



Please complete the following power of attorney of forms so that we may get started on your case. If you are married, EACH SPOUSE NEEDS TO COMPLETE THEIR OWN FORM. See below for instructions. **If you are OUTSIDE OF ILLINOIS, and have a state tax issue**, please email us at [poa@howardtaxprep.com](mailto:poa@howardtaxprep.com) and request a power of attorney form for your state. Once you have completed the form, fax it back to us at 855-578-9854, or email it encrypted to [poa@howardtaxprep.com](mailto:poa@howardtaxprep.com)

### **IRS 8821:**

1.) Complete Box 1 that reads: **Taxpayer name and address** with your First and Last name, and complete dwelling address (P.O boxes are not allowed).

#### **Example:**

**Ned Flanders**  
**2300 Jackson Street; Gary, In. 46407**

2.) Complete the box directly to the right of box 1 that reads **Taxpayer identification number(s)** with your social security number if a personal tax issue, or with the businesses EIN. Only use the businesses EIN if you are a CORPORATION or a PARTNERSHIP. Again, taxpayer identification means your social security number. **Example Social: 123-45-6789 Example EIN: 12-345-6789**

**3.) STOP. Do not complete any other boxes.** Go directly to the bottom of the page where the form reads signature.

**4.) Sign the form** (write in cursive) on the line that reads **Signature**. **Date** the form where it reads Date. Print your name (non-cursive) on the line under the signature line that reads **Print Name**.

### **IL-2848:**

1.) **Step 1.** Complete Box Step 1 that reads:

**Name of individual or business:** **Example:** Ned Flanders

**Identification Number:** Please write either your social security number (if a personal tax matter), or the businesses EIN if a corporation or partnership tax matter. **Example:** 123-45-6789

**Street Address:** **Example:** 2300 Jackson Street

**City:** Gary. **State:** IN. **Zip code:** 46407

**Daytime phone number:** **Example:** 773-588-2300

**2.) STOP. Do not complete steps 2-5. Go directly to STEP 6 SIGNATURE (REQUIRED)** at the bottom page 2 where the form reads signature.

**3.) Sign the form** (write in cursive) on the line that reads **Taxpayers Signature\***. Print your name (non-cursive) on the line that reads **Print Name\***. **Date** the form where it reads **Date\***.

### Tax Information Authorization

- ▶ Go to [www.irs.gov/Form8821](http://www.irs.gov/Form8821) for instructions and the latest information.
- ▶ Don't sign this form unless all applicable lines have been completed.
- ▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1165  
**For IRS Use Only**  
 Received by: \_\_\_\_\_  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date \_\_\_\_\_

**1 Taxpayer information.** Taxpayer must sign and date this form on line 7.

Taxpayer name and address	Taxpayer identification number(s)
	Daytime telephone number
	Plan number (if applicable)

**2 Appointee.** If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached** ▶

Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____ <b>855-578-9854</b>
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

**3 Tax Information.** Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip lines 5 and 6 . . . . . ▶

**5 Disclosure of tax information** (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

- a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶
- Note.** Appointees will no longer receive forms, publications, and other related materials with the notices.
- b If you don't want any copies of notices or communications sent to your appointee, check this box . . . . . ▶

**6 Retention/revocation of prior tax information authorizations.** If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. . . . . ▶

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

**7 Signature of taxpayer.** If signed by a corporate officer, partner, guardian, partnership representative, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

- ▶ **IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**
- ▶ **DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

**X** \_\_\_\_\_  
 Signature Date

\_\_\_\_\_  
 Print Name Title (if applicable)



**Read this information first**

Submit your completed form to **REV.POA@illinois.gov**. Do **not** attach to your tax return. You also may be required to provide a copy of this form to a representative of the Illinois Department of Revenue. This power of attorney automatically expires 10 years from the date it is signed. If you do not properly complete this form, you will be required to submit a new Form IL-2848. See the instructions for additional information. **Note:** A separate form may need to be completed for each taxpayer. An asterisk (\*) below indicates a required field.

**Step 1: Complete the following taxpayer information**

Name of individual or business*		Identification number (i.e., FEIN or SSN)* - All nine digits required.	
Street address*		Illinois Account ID (if known)	
City* State* ZIP*		( )	
		Daytime phone number*	

**Step 2: Identify the authorized agent or fiduciary executing this form - Signature required in Step 6**

Complete the following if the taxpayer is a corporation, partnership, trust, or estate (i.e., not an individual taxpayer) or if someone other than the taxpayer is authorizing the power of attorney and the taxpayer is an individual. If you are not the taxpayer and you already have been designated by the courts as power of attorney, do **not** complete this form. Instead complete Form IL-56, Notice of Fiduciary Relationship. See instructions for who can execute this form.

