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From:

Sent: Thursday, June 10, 2010 9:33:11 AM

To:

Cc:

Subject: SS-8 Question

The IRS cannot respond to the rep about the request until the rep demonstrates his or her authorization via a Form 2848. Furthermore, an unauthorized rep cannot ask for a reconsideration of a TP's determination. But I think we could accept the request if the TP has also signed because section 7.01(12) contemplates signature by one or the other.