

The form begins on the third page.

It may take approximately three weeks to process this form.

Did you know? If you have access to the account on GovConnectIowa, you can submit this form online. Don't have a GovConnectIowa account? Visit govconnect.iowa.gov to get started.

Purpose of this form

This form gives the representative(s) listed in section 2, and on any attached IA 2848-As, the authority to receive and inspect confidential tax information, and to perform any and all acts with respect to matters described in IA 2848, 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 or Representative Certification Form on file with the Department in order to perform any of the acts listed in section 2 on behalf of the taxpayer.

Older versions of this form may not be accepted.

Note: Only persons authorized under Iowa Admin. Code r. 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 on this form. 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.

Instructions for Specific Fields

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), or Iowa Account Number (IAN). To name more than three representatives, complete a supplemental IA 2848-A Multiple Iowa Department of Revenue Powers of Attorney form. To request an IAN, visit govconnect.iowa.gov and complete the Request an Iowa Account Number (IAN) form. You must

provide your SSN or ITIN to complete this request.

Tax types or other matters:

These may include individual, corporate, partnership, fiduciary, franchise, inheritance, retail sales, retailers or consumers 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, including those issued in the future within the time period identified in this section, 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 period:

If blank, all tax periods, from the account commence 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 do not 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:

- 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
- To request extensions of time for assessment or collection of taxes
- To represent the taxpayer in any determination before the Department
- To represent the taxpayer in an informal meeting or other communication with the Department
- To represent the taxpayer in formal proceedings* to the extent permitted by law to enter into any compromise with the Department
- 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 Multiple Iowa Department of Revenue Powers of Attorney 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 form must be signed by the individual.

Joint 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 has filed a valid Representative Certification Form.



Department of Revenue

IA 2848 Iowa Department of Revenue Power of Attorney

revenue.iowa.gov

Read the instructions page before filling out the form. The filing of this form automatically revokes the authority of all representatives appointed previously on IA 2848, IA 2848-A, IA 706, or IA 1041 forms for the same matters covered by this document. To reappoint a prior representative, list them in the representative section.

If any information is incomplete or illegible, the form will be returned. This form must be submitted within six months from the date signed or it will not be accepted.

1. Taxpayer Information

Legal name: _____

Taxpayer address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Complete one:

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):

Tax type(s) or other matters	Iowa tax 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: _____

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):

Tax type(s) or other matters	Iowa tax 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: _____

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):

Tax type(s) or other matters	Iowa tax 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 to perform on your behalf: _____

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 here _____ and list the name and address of that representative below.

Representative to receive refund check(s): _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

4. Signature**Individual, sole proprietor, single member LLC:** The taxpayer.**Other representatives:** A person with a valid IA 2848 or Representative Certification Form on file with the Department.

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: _____

Submit by mail to Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines IA 50306-0470, or FAX: 515-281-3906.

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information.



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