

**Power of Attorney
and Declaration of Representative**

Type or print. See the separate instructions.

Received by:

Name _____

Telephone _____

Faction _____

Date / /

Part I 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 7.

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

Hereby 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	CAF No. _____ PTIN _____ 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. _____ PTIN _____ 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. _____ PTIN _____ 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		
Description of Matter (Income, Employment, Payroll, Excise, Estate, DR, Withdrawal, Practitioner Discipline, PLR, FOW, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 726, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Income	1040	Years 20__ through 20__
Civil Penalties	N/A	Years 20__ through 20__
Report of Foreign Bank and Financial Accounts (FBAR) Matters	TD F 90-22.1F in C/IN Form 114	Years 20__ through 20__

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 Uses Not Recorded on CAF** **5 Acts authorized.** Unless otherwise provided below, the representative(s) 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 prepare 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: analogous acts for Report of Foreign Bank and Financial Accounts (FBAR) matters (see instructions for more information)**Exemptions.** An enrolled 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 10.3(b) of Treasury Department Circular 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(b) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on the various practices. In most cases, the student practitioner's (enrolled) authority is limited (for example, they may only practice under the supervision of another practitioner).List any specific deletions to the acts otherwise authorized in this power of attorney: _____

