IOWA
Department of Revenue

IA 2848 Iowa Department of Revenue Power of Attorney

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Did you know? You can submit this form online. Visit GovConnectIowa to get started.

Read the instructions page before filling out the form. The filing of this form automatically revokes the authority of all representatives appointed previously on section 2 of an IA 2848 Iowa Department of Revenue Power of Attorney (14-101), IA 2848-A Supplemental Iowa Department of Revenue Powers of Attorney (14-106), IA 706 Iowa Inheritance Tax Return (60-008), or IA 1041 Iowa Fiduciary Return (63-001) for the same matters covered by this document. To reappoint a prior representative, list them in the representative section.

Incomplete or outdated forms will not be accepted. If any information is illegible, the form will be returned.

1. Taxpayer Information

Legal name: _____

Taxpayer address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Complete one. See instructions for more information.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____

Federal Employer Identification Number (FEIN): _____

2. Representative(s)

A. Individual representative's name: _____

Representative identification number (required): _____

ID type, check one: ☐ SSN/ITIN ☐ PTIN ☐ CAF ☐ IAN

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Limitation of authority (optional):

If the "limitation of authority" section is left blank, the representative will be granted authority to all tax types, permits, licenses and tax periods for the identified taxpayer.

Tax type(s) or other matters: _____

Iowa account or permit number: _____

Beginning tax period (MM/YY): _____ Ending tax period (MM/YY): _____

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the representative listed above to perform on your behalf:

_____

Check here if authority only extends to IA 843 refund claims: ☐

B. Individual representative's name: _____

Representative identification number (required): _____

ID type, check one: ☐ SSN/ITIN ☐ PTIN ☐ CAF ☐ IAN

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

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Limitation of authority (optional):

If the "limitation of authority" section is left blank, the representative will be granted authority to all tax types, permits, licenses and tax periods for the identified taxpayer.

Tax type(s) or other matters: _____

Iowa account or permit number: _____

Beginning tax period (MM/YY): _____ Ending tax period: (MM/YY): _____

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the representative listed above to perform on your behalf:

_____

Check here if authority only extends to IA 843 refund claims: ☐

C. Individual representative's name: _____

Representative identification number (required): _____

ID type, check one: ☐ SSN/ITIN ☐ PTIN ☐ CAF ☐ IAN

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Limitation of authority (optional):

If the "limitation of authority" section is left blank, the representative will be granted authority to all tax types, permits, licenses and tax periods for the identified taxpayer.

Tax type(s) or other matters: _____

Iowa account or permit number: _____

Beginning tax period (MM/YY): _____ Ending tax period: (MM/YY): _____

List specific corresponding letter(s) (a-g) of any acts from the list in 'Exclusions' in the instructions of this form that you do not authorize the representative listed above to perform on your behalf:

_____

Check here if authority only extends to IA 843 refund claims: ☐

3. Receipt of Refund Checks (optional)

If a taxpayer wants to authorize a representative named in section 2 to receive, but not to endorse or cash, refund checks for those tax types or matters identified in section 2, the taxpayer must initial and list the name and address of that representative. Checks will not be sent to the address listed in this section if the taxpayer does not initial below.

Representative to receive refund check(s): _____

Taxpayer initials: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

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4. Authorized Representative Information

This section is REQUIRED if the person signing this form is anyone other than the taxpayer listed in Section 1 above. This section replaces the Representative Certification form (14-108) previously required by the Department. **The Section 2 Representative cannot be the same individual as the Authorized Representative provided in this section.**

Individual representative name: _____

Representative identification number (required): _____

ID Type, check one: ☐ SSN/ITIN ☐ PTIN ☐ CAF ☐ IAN

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Source of authority. Check the box (only one) next to the number from the list below indicating the source of authority that allows you to act on behalf of the taxpayer. The authority to act is limited to the authority provided by the required documentation.

☐ **1.** Individual holding one of the following titles within a corporation, association, partnership, or other entity:
- Officer or employee of the corporation or association who is authorized to act on behalf of the corporation or association in tax matters related to the corporation or association – by signing, you affirm your authority to act on behalf of the corporation or association
- Designated partner authorized to act on behalf of a partnership in tax matters – by signing, you affirm your authority to act on behalf of the partnership
- Person authorized to act on behalf of an LLC in tax matters – by signing, you affirm your authority to act on behalf of the LLC

☐ **2.** Governmental representative – by signing, you affirm your authority to act on behalf of the government entity

☐ **3.** Successor of a very small estate, under Iowa Code section 633.356(2) – by signing, you affirm your authority to act on behalf of the estate

The following authority types require additional documentation to be included with this form.

