Common Reasons for Rejection

- Missing taxpayer/representative identification information.
- Non-specific tax matter identification ("All Years" or "All future periods" are not acceptable.)
- Missing taxpayer initials for named representative to receive refund check.
- Missing prior Form 2848 to retain the previous representation.
- Missing taxpayer signature and/or date or title of officer of the business/company, if applicable.
- Missing Designation, Jurisdiction, and/or Enrollment Number or representative signature and/or date.
- Missing taxpayer/representative signature and/or date for revocation or withdrawal.
- Unenrolled Return Preparer (H designation) did not prepare the tax return and/or the return is under not Examination.

Contact Information

Forms 2848 for domestic taxpayers are processed at the Memphis and Ogden Account Management Centers. Forms 2848 for international taxpayers are processed at the Philadelphia Accounts Management Center.

Memphis Accounts Management Center
5333 Getwell Road, Stop 8423
Memphis, TN 38118
Fax (901) 546-4115
Help Line (901) 546-4176

Ogden Accounts Management Center
1973 North Rulon White Blvd., Stop 6737
Ogden, UT 84404
Fax (801) 620-4249
Help Line (801) 620-4254

Philadelphia Accounts Management Center
International POA Requests
11601 Roosevelt Blvd., DP SW 311
Philadelphia, PA 19255
Fax (215) 516-1017

For on-line assistance and information, visit IRS web site at www.irs.gov or refer to Form 2848 Instructions for more information regarding preparation.
Helpful Hints for Preparing Form 2848

Line 1, Taxpayer Information - Provide all taxpayer information readily available for identification, i.e., Taxpayer name(s), address, Social Security or Employer Identification Number, telephone number and Employee Plan Number.

Line 2, Representative Information - Provide the representative information, i.e., Representative name, address, telephone and fax numbers, as well as the representative’s CAF number, if previously assigned. Check the box if the representative’s information requires an update.

Line 3, Tax Matters - Provide type of tax matter, i.e., income, employment, tax form number, i.e., 1040, 941, and year(s) or period(s). A dash is acceptable in lieu of the word through, i.e., 2000-2009. Up to 3 future years may be submitted on Form 2848; however, an Unenrolled Return Preparer cannot submit future year(s) or period(s).

Line 4, Specific Use - Not recorded on the CAF database. If a tax matter is listed on Line 3, it will be recorded onto the CAF database even though line 4 is checked.

Line 5, Acts Authorized - Provide or list any specific additions or deletions to the acts authorized to the representative(s) for the Form 2848, i.e., power to sign returns, substitute or delegate authority.

Line 6, Receipt of Refund Checks - Taxpayer(s) initials are required along with the name of the representative to receive the refund check. Only one representative can have the authority to receive the refund check. An Unenrolled Return Preparer cannot be granted this authority.

Line 7, Notices and Communications - Check box 7a to provide notice issuance for two representatives. Check box 7b to not provide notice issuance for any representative.

Line 8, Retention/Revocation of prior Powers(s) of Attorney - The filing of a subsequent Form 2848 for previously filed tax matters automatically revokes earlier power(s) of attorney on file. If you wish to keep an existing Form 2848 in effect, check the box and attach a copy of the Form 2848 you wish to remain in effect. Otherwise, all prior Forms 2848 will be removed.

Line 9, Signature of taxpayer(s) - In order to receive representational authority, the taxpayer must sign and date the Form 2848.

PART II - Declaration of Representative - Provide the correct designation level of the representative (A, B, C, D, E, F, G, H, K, L or R), Jurisdiction (state) and/or Enrollment Number. The representative(s) must sign and date the Form 2848. The number of days between the taxpayer and representative signatures cannot exceed 45 days for domestic or 60 days for international unless the taxpayer signs after the representative (no date requirement).