

Iowa Power of Attorney Form IA 2848 Instructions

Purpose of Form

Taxpayer information is confidential. The Iowa Department of Revenue will discuss confidential tax information only with the taxpayer, unless the taxpayer has a valid power of attorney form on file with the Department.

A power of attorney is required by the Department when the taxpayer wishes to authorize another person to perform one or more of the following on behalf of the taxpayer:

- a. To receive copies of notices or documents sent by the Department, its representatives, or its attorneys.
- b. To receive (but not to endorse and collect) checks in payment of any refund of Iowa taxes, penalties, or interest.
- c. To request 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.
- d. To request extensions of time for assessment or collection of taxes.
- e. To fully represent the taxpayer(s) in any formal or informal meeting with the Department, hearing, determination, final or otherwise, or appeal.
- f. To enter into any compromise with the Department.
- g. To execute any release from liability required by the Department prerequisite to divulging otherwise confidential information concerning taxpayer(s).
- h. Other acts as expressly stipulated in writing by the taxpayer.

Statute of limitations

A power of attorney may be effective for no more than three years from the date it is received by the Department.

Specific tax periods must be identified

Each tax period must be separately stated. An unlimited number of tax periods prior to the date on which the power of attorney is received by the Department may be listed.

Who must sign?

Individual taxpayer. A power of attorney form must be signed by the individual.

Joint returns. If a tax matter concerns a joint individual income tax return, both taxpayers must sign and date.

Corporation. An officer of the corporation having authority to legally bind the corporation must sign the power of attorney form. The corporation must certify that the officer has such authority.

Association. An officer of the association having authority to legally bind the association must sign the power of attorney form. The association must certify that the officer has such authority.

Partnership. A power of attorney must be signed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

Canceling a power of attorney

A power of attorney may be revoked by a taxpayer at any time by filing a statement of revocation with the Department. The statement must indicate that the authority of the previous power of attorney is revoked and must be signed and dated by the taxpayer. Also, the name and address of each representative whose authority is revoked must be listed or a copy of the power of attorney must be attached. Revocation of the authority to represent the taxpayer before the Department will be effective on the date received by the Department.

Submitting a new power of attorney

A new power of attorney for a particular tax type(s) and tax period(s) revokes a prior power of attorney for those tax type(s) and tax period(s), *unless* the taxpayer indicates on the new power of attorney form that a prior power of attorney is to remain in effect. The effective date of a new power of attorney is the date it is received by the Department.

For a previously-designated representative to remain as the taxpayer's representative when a new power of attorney form is filed, a taxpayer must attach a copy of the prior power of attorney form that designates the representative that the taxpayer wishes to retain.

Withdrawing as a representative

A representative may withdraw from representing a taxpayer by filing a statement with the Department. The statement must be signed and dated by the representative and must identify the name and address of the taxpayer(s) and the matter(s) from which the representative is withdrawing.

Federal power of attorney

The Federal Power of Attorney form or a Military Power of Attorney are accepted by the Iowa Department of Revenue. To be valid, the Federal or Military form must contain a written statement that indicates it is being submitted for use with State of Iowa forms. The statement needs to be initialed by the taxpayer.

Mail this form to:

Registration Services, Iowa Department of Revenue, PO Box 10465, Des Moines IA 50306-0465 **or Fax to 515-281-3906.**

Do not attach this form to a return unless it is an IA 706, IA 1041, or IA 843.