

**Power of Attorney
and Declaration of Representative**

Print or type in print. See the separate instructions.

Received by:

Name _____
Telephone _____
Function _____
Date / /

Part 1 Power of Attorney

Caution: A separate Form 2848 should 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 T.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Fax number (if applicable)

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

2 **Representative(s)** must sign and date this form on page 2, Part 5.

Name and address	CAF No. _____ PTN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	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 for the following matters:

3 **Matters**

Specific or Generalized Authority (see instructions for line 3)	Tax Form Number (1040, 991, 102, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)

4 **Specific use not recorded on Generalized Authorization File (GAF).** If the power of attorney is for a specific use not recorded on a CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 **Acts authorized.** Unless otherwise provided below, the representative generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I 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 representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate boxes (below are checked), the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representative(s), or sign certain tax returns.

Disclosure to third parties. Substitute or add representative(s). Signing a return: _____

Other acts authorized: _____
(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 18.303 of Treasury Department Circular No. 830 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 18.306 of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.501 of Circular 230. See the line 5 instructions for restrictions on tax matters practice. In most cases, the student practitioner's (level 1) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific delegations to the acts otherwise authorized in this power of attorney: _____

