



Instructions for Form 2848-D

(Revised February 1988)

Tax Information Authorization and Declaration of Representative

(Section references are to the Internal Revenue Code, unless otherwise noted.)

Privacy Act and Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Under section 6109, you must disclose your taxpayer identification number. The principal purpose is to secure proper identification of the taxpayer. If you do not disclose this number, IRS may suspend processing the tax information authorization until you provide the number.

General Information

If you want a representative to receive or inspect certain tax information, you must file a tax information authorization (or a power of attorney, for which Form 2848, Power of Attorney and Declaration of Representative, may be used). You may file a tax information authorization without using Form 2848-D, but it must reflect the information that would be provided by using Form 2848-D. A representative who has not furnished a tax information authorization (or power of attorney) will not be permitted to receive or inspect certain tax information and will not receive copies of notices and other written communications addressed to the taxpayer.

You may use Form 2848-D as a tax information authorization to allow one or more of your representatives to receive or inspect confidential tax information regarding your tax matters. You may use Form 2848-D for any matters affecting any tax imposed by the Internal Revenue Code, except alcohol and tobacco taxes or firearms activities.

If you wish to prepare a tax information authorization without using Form 2848-D, see Publication 216, Conference and Practice Requirements of the Statement of Procedural Rules (Subpart E of Part 601 of Title 26 of the Code of Federal Regulations).

Powers Granted by Form 2848-D.—Your signature on Form 2848-D authorizes the individual(s), firm(s), organization(s), or partnership(s) you designate to receive and inspect confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. If you do NOT initial the space below the schedule of tax matters, the individual(s) you appoint may act as your representative(s) before the IRS and make written or oral presentations of fact or argument on your behalf. You may not appoint a firm, organization, or partnership as your representative. If you do initial the space, the individual(s) or organization(s) you name as designee(s) may receive and inspect confidential information about your tax matters, but they cannot represent you before the IRS.

If you want your representative(s) to have the authority to perform other acts on your behalf, such as the authority to execute waivers, consents, or closing agreements, sign returns on your behalf, or receive your refund checks, use Form 2848 instead of Form 2848-D.

Filing the Tax Information Authorization.—If you did not file a tax information authorization previously, you must file the original or a photocopy with each IRS office in which your representative is to represent you.

You do not have to file another copy with other IRS officers or counsel who later have the matter under consideration, unless you are specifically asked to provide an additional copy.

Revoking a Tax Information Authorization.—If you want to revoke an earlier tax information authorization, you may use Form 2848-D as a new authorization for your representative(s) or designee(s). This will authorize him or her to represent you in specified matters and years or periods before the office of IRS where you filed the earlier authorization. It will also revoke all earlier tax information authorizations for the same matters and years or periods filed in that office of IRS, unless

you specifically state otherwise. You may also use the new Form 2848-D to designate an organization(s), firm(s), or partnership(s) to receive confidential information.

If you want to revoke a tax information authorization without executing a new one, send a signed statement to each office of IRS where you filed each earlier tax information authorization that you are now revoking. List in this statement the name and address of each representative or designee whose authority is being revoked.

How To Complete Form 2848-D

Part I. Tax Information Authorization

Taxpayer's Name, Identification Number, and Address.—For individuals: Enter your name, social security number, and address in the space provided. If a joint return is involved, and you and your spouse are appointing the same representative(s) or designee(s), also enter your spouse's name and social security number, and your spouse's address if different from yours.

For a corporation, partnership, or association: Enter the name, employer identification number, and business address. If the tax information authorization for a partnership will be used in a tax matter in which the name and social security number of each partner have not previously been sent to IRS, list the name and social security number of each partner in the available space at the end of the form or on an attached sheet.

For an employee plan: Enter the name, employer identification number, 3-digit plan number, and business address.

For a trust: Enter the name, title, and address of the fiduciary, and the name and employer identification number of the trust.

For an estate: Enter the name, title, and address of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate

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includes both the employer identification number if the estate has one and the decedent's social security number.

Designee.—Enter the name(s), CAF number(s) (if one has already been assigned), address(es) including ZIP code(s) and telephone number(s) of your designee(s). If you are authorizing only the receipt and inspection of confidential tax information, the designee may be an individual, firm, organization, or partnership. If the designee is to act as your representative before the IRS and to make written or oral presentations of fact or argument on your behalf for the specified tax matters, your representative CANNOT be a firm, organization, or partnership.

