**Power of Attorney**

• Read Pub 17 on Power of Attorney & Signatures. For additional details see below.

Even when the taxpayer's agent is using a power of attorney different than Form 2848, follow the same process.

1. A valid General Power of Attorney (POA), naming a representative as Attorney-in-Fact, is required if s/he asks to have a return completed for someone else and intends to sign

that return on behalf of those whom s/he is representing.

2. The POA must be either legally signed by taxpayer and notarized or issued by a court.

3. The POA must contain a statement which defines the authority to prepare, sign, and file income tax returns with federal, state, and local or other governmental bodies.

4. Form 2848, when properly completed can serve as a Power of Attorney for tax matters only. Tax-Aide volunteers should not complete Form 2848 on behalf of clients. It is up to the individual taxpayer to complete Form 2848 and bring it to the site for handling with the return.

5. The circumstances under which another person may sign a return using Form 2848 or any other POA are limited to:

a) Disease or Injury;

b) Continuous absence from the United States for a period of 60 days prior to date required by law for filing the return; or

c) Specific permission is requested of and granted by the IRS for other good cause.

Generally, only those eligible to practice before the IRS, e.g., attorney, CPA, or enrolled agent or a member of the taxpayer’s immediate family may sign on behalf of the taxpayer – see Part II of Form 2848 for complete list.

6. If the return is mailed to the IRS, then a copy of the POA must be attached to the Form 1040.

7. A Power of Attorney (POA) does not survive the death of the taxpayer and is not valid for

a deceased individual. If the return is being prepared for a deceased taxpayer, then

signing of the return depends on the specific circumstances:

a) A return signed by a surviving spouse-no documentation required;

b) A return signed by a court appointed administrator-court appointment papers required;

c) A return signed by a court appointed executor-court appointment papers required and return must be paper filed; or

d) A return signed by a personal representative who has not been appointed by a court (such as an heir of decedent's assets)-no documentation required, but Form 1310 required if requesting a refund

8. If a counselor does not feel comfortable working with a POA, court appointment papers or Form1310, check with other volunteers. If no-one else is available, refer the taxpayer to a paid preparer.

