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What Constitutes Practice Before the IRS

A person is practicing before the IRS if he or she:

• Communicates with the IRS for a taxpayer regarding the taxpayer's rights, privileges, or liabilities under laws and regulations administered by the IRS,

• Represents a taxpayer at conferences, hearings, or meetings with the IRS, or

• Prepares and files necessary documents with the IRS for a taxpayer.

Just preparing a tax return, furnishing information at the request of the IRS, or appearing as a witness for the taxpayer is not practice before the IRS. These acts can be performed by anyone.

Who Can Practice Before the IRS

Usually, attorneys, certified public accountants (CPAs), enrolled agents, and enrolled actuaries can represent taxpayers before the IRS. Under special circumstances, others, including unenrolled return preparers, can represent taxpayers before the IRS. Any individual other than an attorney, CPA, enrolled agent, or enrolled actuary who prepares a return and signs it as the return preparer is an unenrolled return preparer. Also, any individual who prepares a return and is not required to sign it as the preparer is considered to be an unenrolled preparer.

Administration and Regulation of Practice

The Director of Practice is responsible for administering and enforcing the regulations governing practice before the IRS. These regulations are published in pamphlet form as Treasury Department Circular 230. The director's responsibility includes making determinations on applications for enrollment to practice and conducting disciplinary proceedings relating to those allowed to practice.
Limited Practice Without Enrollment

An unenrolled return preparer may represent the taxpayer only concerning the tax liability for the year or period covered by the return that he or she prepared. Also, an unenrolled return preparer is permitted to represent taxpayers only before the Examination Division of the IRS and is not permitted to represent taxpayers before the Appeals, Collection, or any other division of the IRS.

Unenrolled return preparers cannot perform the following activities for another taxpayer.
- Sign claims for refund.
- Receive refund checks.
- Sign consents to extend the statutory period for assessment or collection of tax.
- Sign closing agreements regarding a tax liability.
- Sign waivers of restriction on assessment or collection of a tax deficiency.

For more information on these limits, get Publication 470. This publication is actually a separate printing of Revenue Procedure 81-38.

Other Unenrolled Persons

Because of their special relationship with a taxpayer, the following unenrolled individuals can represent the specified taxpayers before the IRS, provided they present satisfactory identification and, except in the case of an individual described in (1) below, proof of authority to represent.

1) An individual can represent himself or herself before the IRS and does not have to file a written declaration of qualification and authority.
2) An individual family member can represent members of his or her immediate family. Family members include a spouse, child, parent, brother, or sister of the individual.
3) A bona fide officer of a corporation (including parents, subsidiaries, or affiliated corporations), association, organized group, or, in the course of his or her official duties, an officer of a governmental unit, agency, or authority can represent the organization he or she is an officer of before the IRS.
4) A general partner can represent the partnership before the IRS.
5) A regular full-time employee can represent his or her employer. An employer can be, but is not limited to, an individual, partnership, corporation (including parents, subsidiaries, or affiliated corporations), association, trust, receivership, guardianship, estate, organized group, governmental unit, agency, or authority.
6) A trustee, receiver, guardian, personal representative, administrator or executor can represent the trust, receivership, guardianship, or estate.
Representation Outside the United States

An unenrolled individual can represent any individual or entity before IRS personnel who are outside the United States.

Authorization for Special Appearances

The Director of Practice can authorize an individual who is not otherwise eligible to practice before the IRS to represent another person for a particular matter. The prospective representative must request this authorization in writing from the Director of Practice. However, it is granted only when extremely compelling circumstances exist. If granted, the Director of Practice will issue a letter that details the conditions related to the appearance and the particular tax matter for which the authorization is granted.

The authorization letter from the Director of Practice should not be confused with a letter from an IRS service center advising an individual that he or she has been assigned a Centralized Authorization File (CAF) number (an identifying number that the IRS assigns representatives). The issuance of a CAF number does not indicate that a person is either recognized or authorized to practice before the IRS. It merely confirms that a centralized file for authorizations has been established for the representative under that number.

Who Cannot Practice?

In general, individuals cannot practice before the IRS either because they are not eligible to practice, or because they have lost the privilege as a result of certain actions. The following individuals generally cannot practice before the IRS.

