our electronic newsletters on hot tax issues and news.

You can also reach us with your computer using any of the following.

- Telnet at [iris.irs.ustreas.gov](http://iris.irs.ustreas.gov)
- File Transfer Protocol at [ftp.irs.ustreas.gov](http://ftp.irs.ustreas.gov)
- Direct dial (by modem) **703-321-8020**



**TaxFax Service.** Using the phone attached to your fax machine, you can receive forms and instructions by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.



**Phone.** Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at **1-800-829-1040**.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call **1-800-829-4059** to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call **1-800-829-4477** to listen to pre-recorded messages covering various tax topics.

**Evaluating the quality of our telephone services.** To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistor and does not keep a record of any taxpayer's name or tax identification number.

- We sometimes record telephone calls to evaluate IRS assistors objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.



**Walk-in.** You can pick up certain forms, instructions, and publications at many post offices, libraries, and IRS offices. Some libraries and IRS offices have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs.



**Mail.** You can send your order for forms, instructions, and publications to the Distribution Center nearest to you and receive a response 7 to 15 workdays after your request is received. Find the address that applies to your part of the country.

- **Western part of U.S.:**  
Western Area Distribution Center  
Rancho Cordova, CA 95743-0001
- **Central part of U.S.:**  
Central Area Distribution Center  
P.O. Box 8903  
Bloomington, IL 61702-8903
- **Eastern part of U.S. and foreign addresses:**  
Eastern Area Distribution Center  
P.O. Box 85074  
Richmond, VA 23261-5074



**CD-ROM.** You can order IRS Publication 1796, *Federal Tax Products on CD-ROM*, and obtain:

- Current tax forms, instructions, and publications.
- Prior-year tax forms, instructions, and publications.
- Popular tax forms which may be filled-in electronically, printed out for submission, and saved for recordkeeping.
- Internal Revenue Bulletins.

The CD-ROM can be purchased from National Technical Information Service (NTIS) for \$25.00 by calling 1-877-233-6767 or for \$18.00 on the Internet at [www.irs.ustreas.gov/cdorders](http://www.irs.ustreas.gov/cdorders). The first release is available in mid-December and the final release is available in late January.

---

---

# Index

---

---

**A**  
Actuaries ..... 3  
Application for enrollment ..... 4  
Assistance (See More information)  
Associations ..... 4  
Attorney-in-fact ..... 14  
Attorneys ..... 2, 3  
Authorization letter ..... 3

---

**C**  
CAF ..... 14  
CAF number ..... 3, 14  
Centralized Authorization File  
(CAF) ..... 14  
Certified public accountants  
(CPAs) ..... 2  
Commissioner ..... 14  
Confidentiality privilege ..... 4  
Corporations ..... 4  
CPAs ..... 2, 3

---

**D**  
Director of Practice ..... 2  
Disreputable conduct ..... 5  
Durable power of attorney ..... 14

---

**E**  
Enrolled actuaries ..... 2

---

Enrolled agent ..... 2, 14

---

**F**  
FAX copies ..... 2, 8  
Form 23 ..... 4  
Form 2848 ..... 7  
Form 8821 ..... 2, 9  
Free tax services ..... 14

---

**G**  
General power of attorney .... 14  
Government officer and em-  
ployee ..... 14

---

**H**  
Help (See More information)

---

**I**  
Incapacity or incompetency .... 6

---

**L**  
Limited power of attorney ..... 14  
Limited practice ..... 3

---

**M**  
More information ..... 14

---

---

**N**  
Non-IRS powers of attorney 2, 7

---

**P**  
Partnership level proceedings . 9  
Partnerships ..... 4  
Practitioner ..... 14  
Processing a non-IRS powers of  
attorney ..... 8  
Public accountants ..... 3  
Publications (See More  
information)

---

**S**  
Special Appearances ..... 3

---

**T**  
Tax help (See More information)  
Tax matters partner ..... 9  
Tax matters person ..... 9  
Termination ..... 6  
TMP ..... 9  
TTY/TDD information ..... 14

---

**U**  
Unenrolled individuals ..... 3  
Unenrolled return preparers 2, 7

---

---