Illinois Department of Revenue

IL-2848 Power of Attorney

Read this information first

Attach a copy of this form to each specific tax return or item of correspondence for which you are requesting power of attorney. *Do not send this form separately.*

Step 1: Complete the following taxpayer information

1 _____
Taxpayer's name

2 _____
Taxpayer's identification number(s)

3 _____
Taxpayer's street address

_____
City   State   ZIP

Step 2: Complete the following information

4 The taxpayer named above appoints the following to represent him before the Illinois Department of Revenue.

_____ Name	_____ Name	_____ Name
_____ Name of firm	_____ Name of firm	_____ Name of firm
_____ Street address	_____ Street address	_____ Street address
_____ City State ZIP	_____ City State ZIP	_____ City State ZIP
_____ Daytime phone number	_____ Daytime phone number	_____ Daytime phone number
_____ E-mail address	_____ E-mail address	_____ E-mail address
_____ Specific tax type Year or period	_____ Specific tax type Year or period	_____ Specific tax type Year or period

5 The attorneys-in-fact named above shall have, subject to revocation, full power and authority to perform any act that the principals can and may perform, including the authority to receive confidential information.

The attorneys-in-fact named above **do not** have the power to – *Check only the items below you* **do not** *wish to grant.*

_____ endorse or collect checks in payment of refunds.

_____ receive checks in payment of any refund of Illinois taxes, penalties, or interest.

_____ execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

_____ execute consents extending the statutory period for assessments or collection of taxes.

_____ delegate authority or substitute another representative.

_____ file a protest to a proposed assessment.

_____ execute offers in compromise or settlement of tax liability.

_____ represent the taxpayer before the department in all proceedings including hearings (requiring representation by an attorney) pertaining to matters specified above.

_____ obtain a private letter ruling on behalf of the taxpayer.

_____ perform other acts (explain) _____

6 This power of attorney revokes all prior powers of attorney on file with the department with respect to the same matters and years or periods covered by this form, except for the following:

_____ Name	_____ Name	_____ Name
_____ Street address	_____ Street address	_____ Street address
_____ City State ZIP	_____ City State ZIP	_____ City State ZIP
_____ Daytime phone number	_____ Daytime phone number	_____ Daytime phone number
_____ Date granted	_____ Date granted	_____ Date granted

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7 Copies of notices and other written communications addressed to the taxpayer in proceedings involving the matters listed on the front of this form should be sent to the following:

_____	_____	_____
Name	Name	Name
_____	_____	_____
Street address	Street address	Street address
_____	_____	_____
City State ZIP	City State ZIP	City State ZIP
_____	_____	_____
Daytime phone number	Daytime phone number	Daytime phone number

Step 3: Taxpayer's signature

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

_____	_____	_____
Taxpayer's signature	Title, if applicable	Date
_____	_____	_____
Spouse's signature	Title, if applicable	Date
_____	_____	_____
If corporation or partnership, signature of officer or partner	Title, if applicable	Date

Step 4: Complete the following if the power of attorney is granted to an attorney, a certified public accountant, or an enrolled agent

I declare that I am **not** currently under suspension or disbarment and that I am
- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), *etc.*)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), *etc.*)	Signature	Date
Designation (attorney, C.P.A., enrolled agent)	Jurisdiction (state(s), *etc.*)	Signature	Date

Step 5: Complete the following if the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following.

Any person signing as or for the taxpayer

_____ is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here.

_____	_____
Signature of witness	Date
_____	_____
Signature of witness	Date

_____ appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

_____	_____	**Notary seal**
Signature of notary	Date	

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