1. Individuals convicted of any criminal offense under the revenue laws of the U.S.
2. Individuals convicted of any offense involving dishonesty or breach of trust.
3. Individuals under disbarment or suspension from practicing as attorneys, CPAs, public accountants, or actuaries in any state, possession, territory, commonwealth, or in the District of Columbia, any federal court, or any body or board of any federal agency.
4. Individuals who are disbarred or suspended from practice before the IRS because they:
   a. Refuse or have refused to comply with the regulations governing practice before the IRS.
   b. Willfully and knowingly mislead or threaten a taxpayer with intent to defraud.
   c. Have engaged in conduct or practices that are disreputable (see Disreputable Conduct, later).
5. Individuals whose applications for enrollment to practice before the IRS have been denied.
6. Officers or employees of the U.S. Government or of the District of Columbia.
7. Officers or employees of state governments with authority to act on state tax matters, if their employment may disclose facts or information on Federal tax matters.
8. Any member of Congress or Resident Commissioner (elect or serving) in connection with any matter for which he or she directly or indirectly receives, agrees to receive, or seeks any compensation.

Corporations, associations, partnerships, and other persons that are not individuals are not eligible to practice before the IRS.

**What Are the Rules of Practice?**

An attorney, CPA, enrolled agent, or enrolled actuary authorized to practice before the IRS (referred to hereafter as a practitioner) has the duty to perform certain acts and is restricted from performing other acts. In addition, a practitioner cannot engage in disreputable conduct (discussed later). Any practitioner who does not comply with the rules of practice or engages in disreputable conduct is subject to disciplinary action. Also, unenrolled preparers must comply with most of these rules of practice and conduct to exercise the privilege of limited practice before the IRS. See Publication 470 for a discussion of the special rules for limited practice by unenrolled preparers.

Practice before the Internal Revenue Service encompasses all matters connected with presentation to the Internal Revenue Service or any of its personnel relating to a taxpayer's rights, privileges, or liabilities under laws or regulations administered by the Internal Revenue Service. Such presentations include the preparation and filing of necessary documents, correspondence with and communications to the Internal Revenue Service, and the representation of a taxpayer at conferences, hearing, and meetings.

*Conferences-- Scheduling.* The Internal Revenue Service encourages the discussion of any Federal tax matter affecting a taxpayer. Conferences may be offered only to taxpayers and/or their recognized representative(s) acting under a valid power of attorney. As a general rule, such conferences will not be held without previous arrangement. However, if a compelling reason is shown by the taxpayer that an immediate conference should be held, the Internal Revenue Service official(s) responsible for the matter has the discretion to make an exception to the general rule.

*Submission of information.* Every written protest, brief, or other statement the taxpayer or recognized representative wishes to be considered at any conference should be submitted to or filed with the appropriate Internal Revenue Service official(s) at least five business days before the date of the conference. If the taxpayer or the representative is unable to meet this requirement, arrangement should be made with the appropriate Internal Revenue Service official for a postponement of the conference to a date mutually agreeable to the parties. The taxpayer or the representative remains free to submit additional or supporting facts or evidence within a reasonable time after the conference.
Duties

Practitioners must promptly submit records or information requested by officers or employees of the IRS. When the Director of Practice requests information concerning possible violations of the regulations by other parties, the practitioner must provide it and be prepared to testify in disbarment or suspension proceedings. A practitioner can be excepted from these rules if he or she believes in good faith and on reasonable grounds that the information requested is privileged or that the request is of doubtful legality.

Confidentiality privilege. The confidentiality protection for certain communications between a taxpayer and an attorney (privileged communications) has been expanded to apply to similar communications between a taxpayer and any federally authorized tax practitioner. This new provision is effective for communications occurring after July 21, 1998. This confidentiality privilege cannot be used in any administrative proceeding with an agency other than the IRS.

The protection of this privilege applies only to tax advice given to the taxpayer by any individual who is a federally authorized tax practitioner. Tax advice is advice in regard to a matter that is within the scope of the practitioner’s authority to practice. The confidentiality protection applies to communications that would be privileged if between the taxpayer and an attorney and that relate to noncriminal:

- Tax matters before the IRS, or
- Tax proceedings brought in federal court by or against the United States.

