

The form begins on the third page.  
It may take up to two weeks to process this form.

**Purpose of 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—7.6 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****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 permit number**

If blank, all permits, including those issued in the future within the time period identified in this section, are included. Enter a permit number(s) to limit to a specific permit(s). Noting a consolidated permit will include all permits associated with the consolidated permit number.

**Tax period**

If blank, all tax periods, including those ending up 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:

- 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 Multiple Iowa Department of Revenue Power 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)**

**Who must sign?**

**Individual taxpayer.** An IA 2848 form must be signed by the individual.

**Joint or combined returns.** If a tax matter concerns a joint or combined 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.

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.

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

**1. Taxpayer Information**

Legal name: \_\_\_\_\_

Doing business as (if applicable): \_\_\_\_\_

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)**

Include the representative's SSN/ITIN, Preparer's Tax ID Number (PTIN), or Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "None" in the representative identification number field and one will be assigned and sent to the representative. All fields are required unless noted otherwise. See instructions for more information on specific fields. Include form(s) IA 2848-A Multiple Iowa Department of Revenue Power of Attorney with this form to name additional representatives.

A. Individual representative's name: \_\_\_\_\_

Representative identification number: \_\_\_\_\_

ID Type, check one:      SSN/ITIN       PTIN       IAN

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Firm or company's legal name (optional): \_\_\_\_\_

Optional limitation of authority:

Tax Type(s) or other matters	Iowa Tax 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: \_\_\_\_\_

ID Type, check one:      SSN/ITIN       PTIN       IAN

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Firm or company's legal name (optional): \_\_\_\_\_



\*2114101039999\*

Optional limitation of authority:

Tax Type(s) or other matters	Iowa Tax 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: \_\_\_\_\_

ID Type, check one:           SSN/ITIN                            PTIN                            IAN

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Firm or company's legal name (optional): \_\_\_\_\_

Optional limitation of authority:

Tax Type(s) or other matters	Iowa Tax 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**

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: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

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.

