Department of the Treasury	Transmittal Number 13-11	Date of Issue 11/04/2013
IDRS CORRESPONDEX	Originating Office SE:W:CAS:AM:PPM	Form Number **0861C**
Internal Revenue Service		

Title: Power of Attorney, Tax Information Authorization and/or U. S. Estate Tax Return (Forms 2848, 8821, or 706) Incomplete for Processing

Number of Copies	Distribution to:	Former Letter
Original and 1	2 to T/P	0861C (Rev. 12-10)

OMB Clearance Number	Expires	
-		IMF/BMF

Letters Considered in Revision:

A Taxpayer identification number:
B Tax period(s):
B
C Form:
Date Received:

Dear

D We received your Form 2848, Power of Attorney and Declaration of
D Representative, but we also need the following information:
D
E We received your Form 8821, Tax Information Authorization, but we also
E need the following information:
E
F We received your Form 706, United States Estate (and
F Generation-Skipping Transfer) Tax Return, but we also need the
F following information:
F
G We received your inquiry about a third-party authorization, but we
G need the following information to process your request:
G
H - Taxpayer's social security number
H
I - Taxpayer's employer identification number
I
J - Taxpayer's corporate, partnership, and/or business name
J
K - Taxpayer's title (for example, president for a corporation or
K general partner for a partnership)
K
L - Taxpayer's current address

L

M - The three-digit plan number for the Form(s) 5500, 5500-C, 5500EZ, or 5500-R you filed

N - Part II, Declaration of Representative, of Form 2848

O - Signature and signature date of representative

P - Name and address of representative or appointee

Q - Type of tax (income, employment, excise, etc.) and tax form number

R - Specific tax periods or years ("all years," "future," "present," or "all taxes" are not acceptable)

S - Signature and signature date of taxpayer

T - The specific reason that allows you to authorize your representative to sign your return under Treasury regulation 1-6012-1(a)(5) (see Instructions for Part I, Line 5, Acts Authorized, of Form 2848)

U - The decedent's date of death

V - The decedent's social security number

W - Representative's licensing jurisdiction (state) or other licensing authority

X - Representative's bar, license, certification, registration, or enrollment number

Y - Representative's PTIN

Z - Representative's title, position, or relationship must be in the licensing jurisdiction column in Part II of Form 2848 for designation level D or E

0 You indicated you want an existing power of attorney to remain in effect. Please attach to your form a copy of the power of attorney you want to remain active.

1 The taxpayer and representative signatures must be dated within 45 days of each other for authorizations for taxpayers who live in the United States and within 60 days for taxpayers who live outside the United States. If the taxpayer signs the authorization after the representative signs, then no time requirement exists.

2 Your representative must be an individual, not a business.

3 The representative/appointee listed has a non-deliverable address.

4 You indicated you are delegating or substituting one representative for another. Please refer to Publication 216, Conference and Practice Requirements, Title 26 Code of Federal Regulations 601.505(b)(2)(i).

5 The form we received shows you are adding to your authorization. To authorize these changes, you must provide a current

5 dated signature.
5
6 It appears the signature was stamped or electronically
6 generated. Please resubmit your form with an original signature.
6
7 We received your general/durable power of attorney authorization in
7 which you appoint a representative to act for you in certain tax
7 matters. The authorization doesn't have all the information we need to
7 add your request to our system (the Centralized Authorization File).
7 Please complete Form 2848, Power of Attorney and Declaration of
7 Representative, if applicable, and return both the Form 2848 and your
7 power of attorney to us for processing.
7
8 We only received one page of the form; please resubmit both pages.
8
9 Your form is illegible or incomplete. Please submit a legible,
9 complete form.
9
a We need a copy of your civil power of attorney, guardianship papers,
a or other legal documents that authorize you to sign Form 2848.
a
b On Form 2848, you checked "student attorney" or "student CPA" as the
b designation level. We need a copy of the Authorization for Student Tax
b Practice letter the Taxpayer Advocate Service sent you that authorizes
b you to practice before the IRS.
b
c Please provide a separate form for each taxpayer on Line 1 of Form
c 2848 and/or Form 8821.
c
d Please provide a separate form for individual and business tax
d matters.
d
e You don't need to submit a Form 8821, Tax Information Authorization,
e to inspect or receive your confidential tax information. We will send
e all original notices or written communications about your account to
e you at the address we have on file. If you move, be sure to notify us
e by submitting Form 8822, Change of Address, or Form 8822-B, Change of
e Address-Business.
e
f You don't need to submit a Form 2848, Power of Attorney and
f Declaration of Representative, to represent yourself before the IRS.
f We send all original notices or written communications about your
f account to you at the address we have on file. If you move, be sure to
f notify us by submitting Form 8822, Change of Address, or Form 8822-B,
f Change of Address-Business.
f
g On Form 2848, you checked "family member" in the Declaration of
g Representative. You must list the relationship to the taxpayer under
g "licensing jurisdiction."
g
h We can't process your form because our records show that
h is not currently eligible to practice before the IRS. If you have
h questions about this matter, you should contact your representative.
h
i Before we can process the enclosed authorization, you must complete
i Part II, Declaration of Representative. Be sure you listed your
i designation and signed and dated the declaration.

Before we can process the enclosed authorization, you must provide the following information on the form:

We can only process the current version of Form 2848.

If you are the taxpayer receiving this rejection letter due to missing or incomplete information, let your representative or appointee know that we returned this form to you.

Return the completed Form , any requested information, and a copy of this letter to the address in this letter. You can also send the information by fax to .

If you need forms, schedules, or publications, you can get them by visiting our website at www.irs.gov or by calling toll free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, you can call us toll free at 1-800-829-1040 for individual accounts or 1-800-829-4933 for business accounts.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, please include this letter and provide in the spaces below your telephone number with the hours we can reach you.

Keep a copy of this letter for your records.

Telephone Number (   )________________________ Hours________________

Sincerely yours,

Enclosure(s):
Copy of this letter
Envelope
Your Form 2848
Your Form 8821
Your Form 706
Your correspondence