This protection of tax advice communications does not apply to certain written communications between a federally authorized tax practitioner and a director, shareholder, officer, employee, agent, or representative of a corporation. It does not apply if the communication involves the promotion of the direct or indirect participation of the corporation in any tax shelter.

Duty to advise. A practitioner who knows that his or her client has not complied with the revenue laws or has made an error in or omission from any return, document, affidavit, or other required paper has the responsibility to advise the client promptly of the noncompliance, error, or omission.

Due diligence. A practitioner must exercise due diligence when performing the following duties.

- Preparing or assisting in the preparation, approving, and filing of returns, documents, affidavits, and other papers relating to IRS matters.
- Determining the correctness of oral or written representations made by him or her to the Department of the Treasury.
- Determining the correctness of oral or written representations made by him or her to clients with reference to any matter administered by the IRS.
Restrictions

Practitioners are restricted from engaging in certain practices. The following paragraphs discuss some of those restricted practices.

Delays. A practitioner must not unreasonably delay the prompt disposition of any matter before the IRS.

Assistance from disbarred or suspended persons and former IRS employees. A practitioner must not knowingly directly or indirectly do the following.
- Employ or accept assistance from any person who is under disbarment or suspension from practice before the IRS.
- Accept employment as associate, correspondent, or subagent from, or share fees with, any person under disbarment or suspension from practice before the IRS.
- Accept assistance from any former government employee where provisions of these regulations or any federal law would be violated.

Performance as a notary. If the practitioner is a notary public and is employed as counsel, attorney, or agent in a matter before the IRS, or has a material interest in the matter, he or she must not engage in any notary activities relative to that matter.

Practice by partners of current and former government employees. A partner of an officer or employee of the executive branch of the U.S. Government, or of an independent agency of the U.S. or of the District of Columbia, cannot represent anyone in a matter before the IRS in which the officer or employee has (or had) a personal or substantial interest as a government employee. Although not discussed here, there are similar and additional restrictions on former government employees.

Negotiations of taxpayer refund checks. Practitioners who are income tax return preparers must not endorse or otherwise negotiate (cash) any refund check issued to the taxpayer.

Disreputable Conduct

Disreputable conduct by a practitioner includes such things as:
- Committing any criminal offense under the revenue laws, or committing any offense involving dishonesty or breach of trust,
- Knowingly giving, or participating in the giving of, false or misleading information in connection with federal tax matters,
- Soliciting employment by prohibited means as discussed in section 10.30 of Circular 230,
- Willful failure to file a tax return, evading or attempting to evade any federal tax or payment, or participating in such actions,
- Misappropriating, or failing to properly and promptly remit, funds received from clients for payment of taxes,
Directly or indirectly attempting to influence the official action of IRS employees by the use of threats, false accusations, duress, or coercion, or by offering gifts, favors, or any special inducements,

Being disbarred or suspended by the District of Columbia or any state, possession, territory, commonwealth, or any federal court, or any body or board of any federal agency,

Knowingly aiding and abetting another person to practice before the IRS during a period of suspension, disbarment, or ineligibility (maintaining a partnership so that a suspended or disbarred person can continue to practice before the IRS is presumed to be a violation of this provision),

Contemptuous conduct in connection with practice before the IRS, including the use of abusive language, making false accusations and statements knowing them to be false, or circulating or publishing malicious or libelous matter, and

Giving a false opinion knowingly, recklessly, or through gross incompetence; or following a pattern of providing incompetent opinions in questions arising under the federal tax laws.

**Regarding Certain Controversy Positions**

A practitioner may not sign a return as a preparer if the practitioner determines that the return contains a position that does not have a realistic possibility of being sustained on its merits (the realistic possibility standard) unless the position is not frivolous, and is adequately disclosed to the Service. A practitioner may not advise a client to take a position on a return, or prepare the portion of a return on which a position is taken, unless

(i) The practitioner determines that the position satisfies the realistic possibility standard; or

(ii) The position is not frivolous and the practitioner advises the client of any opportunity to avoid the accuracy-related penalty in section 6662 of the Internal Revenue Code of 1986 by adequately disclosing the position and of the requirements for adequate disclosure.

