

POWER OF ATTORNEY CHECKLIST



STEP 1

Evaluate the Client

Is Power of Attorney necessary in this case? Before you dive in, make sure Form 2848 is the best option for the situation.

Information Authorization Forms:

- **Form 4506-T**
This form only gives you access to your client's income tax transcripts. Sometimes that's all the information you need.
- **Form 8821**
This form gives you access to all of your client's tax information, but does not authorize you to represent your client before the IRS.
- **Form 2848**
This form gives you access to all of your client's tax information as well as the ability to represent your client before the IRS. However, you should be aware that once you file Form 2848, you are expected to represent your client. If you do not meet the expectation of a rigorous defense on behalf of your client, you can be subject to a professional liability lawsuit.

STEP 2

Fill out Form 2848

Section 1: Taxpayer Information

- Enter your client's name, address, phone number, and SSN, ITIN, or EIN as appropriate.

Section 2: Representative Information

- Enter your name, address, CAF number, PTIN, phone and fax number
If you don't have a CAF number yet, just write "None" in CAF number field and the IRS will assign one to you.

Section 3: Acts Authorized

- **Left Column: Description of Matter**
This is where you describe the type of tax or issue you'll be dealing with. Common descriptors in this column can include income, employment, civil penalty, and Circular 230 violation. If you're representing a client in regards to a penalty or other collections issue, you would list the type of tax associated with the issue. For instance, if you are assisting an individual who owes back taxes to the IRS you would list "income" in column one. General descriptions such as "all taxes" will result in a rejected request.

Section 3: Acts Authorized

- **Middle Column: Tax Form Number**

List the form numbers that you need access to. Writing the form name instead of the number will result in a rejected request. For instance, if you're representing a corporation and need access to their corporate tax return, write Form 1120 in column two, not "corporate tax return." If you need access to multiple forms, make sure to list them all in the rows provided.

- **Right Column: Years or Periods**

You can specify calendar years, quarterly periods, or even intermittent time periods. If you want to have the authority to pull forms from 2014 to 2016, simply write "2014 thru 2016" in the third column. General requests such as "all years" will result in a rejected request.

Section 5a: Specific Acts Authorized

- Check the relevant boxes or write in anything you will need to be authorized to do in addition to those specified in Section 3.

Section 5b: Specific Acts Not Authorized

- Write in any acts for which your client does not wish to grant you authority, such as accepting payment on behalf of your client.

Section 7: Signature of Taxpayer

- This is the only section you can't fill out on your own. Your client must sign and date the form here in order to grant you Power of Attorney.

Part II: Declaration of Representative

- All representatives listed on Line 2 must sign and verify their credentials in the order in which they are listed on Line 2. Any Form 2848 submitted without the proper signatures on Part II will be rejected.

STEP 3

Filing Form 2848

- If the client lives in Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia:

Send to **Internal Revenue Service 5333 Getwell Road Stop 8423**

Memphis, TN 38118

Fax Number **855-214-7519**

- If the client lives in Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming:

Send to **Internal Revenue Service 1973 Rulon White Blvd., MS 6737**

Ogden, UT 84201

Fax Number **855-214-7522**

- For all clients with APO and FPO addresses, or who live in American Samoa, nonpermanent residents of Guam or the U.S. Virgin Islands, Puerto Rico (or if excluding income under Internal Revenue Code section 933), as well as U.S. citizens living in a foreign country and those filing Form 2555, 2555-EZ, or 4563:

Send to **Internal Revenue Service International CAF Team 2970**

Market Street MS: 4-H14.123. Philadelphia, PA 19104

Fax Number (inside US) **855-772-3156**

Fax Number (outside US) **304-707-9785**