



Form 2848 - Power of Attorney and Declaration of Representative Revision

The IRS has revised Form 2848, Power of Attorney and Declaration of Representative as of October 2011. The purpose of this form is used to authorize an individual to represent an individual, corporation, partnership, or association. The individual authorized must be eligible to practice before the IRS. The following is a summary of the revisions made that were implemented October 2011:

Part I – Power of Attorney

Only one taxpayer can be named on Line 1. When a joint return is file, a separate Form 2848 will need to be obtained for each taxpayer. Please note that Form 2848 has only one signature line on page 2 of the form. The taxpayer and spouse are required to sign their respective POA.

The same applies to corporations filing a consolidated return. A separate Form 2848 is required for the subsidiaries who filed separate returns from the consolidated return, such as Form 720, Quarterly Federal Excise Tax Return, and Form 941, Employer's Quarterly Federal Tax Return.

The representative(s) information will be entered on Page 1, Line 2 of the form. In addition, you are now required to check a box for the first two representatives listed if you wish to be sent copies of IRS notices, communications, and correspondences. Please note only two POAs can be sent copies of this information. If a third representative is listed, they will not have the option of receiving correspondences.

The representative(s) are now required to enter their PTIN number along with their CAF, Telephone, and Fax number.

Part II- Declaration of Representative

There have been two revisions to the designations in Part II. A new designation (i) has been added for Registered Tax Return Preparers. The designation for student attorneys and student certified public accountants (CPA) has been combined into one designation (k).

When entering your respective designation for all POAs, you are now required to provide your license number if you are a CPA and Bar number if you are an attorney.



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Conclusion

These revisions are further explained in the Instructions for Form 2848 (10/2011). Please visit the IRS website, <http://www.irs.gov/instructions/i2848/index.html> for instructions.

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