**Reprimands, Disbarments, and Suspensions**

The Director of Practice may reprimand or institute proceedings to suspend or disbar any attorney, CPA, or enrolled agent who the Director of Practice has reason to believe violated the rules of practice. Except in certain unusual circumstances, the Director will not institute a proceeding for suspension or disbarment against a practitioner until the facts (or conduct) which may warrant such action have been given in writing to that practitioner. Also, before proceedings are instituted, the Director will generally give the practitioner the opportunity to demonstrate or achieve compliance with the rules.
Authorizing a Representative

You may either represent yourself, or you may grant an individual power of attorney (legal authority) to represent you before the IRS. Your representative must be a person allowed to practice before the IRS. See *Who Can Practice Before the IRS*, earlier.

What Is a Power of Attorney?

A power of attorney is your written authorization for an individual to act for you in tax matters. If the authorization is not limited, the individual can generally perform all acts that you can perform. The authority granted to an unenrolled preparer cannot exceed that allowed under the special rules of limited practice described in *Publication 470*.

*Acts performed.* Any representative, other than an unenrolled preparer, can usually perform the following acts.

1) Represent you before any office of the IRS.
2) Record the interview.
3) Sign an offer or a waiver of restriction on assessment or collection of a tax deficiency, or a waiver of notice of disallowance of claim for credit or re-fund.
4) Sign a consent to extend the statutory time period for assessment or collection of a tax.
5) Sign a closing agreement.
6) Receive, but not endorse or cash, a refund check drawn on the U.S. Treasury. You must specifically initial *Form 2848* (see Form Required, later) showing the name of the individual designated to receive the refund check.

*Signing your return.* The representative named under a power of attorney is not permitted to sign your personal income tax return unless:

1) The signature is permitted under the Internal Revenue Code and the related regulations (see section 1.6012-1(a)(5) of the Income Tax Regulations), and
2) You authorize this in your power of attorney.

For example, the regulation permits a representative to sign your return if you are unable to make the return for any of the following reasons.

* Disease or injury.
* Continuous absence from the United States (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return.
* Other good cause if specific permission is requested of and granted by the district director.

For more information, see the *Form 2848 instructions*.

*Endorsing or cashing your refund check.* If you want your representative to receive a refund check on your behalf, you must specifically authorize this in your power of attorney as discussed earlier in item 6 under Acts performed. However, if your
representative is an income tax return preparer, he or she cannot be authorized to endorse or otherwise cash your check related to income taxes. If you want someone else to endorse or cash that check, follow the rules in Treasury Department Circular No. 21, as amended, 31 CFR part 240.

**Limitation on substitution or delegation.** The appointed representative can substitute a representative or delegate authority to a new representative only if the act is specifically authorized under the power of attorney.

**Incapacity or incompetency.** A power of attorney is generally terminated if you become incapacitated or incompetent. The power of attorney can continue, however, in the case of your incapacity or incompetency if you authorize this on the Form 2848, or if your non-IRS durable power of attorney meets all the requirements for acceptance by the IRS. See Non-IRS powers of attorney, later.

**When Is a Power of Attorney Required?**

Submit a power of attorney when you want to authorize an individual to represent you before the IRS, whether or not the representative performs any of the other acts cited above under What is a Power of Attorney. A power of attorney is most often required when you want to authorize another individual to perform at least one of the following acts on your behalf:

1) Represent you at a conference with the IRS.
2) Prepare and file a written response to the IRS.

**Form Required**

Use **Form 2848** to appoint a representative to act on your behalf before the IRS. You can file this form only if you want to name a person(s) to represent you and that person is a person recognized to practice before the IRS. Persons recognized to practice before the IRS are listed under Part II, Declaration of Representative, of Form 2848. Your representative must complete that part of the form.

**Unenrolled return preparers.** Use Form 2848 to appoint an unenrolled return preparer as your representative. The authority of the preparer is limited as described in Revenue Procedure 81-38 (Publication 470). The preparer can represent you only before revenue agents and examining officers of the Examination Division of the IRS. Also, the preparer can represent you concerning your tax liability only for the period covered by a return prepared by the preparer. For more information about the limitations on enrolled return preparers, see Limited practice, under Unenrolled return preparers, earlier.

