

# ST15-25 – Power of Attorney

## What is Power of Attorney?

A power of attorney is written authorization for an individual to receive confidential tax information from the IRS and to perform certain actions on a taxpayer's behalf. In our case the action is the signing of the tax return or Form 8879.

## References

- Pub. 4012, page K-23
- Pub. 17
- Pub 947
- Form 2848 Instructions

## When do we need Power of Attorney?

The taxpayer is not able to come to our sites to have their return prepared. They send a representative in with their tax information. We can prepare the return in two different ways.

1. The preferred method is to prepare the return and then have the representative bring the 8879 and the tax return to the taxpayer for their signature. This is the preferred method since there is no requirement for a Power of Attorney to be sent in to the IRS.
2. If the above is not possible, the representative has to give us a copy of the Power of Attorney signed by the taxpayer or complete IRS Form 2848.

## Signing for Spouse from Pub 501 Page 7

If your spouse can't sign because of injury or disease and tells you to sign for him or her, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse can't sign, and should state that your spouse has agreed to your signing for him or her.

## The Process for submitting a Power of Attorney ( Pub 4012 Page K-23)

1. In TaxWise®, click on Add Forms and add form 2848.
2. Check the box at the top of the POA, "using this form".
3. On Line 2, fill in information about representative (if no CAF number, enter "None").
4. On Line 3, Tax Matters, list "Type" as Income Tax Return.
5. On line 6, check the box to retain TP's original POA (not revoke).
6. Fill in red highlighted info (page 2 designation codes are listed above the red box) in Part II. Use F-3 to take the red out of the not applicable boxes.
7. If the taxpayer provided a Power of Attorney Document, attach a copy of the taxpayer's original paper POA along with a copy of the 2848. Attach both of these documents to a copy of Form 8453.
8. Make 3 copies of the form 8453, form 2848 and the POA from the representative.
  - 1 copy goes back to the taxpayer
  - 2 copies go to the Site ERO to be mailed to the IRS

See the next page to view a completed Form 2848.

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US 2848

Power of Attorney and Declaration of Representative

2015

Check here if using this form

If filing a joint return, the taxpayer and spouse must each file a separate power of attorney, even if the same representative(s) is (are) being appointed. Check if this power of attorney is for the

Taxpayer  Spouse

If this return is electronically filed, you have two options for submitting this form. You can either attach it to Form 8453, which must be mailed to the IRS, or you can include a PDF of this form with the e-file. Check here to select a PDF file

## Part I: Power of Attorney

### 1 Taxpayer information

AL CAPONE SSN: 106-03-0752  
123 ELM Telephone: \_\_\_\_\_  
DENVILLE NJ 07834 Plan number: \_\_\_\_\_

hereby appoint(s) 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: JOSEPH CAPONE CAF number: NONE  
123 ELM PTIN: \_\_\_\_\_  
DENVILLE NJ 07834 Telephone: 973-555-5555  
Fax: \_\_\_\_\_  
Check if new:  address:  Phone number  fax number  
Check here:  to be sent copies of notices and communication.

Name and address: \_\_\_\_\_ CAF number: \_\_\_\_\_  
PTIN: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
Check if new:  address:  Phone number  fax number  
**Note:** IRS sends notices and communications to only two representatives.

to represent the taxpayer before the Internal Revenue Service and perform the following acts  
**3 Acts authorized** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (but see instructions for authorizing a representative to sign a return).

Description of matter (income, employment, payroll, excise, estate, gift, whistleblower, practitioner discipline, PLR, FOIA, civil penalty, etc)	Tax form number (1040, 941, 720, etc) (if applicable)	Year(s) or period(s) (if applicable)
INCOME TAX RETURN	1040	2015

**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

### 5a Additional acts authorized

In addition to the acts authorized on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information)

- Authorize disclosure to third parties
- Substitute or add representative(s)
- Sign a return
- Other acts authorized \_\_\_\_\_

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Name: AL CAPONE SSN: 106-03-0752

**b Specific acts not authorized**

My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect to federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b)

**6 Retention / revocation of prior power(s) of attorney**

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the IRS for the same tax matters and years or periods covered by this document. If you DO NOT want to revoke a prior power of attorney, check here  
**You must attach a copy of any power of attorney you want to remain in effect.**



**7 Taxpayer** AL CAPONE

**Part II: Declaration of Representative**

Under penalty of perjury, I declare that

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matters specified there; and
- I am one of the following
  - a** Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant - licensed to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent - enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  - d** Officer - a bona fide officer of the taxpayer's organization.
  - e** Full-time employee - a full-time employee of the taxpayer.
  - f** Family member - a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g** Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3 (d) of Circular No. 230).
  - h** Unenrolled Return Preparer - Authority to practice before the IRS is limited. An unenrolled preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
  - k** Student Attorney or CPA - receives permission to practice before the IRS by virtue of his / her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
  - r** Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3 (e)).

Designation insert above letter (a - r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Date
<u>F</u>	_____	_____	<u>02/15/2016</u>
—	_____	_____	_____
—	_____	_____	_____