☐ **4.** Executor or personal representative – include a complete copy of the will nominating the individual or court order appointing the individual

☐ **5.** Trustee of a trust with a FEIN – include a copy of the certificate of trust, complete trust document, or court order appointing the representative, see instructions for revocable trusts

☐ **6.** General or Durable Power of Attorney – include a complete copy of the power of attorney document; the attorney-in-fact must sign this form as themself, rather than as the principal

☐ **7.** Guardian, Conservator, or Custodian appointed by Court – include a copy of the relevant court order

☐ **8.** Licensed attorney appearing on behalf of the taxpayer or the taxpayer's estate in a court proceeding – include a copy of the filed notice of appearance in the relevant court proceeding

☐ **9.** Parent or guardian of minor taxpayer in cases when the parent or guardian has signed the minor's tax return – include a copy of the return(s) signed by the parent or guardian

☐ **10.** Receiver appointed pursuant to Iowa Code chapter 680 – include a copy of the relevant court order(s)

5. Signature. See instructions for more information.
Individual, sole proprietor, single member LLC: The taxpayer must sign.
Other Representatives: A person with a valid Representative Certification Form (14-108) on file with the Department must sign.

I, the undersigned, declare under penalties of perjury or false certificate, that I am the person listed as "Taxpayer" above or otherwise have the authority to sign this form. I hereby authorize the representative(s) listed above to act on my behalf before the Department.

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Signature: _____ Date: _____

Print name: _____ Title: _____

This form must be submitted within six months from the date signed or it will not be accepted.

Submit this form online by visiting GovConnectIowa**,** mail to Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines, IA, 50306-0470, or fax to 515-281-3906.

To ensure secure processing, do not email forms to the Department. The integrity and security of sending personal information via fax cannot be guaranteed. By submitting this form via fax, you agree to hold the Department harmless if a fax results in third party access to the information.

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Purpose of this form

This form gives the representative(s) listed in section 2, and on any attached IA2848-A Supplemental Iowa Department of Revenue Powers of Attorney (14-106), the authority to receive and inspect confidential tax information, and to perform any and all acts with respect to matters described in the IA 2848 Power of Attorney, section 2, except as otherwise restricted by law. A person other than the taxpayer or person authorized under Iowa Code section 421.59(2) must have an IA 2848 Power of Attorney (14-101) or a Representative Certification Form (14-108) on file with the Department in order to perform any of the acts listed in section 2 on behalf of the taxpayer.

This form also makes eligible persons who complete section 4 and sign the form authorized representatives able to act on the taxpayer's behalf as if they were the taxpayer without the need to separately file a Representative Certification Form (14-108).

Note: Only persons authorized under Iowa Administrative Code rule 701—8.8 are permitted to represent the taxpayer(s) in any formal proceeding, such as a contested case hearing. Only attorneys authorized to practice in a judicial forum that has jurisdiction of a matter involving a taxpayer may represent that taxpayer in those forums.

Confidential Tax Information

Taxpayer information is confidential. Unless otherwise authorized by law, the Iowa Department of Revenue will discuss confidential tax information only with the taxpayer or a representative authorized by the taxpayer. If you wish to authorize the Department to discuss your confidential tax information with another person, but do not wish to authorize that person to act on your behalf, use form IA 8821 Tax Information Disclosure Designation (14-104) instead of this form.

Instructions for Specific Fields

Taxpayer Information:

- Individual Taxpayers: If you are seeking to allow access for a Representative regarding an individual taxpayer, please provide a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).
- Non-Individual Taxpayers: If you are seeking to allow access regarding a non-individual taxpayer (i.e., business, trust, estate), please provide a Federal Employer Identification Number (FEIN).
- Estates and Irrevocable Trusts: Estates and irrevocable trusts are separate taxable entities from individuals. Please note that the Department registers estate tax return information and inheritance tax return information under the individual deceased taxpayer's account, and the decedent's social security number must be listed in the taxpayer information section to authorize access to information regarding these returns.
- Sole Proprietors and Single Member LLCs: Withholding tax is registered under the business' FEIN.

Representative(s):

All fields are required. The identification number can include:

- The representative's Social Security Number (SSN)
- Individual Taxpayer Identification Number (ITIN)
- Preparer's Tax ID Number (PTIN)
- Centralized Authorization File (CAF)
- Iowa Account Number (IAN).
  - To request an IAN, visit govconnect.iowa.gov and complete the Request an Iowa Account Number (IAN) form. You must provide your SSN, ITIN, or Passport ID to complete this request.

