

Power of Attorney

Background

Form 2848, *Power of Attorney and Declaration of Representative*, authorizes an individual to represent a taxpayer before the IRS. Such an authorized representative may take certain actions on behalf of the taxpayer, such as signing a tax return or signing Form 8879, *IRS e-file Signature Authorization*.

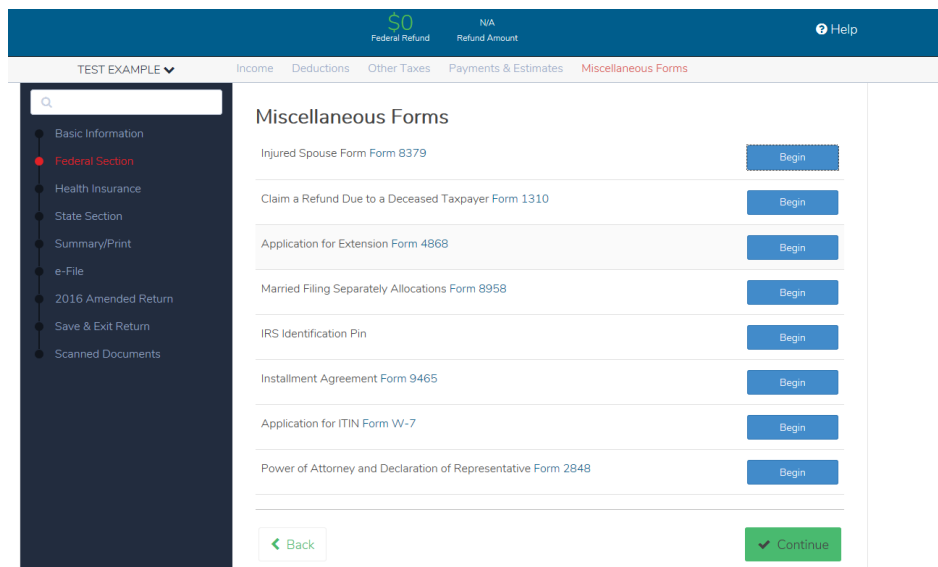
In limited circumstances, a spouse filing jointly may sign on behalf of the other jointly filing spouse without the non-signing spouse executing a power of attorney document. Such circumstances may include: a) death of spouse (see Publication 4012, *Return Signature*), b) injury or disease, c) guardianship, or d) spouse absence while serving in combat zone. See Publication 17, Chapter 2, *Filing Status*.

Foundation Communities Policy

VITA volunteers may assist clients in completing Form 2848 when necessary. A common need for power of attorney is when a married couple wishes to file a joint return and one spouse is a non-resident alien. If power of attorney is not granted by the non-resident alien spouse, then a paper return must be mailed to her foreign address for her signature and then returned to the U.S. for filing prior to the April 15 filing deadline. See also *Resident Aliens* available in the CTC Volunteer Resources under “Filing Status.”

How To Assist Tax Clients

In TaxSlayer, click on Miscellaneous Forms in the Federal Section,



then click on Power of Attorney and Declaration of Representative.

- Fill in the representative information. Most likely there will be no "CAF number" or "PTIN."
- On Designation line the most likely option is "f," Family Member.
- For Description enter *Income Tax*.
- In Year(s) line enter all applicable tax years. (See also note below.)
- In Additional Acts Authorized, check the box "Sign a return."

Returns which include Form 2848 may be e-filed, even though Form 2848 itself cannot be e-filed. Form 2848 must be signed by both the taxpayer and their representative. This may require mailing Form 2848 to a non-resident family member for signing. In such case, refer to *Paper Returns* in these volunteer resource pages. After completion of quality review, print a copy of all completed tax forms for the client.

Note: Excerpt from IRS publication *Instructions for Form 2848* (12/2015):

Line 3. Description of Matters... You may list the current year/period and any tax years or periods that have already ended as of the date you sign the power of attorney. You may also list future tax years or periods. However, the IRS will not record on the CAF system future tax years or periods listed that exceed 3 years from December 31 of the year that the IRS receives the power of attorney. You must enter the description of the matter, the tax form number, and the future year(s) or period(s).