Representation Rights: Power of Attorney

Chapter 9 — Tax Pro 360 | Tax Boot Camp

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The Tax Professional's Mandate

STAND IN THE GAP

GET THE POA

PROTECT YOUR CLIENT

Transitioning your mindset from tax preparation to legal advocacy before the Internal Revenue Service.

The Evolution from Preparer to Legal Advocate

The Tax Preparer

- Calculates tax liability.
- Enters data into IRS forms.
- Submits returns for processing.
- Limited access to post-filing IRS communications.

Form 2848: The Key to Advocacy

The Legal Advocate

- Receives and reviews confidential taxpayer data.
- Negotiates directly with IRS examiners.
- Represents the client in high-stakes conferences, audits, and appeals.
- Stands as the legal shield between the client and the government.

IRS Form 2848 Defined

The Power of Attorney and Declaration of Representative.

	Receiving and inspecting confidential tax information.
	Defending the client in conferences, audits, and appeals.
	Signing waivers, consents, and specific documents on behalf of the taxpayer.

Defining the Strict Boundaries of Your Authority



The Form
The explicit expliicit tax form numbers (e.g., Form 1040, Form 941). Listed 1040.

The Form:
The explicit tax form numbers (e.g., Form 1040, Form 941). You cannot discuss a 941 if you only listed 1040.

The Timeframe:
The specific tax years. Bound by the Rule of 3 — authority can only extend a maximum of 3 years into the past or 3 years into the future.

Circular 230 Obligations of the Representative

Uncompromising Due Diligence

Exercising strict diligence as to the accuracy of all representations made to the Treasury and to the client.

Meticulous Documentation

Maintaining highly detailed contact and meeting logs for every IRS interaction.

Absolute Transparency

Ensuring the client is immediately updated on all notices, deadlines, and strategic decisions.

The Central Authorization File (CAF) System



Key Concept Panel

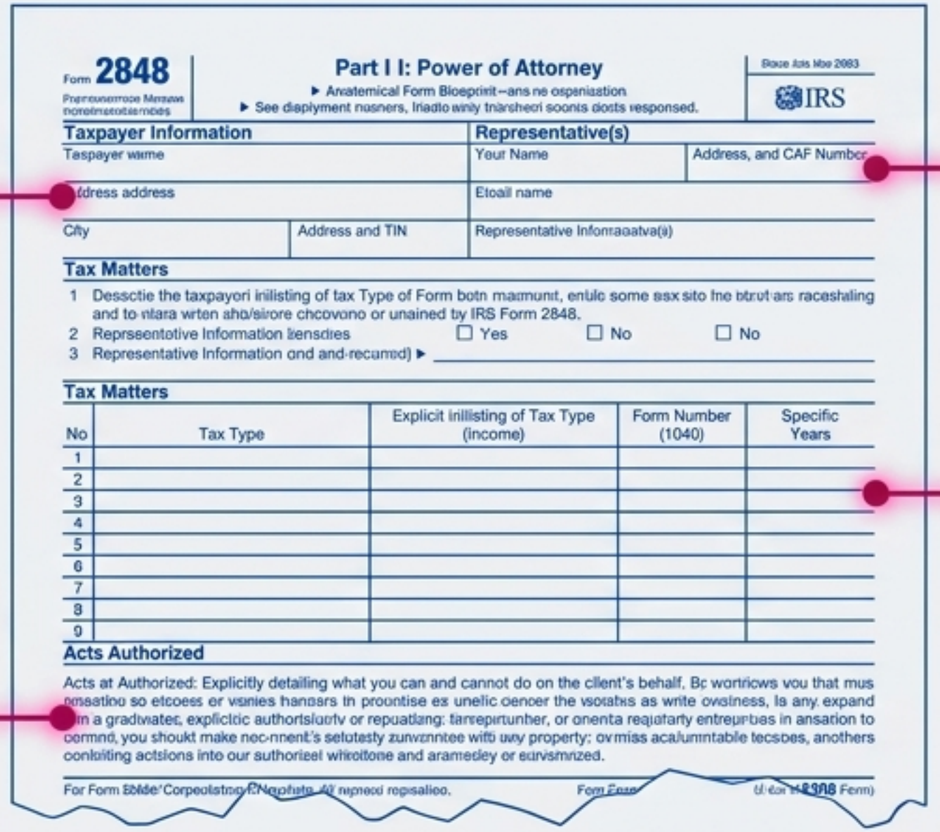
The **CAF Number** is your **unique, nine-digit IRS tracking identity** as a representative.

It is **not** your **PTIN.**
It is **not** your **SSN.**

The IRS uses this system to instantly **verify your legal right to access a taxpayer's account** and **route automated copies of client notices directly to your firm.**