Multiple POAs

To name more than three representatives, complete an IA 2848-A Supplemental Iowa Department of Revenue Powers of Attorney (14-106).

Optional Limitation of Authority

By identifying a tax type, matter, account, permit number, and/or tax period you are limiting access to the identified entries.

Tax types or other matters:

These may include individual, corporate, partnership, fiduciary, franchise, inheritance, retail sales and use, withholding, fuel, collections, or other matters. If blank, all tax types or matters are included.

Iowa tax account or permit number:

If blank, all accounts or permits are included. Enter an account or permit number(s) to limit to a specific account or permit(s). Noting a consolidated permit will include all permits associated with the consolidated permit number.

Tax periods:

If blank, all tax periods, from the account start date to three years beyond the date noted on the signature line of this form, are included. If authority should be limited to a particular time period, note the appropriate tax period(s). Each tax period must be separately stated. Use separate lines if tax periods are not consecutive. Once appointed, the representative's authority is effective indefinitely for the matters indicated on the form.

Exclusions:

List in Section 2 the specific corresponding letter(s) (a-g) from below of any acts you <u>do not</u> authorize the representative(s) listed on this form to perform on your behalf.

Powers covered include the following, unless specifically excluded on the line above:

a. To request waivers (including offers of waivers) of restrictions on assessment or collection of tax

deficiencies and waivers of notice of disallowance of a claim for credit or refund

b. To request extensions of time for assessment or collection of taxes
c. To represent the taxpayer in any determination before the Department
d. To represent the taxpayer in an informal meeting or other communication with the Department
e. To represent the taxpayer in formal proceedings* to the extent permitted by law
f. To enter into any compromise with the Department
g. To execute any release from liability required by the Department before divulging otherwise confidential information concerning taxpayer(s)

*Only those individuals listed in Iowa Administrative Code rule 701—7.6 may represent a taxpayer in a contested case proceeding

Revoking an IA 2848

The taxpayer may revoke an IA 2848 at any time by filing a statement of revocation with the Department. To revoke, submit a written statement to the Department including the following:

- Taxpayer or business legal name, and SSN/ITIN or FEIN
- Name(s) of the representative(s), or note "all" to revoke all representatives

Sign and date the statement. The statement may be a single sentence notifying the Department of your intent to revoke. Revocation of an IA 2848 will be effective on the date received by the Department.

Submitting a new IA 2848

A new IA 2848 for a particular tax type(s) and tax period(s) revokes the authority of all representatives appointed previously on IA 2848, IA 2848-A, IA 706, or IA 1041 forms for those tax type(s) and tax period(s).

Taxpayers should include all representatives they wish to authorize on each IA 2848 (including IA 2848-A Supplemental Iowa Department of Revenue Powers of Attorney (14-106) forms as needed) submitted to the Department.

The new power(s) of attorney will be effective after approval by the Department.

Withdrawing as a representative

A representative may withdraw from representing a taxpayer by filing a statement of withdrawal 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) (including "all matters") from which the representative is withdrawing.

Signature of Taxpayer(s):

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Who must sign?

Individual taxpayer. An IA 2848 Iowa Department of Revenue Power of Attorney (14-101) must be signed by the individual.

Joint or combined returns. If a tax matter concerns a joint individual income tax return, each taxpayer must complete and submit their own IA 2848 even if they are represented by the same representative(s).

Corporations, Associations, Partnerships, Other Entities, Estates, Trusts, and those signing as a Power of Attorney. The IA 2848 form must be signed by a person who is authorized to act on behalf of the taxpayer in tax matters. This form may be signed by a person who has already filed a valid Representative Certification Form (14-108). If the person who signs this form and completes part 4 does not already have a valid Representative Certification Form (14-108) on file, the signer will be entered as an authorized representative of the taxpayer.

Authorized Representative Information. Except as noted, all information must be provided or this form will be rejected. By completing this section, you certify that to the best of your knowledge:

- Your authority to act as identified on this form has not been terminated.
- You understand that when your authority does expire, it is your responsibility to notify the Department when your authority terminates.
- If you attempt to exercise authority you do not possess, you may be subject to legal penalties for that misrepresentation.
- If the authority identified on this form is conditioned upon the happening of an event or contingency, that event or contingency has occurred.
- If you were named as a successor representative, the prior representative is no longer able or willing to serve.
- Trustees of revocable trusts without FEIN numbers do not have the authority to complete Section 4. If filing using a grantor's SSN, a third-party trustee must be appointed as a power of attorney under Section 2.