

Powers of Attorney And Tax Information Upon Incorporation Subject: Authorizations Received by FAX Cancellation Date: Into the CCDM

The purpose of this notice is to revise the procedures within the Office of Chief Counsel for accepting copies of Powers of Attorney and Declaration of Representative (Powers of Attorney) and Tax Information Authorizations received by facsimile transmission (FAX). It has been the practice of some offices to require taxpayers submitting either a Power of Attorney (Form 2848) or a Tax Information Authorization (Form 8821) by FAX to also timely submit an original.

Section 601.504(c)(4) of the Statement of Procedural Rules states that the Internal Revenue Service will accept either the original or a copy of a Power of Attorney and that a copy of a Power of Attorney received by FAX will be accepted. There is no regulatory requirement that the taxpayer follow up its FAX copy with an original. Furthermore, in the instructions for Form 2848 and Form 8821, the IRS permits taxpayers to file their original, a photocopy, or a FAX copy of Form 2848 and Form 8821.

Effective immediately, the Office will accept the original, a photocopy or a FAX copy of Powers of Attorney and Tax Information Authorizations so long as its authenticity is not reasonably disputed. When a taxpayer submits a photocopy or a FAX copy, the taxpayer should not additionally be asked to submit an original. CCDM (39)1(10)3(2)(h) will be modified in accordance with this directive.

Questions about this Notice should be directed to Brenda D. Wilson at 202-622-4540.

/s/

JUDITH C. DUNN Associate Chief Counsel (Domestic)

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