Deconstructing Form 2848 — Part I: Power of Attorney

1 Taxpayer Identity:
Name, address, and TIN.



2 Representative Profile:
Your Name, Firm, Address, and CAF Number.

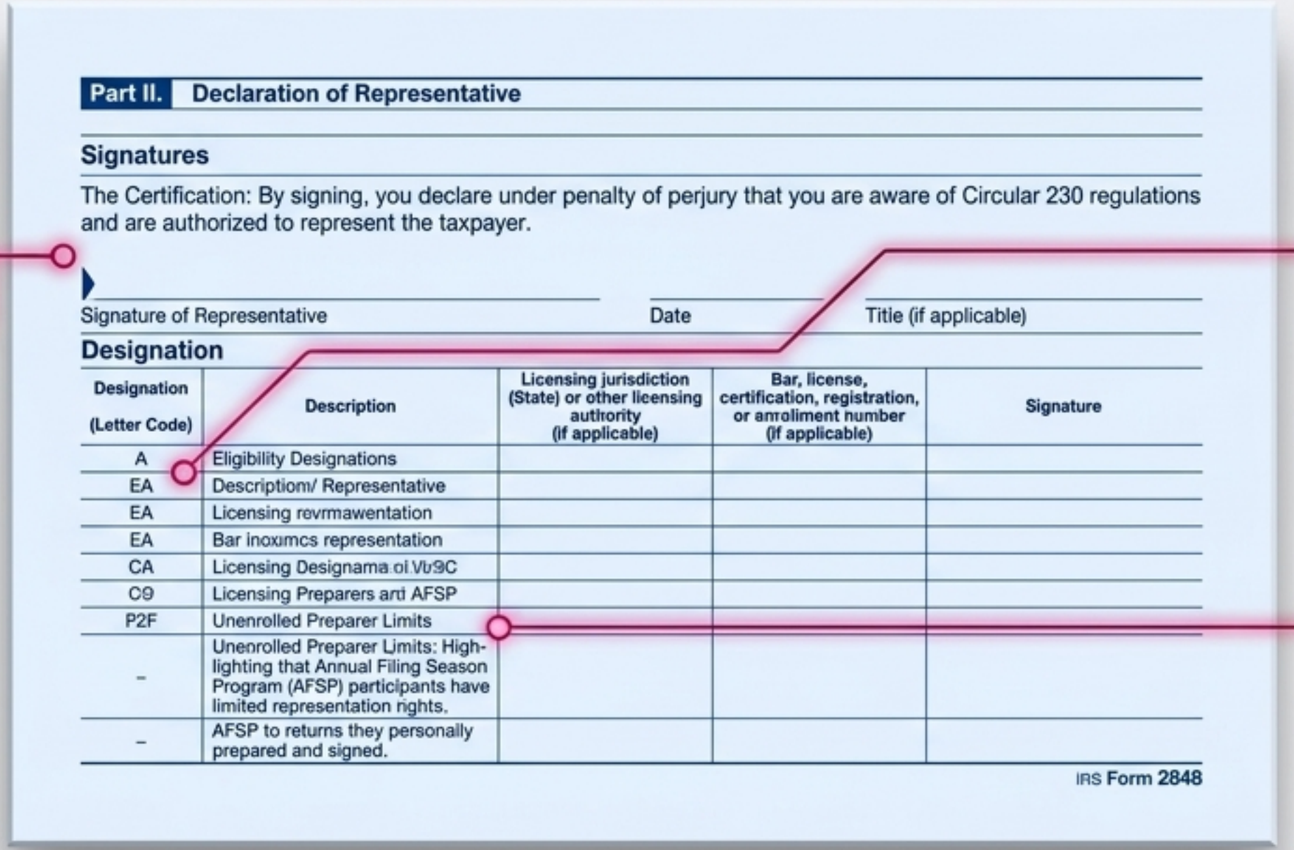
3 Tax Matters Matrix:
Explicit listing of Tax Type (Income), Form Number (1040), and specific Years.

4 Acts Authorized:
Explicitly detailing what you can and cannot do on the client's behalf.

Anatomical Form Blueprint

Deconstructing Form 2848 — Part II: The Declaration

The Certification:
The Certification: By signing, you declare under penalty of perjury that you are aware of Circular 230 regulations and are authorized to represent the taxpayer.



Part II. Declaration of Representative

Signatures

The Certification: By signing, you declare under penalty of perjury that you are aware of Circular 230 regulations and are authorized to represent the taxpayer.

Signature of Representative | Date | Title (if applicable)

Designation

Designation (Letter Code)	Description	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature
A	Eligibility Designations			
EA	Description/ Representative			
EA	Licensing revrmawentation			
EA	Bar inoxımcs representation			
CA	Licensing Designama oi Vb9C			
C9	Licensing Preparers ard AFSP			
P2F	Unenrolled Preparer Limits			
–	Unenrolled Preparer Limits: Highlighting that Annual Filing Season Program (AFSP) participants have limited representation rights,			
–	AFSP to returns they personally prepared and signed.			

IRS Form 2848

Eligibility Designations:
Specific letter codes denote your status (EA, CPA, Attorney).

Unenrolled Preparer Limits:
Highlighting that Annual Filing Season Program (AFSP) participants have limited representation rights, restricted to returns they personally prepared and signed.

Part III: Retention, Revocation, and Disclosure

Form 2848 (Power of Attorney)



Grants active representation rights. Filing a new 2848 automatically revokes prior POAs for the same tax matters unless explicitly retained in Part III.

Form 8821 (Tax Information Authorization)



A strict comparison. Form 8821 only allows you to receive information. It does not grant the right to advocate, speak for, or represent the client before the IRS.

Battlefield Pitfalls to Avoid

The “I’ll Fix It” Syndrome

Never promise guaranteed outcomes before verifying the facts. The IRS notice might be correct. Your job is to **verify, then negotiate**, not blindly fight a losing battle.

Critical Notice Deadlines

Representation requires **project management**. Missing an audit response timeline or collection pause deadline forfeits your client’s legal rights.

The GBC Blueprint for Client Representation

Step 1: Execute Flawlessly

Draft Form 2848 with explicit tax forms, exact years, and accurate CAF numbers. Leave no room for IRS rejection.

Step 2: Certify Authority

Verify your representative eligibility under Part II and legally bind your commitment to Circular 230 ethics.

Step 3: Manage the Battlefield

Maintain comprehensive representation logs, track all IRS deadlines, and provide total transparency to your client.