Name*		Title*	
Street address*		( )	
City* State* ZIP*		Daytime phone number*	
		Email address	

**Step 3: Identify the representative(s) - If more than two representatives, list the total number here: \_\_\_\_\_**

Attach a copy of page one for every two additional representatives. (See instructions.) **Note:** If any representative listed is a person who is **not** an attorney, a certified public accountant, or an enrolled agent, you must complete the notary section of Step 6.

The taxpayer named above appoints the following representative as attorney-in-fact:

Name of individual*		Name of individual*	
Check one: <input type="checkbox"/> Attorney <input type="checkbox"/> CPA <input type="checkbox"/> Enrolled agent (if applicable)		Check one: <input type="checkbox"/> Attorney <input type="checkbox"/> CPA <input type="checkbox"/> Enrolled agent (if applicable)	
Name of firm, if applicable		Name of firm, if applicable	
Identification number (Attorney License No., PTIN, FEIN, or SSN)* - See instr.		Identification number (Attorney License No., PTIN, FEIN, or SSN)* - See instr.	
Street address*		Street address*	
City* State* ZIP*		City* State* ZIP*	
( ) ( )		( ) ( )	
Daytime phone number* Fax number		Daytime phone number* Fax number	
Email address		Email address	

Check this box if you want to authorize the Department to send duplicate copies of notices to the representative listed above.  Check this box if you want to authorize the Department to send duplicate copies of notices to the representative listed above.

**Complete the following if a box above is checked to indicate that the representative is an attorney, CPA, or enrolled agent**

- I declare that I am **not** currently under suspension or disbarment and that I am
- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
  - duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
  - enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

Signature of representative		Signature of representative	
Date		Date	
Print name		Print name	
Jurisdiction (state(s), etc.)		Jurisdiction (state(s), etc.)	

#### Step 4: Revocation of power of attorney appointments

This power of attorney revokes all powers of attorney on file with the Illinois Department of Revenue with respect to the same matters and years or periods covered. If you do not want to revoke prior powers of attorney, check this box:

#### Step 5: Identify the tax matters and the type of appointment — Designate the Tax Matters to which the power of attorney applies and the Type of Appointment.

##### Tax Matters

\_\_\_\_\_  
Tax Type/Tax Form(s) or Notices\*

\_\_\_\_\_  
Tax Year(s) or Filing Period(s)\*

\_\_\_\_\_  
Tax Type/Tax Form(s) or Notices

\_\_\_\_\_  
Tax Year(s) or Filing Period(s)

\_\_\_\_\_  
Tax Type/Tax Form(s) or Notices

\_\_\_\_\_  
Tax Year(s) or Filing Period(s)

**Type of Appointment** — Check either **General** or **Specific Appointment**. Do not check both boxes. See instructions.

**General Appointment**

The attorneys-in-fact named above shall have, subject to revocation, full power of attorney to perform any act that the principals can and may perform, including the authority to receive and discuss confidential information for the tax matters listed above.

**Specific Appointment**

The attorneys-in-fact named above shall have, subject to revocation, power of attorney to receive and discuss with the Illinois Department of Revenue confidential information for the tax matters listed above and to perform only those additional acts that the principals can and may perform designated below. (Check the following, as applicable.)

- Yes** Endorse or collect checks in payment of refunds.
- Yes** Receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- Yes** Execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- Yes** Execute consents extending the statutory period for assessments or collection of taxes.
- Yes** Delegate authority or substitute another representative.
- Yes** Execute offers in compromise or settlement of tax liability.
- Yes** Represent the taxpayer before the Illinois Department of Revenue in administrative hearings or the Illinois Independent Tax Tribunal (requiring representation by an attorney).
- Yes** Represent the taxpayer before the Illinois Department of Revenue in proceedings other than administrative hearings, such as proceedings before the Informal Conference Board or the Board of Appeals.
- Yes** Obtain a private letter ruling on behalf of the taxpayer.
- Yes** Other (Please describe.) \_\_\_\_\_

#### Step 6: Signature (Required) - This form must be signed by the taxpayer listed in Step 1 or the individual listed in Step 2.

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

\_\_\_\_\_  
Taxpayer's Signature\*

\_\_\_\_\_  
Print name\*

\_\_\_\_\_  
Title, if applicable

\_\_\_\_\_  
Date\*

\_\_\_\_\_  
Spouse's signature (required if spouse is listed in Step 1)

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**Complete the following if any representative listed in Step 3 is a person other than an attorney, a certified public accountant, or an enrolled agent.**

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following:

Any person signing as or for the taxpayer

- is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here, **OR**

\_\_\_\_\_  
Signature of witness

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of witness

\_\_\_\_\_  
Date

- appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

\_\_\_\_\_  
Signature of notary

\_\_\_\_\_  
Date

**Notary seal**