**Non-IRS powers of attorney.** The IRS will accept a non-IRS power of attorney, but a completed “transmittal” Form 2848 must be attached in order for the power of attorney to be entered into the Centralized Authorization File (CAF). For more information, see Processing a non-IRS power of attorney, later. If you want to use a power of attorney document other than Form 2848, it must contain the following information.
• Your name and mailing address.
• Your social security number and/or employer identification number.
• Your employee plan number, if applicable.
• The name and mailing address of your representative.
• The types of tax involved.
• The federal tax form number.
• The specific year(s) or period(s) involved.
• For estate tax matters, the decedent's date of death.
• A clear expression of your intention concerning the scope of authority granted to your representative.
• Your signature and date.

You also must attach to the non-IRS power of attorney a signed and dated statement made by your representative. This statement, which is referred to as the "Declaration of Representative," is contained in Part II of Form 2848. The statement should read:
1) I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
2) I am aware of the regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10) concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
3) I am authorized to represent the taxpayer(s) identified in the power of attorney; and
4) I am authorized to practice before the Internal Revenue Service as an individual described in 26 CFR 601.502(a).

Required information missing. If your non-IRS power of attorney does not contain all the required information discussed above, you may want to sign and submit a Form 2848 or a new non-IRS power of attorney that contains the necessary information. Or, if you cannot sign an acceptable replacement document, your attorney-in-fact may be able to perfect (make acceptable to the IRS) your non-IRS power of attorney by using the following procedure.

Procedure for perfecting a non-IRS power of attorney. Under this procedure, the attorney-in-fact named in your non-IRS power of attorney can sign a Form 2848 on your behalf under the following conditions:
1) The original non-IRS power of attorney grants authority to handle federal tax matters (general authority to perform any acts, for example), and
2) The attorney-in-fact attaches a statement (signed under penalty of perjury) to the Form 2848 stating that the original non-IRS power of attorney is valid under the laws of the governing jurisdiction.

The Form 2848 prepared by your attorney-in-fact should be signed in the following manner: “Jane Taxpayer (your name), by John Attorney (your attorney-in-fact's name) under authority of the attached power of attorney.”
**Processing a non-IRS power of attorney.** The IRS has a centralized computer database called the CAF that contains information on the authority of taxpayer representatives. Generally, when you submit a power of attorney document to the IRS, it is processed for inclusion in the CAF. Entry of your power of attorney into the CAF enables IRS personnel, who do not have a copy of your power of attorney, to verify the authority of your representative by accessing the central computer file. It also enables the IRS to automatically send copies of notices and other IRS communications to your representative. You can have your non-IRS power of attorney entered into the CAF by attaching it to a completed “transmittal Form 2848” and submitting it to the IRS. You do not have to sign the transmittal Form 2848, but, in the space provided for your signature, you should enter the words “For Transmittal Purposes Only.” Also, your attorney-in-fact must sign the Declaration of Representative (see Part II of Form 2848).

**Receiving Tax Information**

If you want to authorize someone to receive confidential tax information you must file Form 8821, Tax Information Authorization, with each IRS office that will be providing the information. However, Form 8821 cannot be used to name an individual to represent you before the IRS. If you want someone to represent you on a Federal tax matter, file Form 2848 with the IRS office where you want your representative to act for you.

**Dealing With Particular Problems**

**Handling Cases with Potential Criminal Problems**

The primary objective of the fraud program is to foster voluntary compliance through the recommendation of criminal prosecutions and/or civil penalties against taxpayers who evade the payment of taxes known to be due and owing.

Generally, for fraud to be considered the compliance employee must show:

a. An additional tax due and owing due to deliberate intent to evade tax; or
b. The willful and material submission of false statements or false documents in connection with an application and/or return.

(1) Fraud is deception by misrepresentation of material facts, or silence when good faith requires expression, resulting in material damage to one who relies on it and has the right to rely on it. Simply stated, it is obtaining something of value from someone else through deceit.

(2) Tax fraud is often defined as an intentional wrongdoing on the part of a taxpayer, with the specific purpose of evading a tax known or believed to be owing. Tax fraud requires both:
  - An underpayment; and
  - A fraudulent intent.
Avoidance of tax is not a criminal offense. Taxpayers have the right to reduce, avoid, or minimize their taxes by legitimate means. One who avoids tax does not conceal or misrepresent, but shapes and preplans events to reduce or eliminate tax liability within the perimeters of the law.

