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§ 5B.18 [IRS Form 2848](#) Authorizes the Receipt of Confidential Tax Information and Is a Power of Attorney

Taxpayers who appoint a third party to represent them before the Internal Revenue Service ([IRS](#)) should use [IRS Form 2848](#), Power of Attorney and Declaration of [Representative](#). This form should be filed with the [IRS](#) office where the taxpayer wants his [representative](#) to act for him or her. The authority granted by Form [2848](#) includes, but is not limited to, extending the time for assessing and collecting a tax, [signing](#) a waiver agreeing to a tax assessment, and waiving restrictions on the assessment and collection of tax deficiencies. The [representative](#) may also substitute [another representative](#) if this is specifically authorized by the taxpayer on Form [2848](#). However, a [representative](#) can [sign](#) an income tax return only under limited circumstances and only if this act is specifically authorized by the taxpayer.

Form [2848](#) requires that the taxpayer identify the returns and the tax periods for which the [representative](#) is authorized to act and receive information. The [IRS](#) will not accept a blanket authorization for “all years” or “all taxes.”

Only individuals authorized to practice before the [IRS](#) can be designated as a [representative](#) on Form [2848](#). A person is considered to practice 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](#).
- Prepares and files documents with the [IRS](#) for a taxpayer.¹

Preparing a tax return, furnishing information at the request of the [IRS](#), or appearing as a witness for a taxpayer is not considered practice before the [IRS](#). The Office of Professional Responsibility is responsible for administering and enforcing regulations governing practice before the [IRS](#).

Generally, attorneys, certified public accountants, enrolled agents, enrolled retirement plan agents, and enrolled actuaries are authorized to practice before the [IRS](#). Unenrolled return preparers may represent a taxpayer before customer service [representatives](#), revenue agents and examination officers with respect to an examination concerning the tax liability for the year or period covered by the return that he or she prepared. Unenrolled return preparers are not permitted to represent taxpayers before other offices of the [IRS](#), such as Appeals or Collection. Unenrolled return preparers cannot execute claims for refund, receive refund checks, execute consents to extend the statutory period for assessment or collection of tax, execute closing agreements regarding a tax liability, or execute waivers of restrictions on assessment or collection of a tax deficiency. Certain other persons, because of their special relationship with the taxpayer can represent the specified taxpayer before the [IRS](#). Examples are an individual can represent himself or herself, a family member can represent members of his or her immediate family, corporate officers can represent the corporation, a general partner can represent a partnership, an employee can represent his employer, and a fiduciary (trustee, executor, administrator, receiver, or guardian) can stand in the position of a taxpayer.²

The [IRS](#) maintains a Centralized Authorization File (CAF) System for authorizations received and assigns an identifying number (CAF number) to [representatives](#). The issuance of a CAF number, however, does not indicate that a person is

¹ See IRS Publication 947, Practice Before the IRS and Power of Attorney (April 2009).

² See [26 CFR § 601.502](#); IRS Publication 947, Practice Before the IRS and Power of Attorney (April 2009).

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authorized or recognized to practice before the IRS. It just confirms that a centralized file for authorization has been established for the representative under that number.³

When preparing a form 2848, the representative must sign this form and must indicate whether he or she is one of the listed individuals that can practice before the IRS such as a certified public accountant, attorney, or enrolled agent.

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³ See [26 CFR §§ 601.501\(b\)\(2\)](#) and [601.506\(d\)](#); IRS Publication 947, Practice Before the IRS and Power of Attorney (April 2009).