

## 2012 Changes to IRS Form 2848

by Cameron L. Hess

After December 31, 2011, the IRS will no longer be accepting the old Form 2848. For practitioners, there are three important changes to the actual form:

1. A single Form 2848 may no longer be used for dual representation. A husband and wife; or domestic partners; or a taxpayer's individual (social security number) representation and payroll (EIN) representation must now be on separate forms.
2. Practitioners must provide their PTIN on the form.
3. Practitioners (i.e. CPAs, Attorneys, EAs, or other specially licensed persons) must now list their licensing identification number next to their signature in addition to the type and state of licensing.

I would recommend that if you have a Form 2848 in your files that are not yet on file with the IRS, you should ask your clients to sign the new Form 2848, Power of Attorney. With respect to using a Form 2848, note that related forms, such as Form 4606-T, for requesting a transcript, have not changed and an attorney may list both spouses/domestic partners when signing the transcript request.

### California and Circular 230 Concerns

If you are handling a California tax matter, no changes have been made (to-date) to the forms for representation before the FTB, the EDD, or the SBE, and you may continue to use existing forms for a state power of attorney. Also, while not part of the Form 2848 Power of Attorney Form, I strongly recommend that practitioners obtain a written waiver of conflict of interests with respect to any matter involving joint representation as is required under IRS Circular 230 (practice before the IRS). The applicable portion of Circular 230 was modeled partly after state bar rules for attorneys; you should expect that the Office of Professional Liability will adhere to similar standards and may use censure, suspension or barring of practitioners to assure compliance.

### Existing Form 2848's On File

While there are a few open questions on this conversion, we expect that existing Forms 2848 on file with the IRS Centralized Unit for POAs should remain valid. However, the IRS will as part of their new program start deleting all older Form 2848s from their system files after seven years. Accordingly, for clients with whom you are providing long-term assistance, such as monitoring collection or a payment plan, it may be a good idea to obtain a new Power of Attorney if the existing one has been on file for several years.

If you have any questions regarding these new requirements, please do not hesitate to ask our office.