The CAF number is the unique number (not the social security number) that IRS will assign to a representative or designee after he or she has filed a Form 2848 or 2848-D with an IRS office that is using the CAF system. After IRS tells the representative or designee what his or her CAF number is, the representative or designee is requested, but not required, to use the CAF number on all future Forms 2848 or 2848-D filed. Please check the box under *New Address* if the designee's address has changed since being assigned a CAF number. In the case of an employee plan administrator who is required to obtain an employer identification number in order to be recognized as the plan administrator, the CAF number is the employer identification number assigned to the administrator.

Internal Revenue Tax Matters and Years or Periods.—Consider the application of each tax imposed by the Internal Revenue Code for each tax period as a separate tax matter. In the columns provided, clearly identify the type of tax(es), the tax form number(s), and the year(s) or period(s) for which the authorization is granted. You may list any number of specified years or periods and types of taxes on the same tax information authorization. For example, you may list income tax Form 1040 for calendar year 1988 and excise tax Form 720 for the 1st, 2nd, 3rd, and 4th quarters of 1988, but a general reference to "all years," "all periods," or "all taxes" is not acceptable. If the matter relates to estate tax, enter the date of the taxpayer's death instead of the year or period.

If the tax information authorization will be used in connection with a penalty that is not related to a particular type of tax, such as individual or corporate, enter the Code section of the penalty involved in the type of tax column. If no tax form is involved, enter the name of the organization or investment in the space provided for the form number.

If the tax information authorization is used for ruling requests, submit a copy with each request. If you want the original of the ruling mailed to your representative, see the next paragraph. **Where You Want Original or Copies Sent.**—By checking the applicable box, you may have the originals of all notices and all other written communications addressed and sent to your representative or you may have copies of all notices and all other written communications sent to your designee, but to no more than two designees if they are located at different addresses. Please check box 1 if you want copies of all notices or all communications sent to the first designee named at the top of the form. Check box 2 if you want them sent to someone other than the first-named designee or if you want them sent to two designees. In that case, list the names of the designees.

Signature of Taxpayers.—For individuals: If a joint return is involved and both husband and wife authorize the same designee(s), then both must sign the tax information authorization unless one spouse authorizes (in writing) the other to sign for both. In that case, attach a copy of the authorization. However, if they authorize different individuals, each may execute his or her own tax information authorization.

For a partnership: All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if under state law the partner has authority to bind the partnership.

For a corporation or association: An officer having authority to bind the entity must sign.

If you are signing the tax information authorization for a taxpayer who is not an individual, please type or print your name below the signature line at the bottom of the form.

Other: If the taxpayer has died, is insolvent, or is a dissolved corporation or partnership, or if a trustee, guardian, or other fiduciary is acting for the taxpayer, see section 601.504(b)(2) of Subpart E of the Conference and Practice Requirements for further instructions about executing a tax information authorization.

Part II. Declaration of Representative

If your designee is to act as your representative, he or she must complete Part II to make a declaration containing the following:

(1) A statement that the representative is authorized to represent the taxpayer as a certified public accountant, attorney, enrolled agent, enrolled actuary, unenrolled return preparer, member of your immediate family, etc.

An actuary enrolled by the Joint Board for the Enrollment of Actuaries may represent a taxpayer before the IRS. However, the actuary's representation is limited to certain areas of the Code. See section 10.3(d)(1) of Treasury Department Circular No. 230 for a list of the Code sections involved and the areas covered by them.

(2) The jurisdiction recognizing the representative. For an attorney or certified public accountant: Enter in the *Jurisdiction* column the state, District of Columbia, possession, or commonwealth that has granted the declared professional recognition. For an enrolled agent or actuary: Enter in the *Jurisdiction* column the enrollment card number.

(3) The signature of the representative and the date signed.

If the representative is a former employee of the Federal Government, he or she must be aware of the post-employment restrictions contained in the Ethics in Government Act, 18 USC 207, and in section 10.26 of Treasury Department Circular No. 230. Criminal penalties are provided for violation of the post-employment restrictions.

Part II, Item I.—Use this item to explain a special authorization by the Commissioner as described in Treasury Department Circular No. 230, section 10.7(b).