

## Power of Attorney and Declaration of Representative

OMB No. 1545-0047

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Facsimile \_\_\_\_\_

Date: / /

▶ Information about Form 2848 and its instructions is at [www.irs.gov/form2848](http://www.irs.gov/form2848).

**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 _____	Taxpayer identification number(s) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-bottom: 1px solid black;">Employer identification number</td> <td style="width: 50%; border-bottom: 1px solid black;">PIN number (if applicable)</td> </tr> </table>	Employer identification number	PIN number (if applicable)
Employer identification number	PIN number (if applicable)		

Person(s) 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 _____  Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____  Check if to be sent copies of notices and communications <input type="checkbox"/>	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____  (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address _____  (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ 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 3b, 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 3a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Estate, Gift, Rethinkdown, Fractional Dispute, PUI, FOM, Civil Penalty, Sec. 5050A Shared Responsibility Payment, Sec. 5050H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 706, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)

**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 3a for more information):

Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_