Evasion involves some affirmative act to evade or defeat a tax, or payment of tax. Examples of affirmative acts are deceit, subterfuge, camouflage, concealment, attempts to color or obscure events, or make things seem other than they are. Common evasion schemes include:

- Understatement or omission of income,
- Claiming fictitious or improper deductions,
- False allocation of income, and/or
- Improper claims, credits, or exemptions.

**Dealing with Non-filers**

Outreach/communication actions are being implemented to bring non-filers into compliance. Additionally, the non-filer strategy is directly aligned with the Service’s Compliance 2000 efforts to identify non-compliant taxpayers and design methods to encourage their compliance. The non-filer customer creates one of the most significant compliance issues facing our system of taxation. Under the non-filer strategy, non-filers are being encouraged to come forward voluntarily and file delinquent tax returns. The Multi-functional Non-filer Assistance Program was developed to meet this challenge. Non-filers who voluntarily come forward, have only legal source income, file an accurate tax return and pay their tax will not be referred for criminal prosecution for failure to file.

Internal Revenue Code Section (IRC) 6212 authorizes the Service to send a notice of deficiency when a taxpayer appears to have a filing requirement but does not comply by voluntarily filing a tax return. The SFR Program and its automated version (ASFR) were developed to deal with taxpayers who have not filed tax returns voluntarily and for whom income information is available to substantiate a significant income tax liability.

Two letters are issued to the taxpayer, a 30-day letter and a 90-day letter. These letters request the taxpayer file a return or explain why they are not required to file. The letters include a list of income information report the Service and the proposed tax assessment which shows how the Service will assess tax if no return is secured. If a return is not received by the end of the 90-day period, the account defaults and an assessment is made. The deficiency is assessed when the taxpayer does not file a petition to Tax court. When the taxpayer has petitioned the Tax Court, no assessment should be made while the case is in litigation without the concurrence of the District Counsel office assigned to the case.
Section 6672 Trust Fund Recovery Penalty

1. The Trust Fund Recovery Penalty (TFRP) is assessed against any officer or person determined responsible for non-payment of tax for income tax withheld from employees' checks and the employee's portion of FICA (funds held in trust by the employer). These persons are personally liable and the assets of these persons may be used to satisfy the TFRP liability if the penalty is assessed against them.

2. A responsible person is defined as one who has the duty to perform and the power to direct the act of collecting, accounting for and paying over of trust fund monies. Any person who shows both responsibility and willfulness is subject to the TFRP assessment.

3. A responsible person may be one or more of the following (but not limited to this list):
   - An officer or employee of a corporation
   - A partner or employee of a partnership
   - A corporate director
   - A shareholder
   - Another corporation
   - An employer of a sole proprietorship
   - A surety lender
   - Any other person outside the delinquent business organization

4. When a corporation cannot full pay its employment or excise taxes, a revenue officer will conduct an investigation to determine the amount of unpaid trust fund taxes and the person(s) responsible for ensuring their payment.

5. During this investigation the revenue officer may look at many sources of information to determine the responsible persons and to determine the location of the assets of the corporation. Data sources include the following items.
   - Bank statements
   - Ledger sheets
   - Canceled checks
   - Lease agreements
   - Signature cards
   - Legal documents

If we plan to assess you for the trust fund recovery penalty, we will send you a letter stating that you are the responsible person. You have 60 days after you receive our letter to appeal our proposal. If you do not respond to your letter, we will assess the penalty against you and send you a Notice and Demand for Payment. Also, we can apply this penalty whether or not you are out of business.

The amount of the penalty is equal to the unpaid balance of the trust fund tax. The penalty is computed based on:
- The unpaid income taxes withheld, plus
- The employee’s portion of the withheld FICA taxes.
For collected taxes, the penalty is based on the unpaid amount of collected excise taxes.

You have the right to appeal our decision to recommend that you pay the trust fund recovery penalty amount.

Important References

- Treasury Department Circular 230, Regulations Governing the Practice Before the IRS
- Publication 216, Conference and Practice Requirements
- Publication 470, Limited Practice Without Enrollment
- Publication 947, Practice Before the IRS and Power of Attorney
- Form 2848, Power of Attorney and Declaration of Representative
- Form 8821, Tax Information Authorization

Web Links

- Director of Practice/Enrolled Agent Program
- Continuing Professional Education and Special Events