Reset Form Print Form

Iowa Department of Revenue
www.iowa.gov/tax

IA 2848 Iowa Power of Attorney Form

Please type or print

NOTE: Failure to complete all requested information will result in this form not being valid and will delay the effective date of the power of attorney.

1. TAXPAYER INFORMATION. Taxpayer(s) must sign and date this form on page 2, section 8.

Last name or company legal name	Your first name/middle initial	Social Security Number •	Federal Employer Identification Number
Spouse's last name	Spouse's first name/middle initial	Social Security Number •	State Tax Permit Number
Current mailing address (number and street, apartment, lot or suite number) or PO Box			Daytime Telephone Number
City, State, Zip			

2. REPRESENTATIVE(S). You must include Preparer's Tax ID Number (PTIN), Federal Employer ID Number (FEIN), or Social Security Number (SSN). Attach a schedule for additional representatives.

Name	PTIN, FEIN, OR SSN **(MUST BE INCLUDED)**
Firm or Company's Legal Name	Telephone Number
Address	Fax Number
City, State, Zip	E-Mail Address
Name	PTIN, FEIN, OR SSN **(MUST BE INCLUDED)**
Firm or Company's Legal Name	Telephone Number
Address	Fax Number
City, State, Zip	E-Mail Address
Name	PTIN, FEIN, OR SSN **(MUST BE INCLUDED)**
Firm or Company's Legal Name	Telephone Number
Address	Fax Number
City, State, Zip	E-Mail Address

The above representatives are hereby appointed as attorney(s)-in-fact to represent the taxpayer(s) before the Iowa Department of Revenue for the following tax matter(s).

3. TAX MATTERS.

Tax type and tax periods must be specifically identified. For inheritance, estate, or generation skipping tax, enter the decedent's date of death.

TAX PERIODS (required)

A power of attorney may be effective for no more than three years from the date it is received by the Department.

List Type of Tax (see below for options) and the specific tax matter(s)	**Iowa Tax Permit Number**	**Beginning MM/YY**	**Ending MM/YY**

TAX TYPE OPTIONS. Enter tax type in section 3 above and include beginning and ending dates for each.

Individual Income	Partnership	Sales and Use	Inheritance	Motor Fuel
Corporation Income	Franchise	Withholding	Fiduciary	Environmental Protection Charge

Other (specify) _____

4. ACTS AUTHORIZED.
The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that can be performed with respect to the tax matters described in section 3; for example, negotiate the authority to sign any agreements, consents, or other documents, and to represent the taxpayer(s) in any informal and formal proceeding involving the Department. The authority does not include the power to receive refund checks (see section 5 below), the power to substitute another representative, unless specifically added below, or the power to sign certain returns. List any specific additions or deletions to the acts otherwise authorized in this power of attorney:
Additions: _____
Deletions: _____

5. RECEIPT OF REFUND CHECKS.
If you want to authorize a representative named in section 2 to receive, BUT NOT TO ENDORSE OR CASH, refund checks, initial here _____and list the name of that representative below.

Name of representative to receive refund check(s): _____
NOTE: By initialling, this does not authorize the representative to endorse or cash refund checks.

6. NOTICES AND COMMUNICATIONS.
Original notices and other written communications will be sent to you and the taxpayer, and a copy will be sent to the first representative listed in section 2.

7. RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY.
The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Iowa Department of Revenue for the same tax matters and years or periods covered by this document.
If you do not want to revoke a prior power of attorney, check here: ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

8. SIGNATURE OF TAXPAYER(S).
If a tax matter concerns a joint individual income tax return, the provisions of 701 IAC 7.34(1) apply.
If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer: *I certify that I have the authority to execute this form on behalf of the taxpayer.*

Signature	Date
Print Name	Title
Signature	Date
Print Name	Title

NOTE: In the case of a partnership, a power of attorney must be executed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL NOT BE VALID, AND THE FORM WILL BE RETURNED TO YOU.

MAIL TO:
Registration Services
Iowa Department of Revenue
PO Box 10470
Des Moines, IA 50306-0470

Or fax to:
515-281-3906

IA 2848 Iowa Power of Attorney Form Instructions

Purpose of Form

Taxpayer information is confidential. The Iowa Department of Revenue will discuss confidential tax information only with the taxpayer, unless the taxpayer has a valid power of attorney form on file with the Department.

A power of attorney is required by the Department when the taxpayer wishes to authorize another person to perform one or more of the following on behalf of the taxpayer:

a. To receive copies of notices or documents sent by the Department, its representatives, or its attorneys.
b. To receive (but not to endorse and collect) checks in payment of any refund of Iowa taxes, penalties, or interest.
c. To request 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.
d. To request extensions of time for assessment or collection of taxes.
e. To fully represent the taxpayer(s) in any formal or informal meeting with the Department, hearing, determination, final or otherwise, or appeal.
f. To enter into any compromise with the Department.
g. To execute any release from liability required by the Department prerequisite to divulging otherwise confidential information concerning taxpayer(s).
h. Other acts as expressly stipulated in writing by the taxpayer.

Statute of limitations

A power of attorney may be effective for no more than three years from the date it is received by the Department.

Specific tax periods must be identified

Each tax period must be separately stated. An unlimited number of tax periods prior to the date on which the power of attorney is received by the Department may be listed.

Who must sign?

Individual taxpayer. A power of attorney form must be signed by the individual.

Joint returns. If a tax matter concerns a joint individual income tax return, both taxpayers must sign and date.

Corporation. An officer of the corporation having authority to legally bind the corporation must sign the power of attorney form. The corporation must certify that the officer has such authority.

Association. An officer of the association having authority to legally bind the association must sign the power of attorney form. The association must certify that the officer has such authority.

Partnership. A power of attorney must be signed by all partners, or if executed in the name of the partnership, by the partner or partners duly authorized to act for the partnership, who must certify that the partner(s) has such authority.

Canceling a power of attorney

A power of attorney may be revoked by a taxpayer at any time by filing a statement of revocation with the Department. The statement must indicate that the authority of the previous power of attorney is revoked and must be signed and dated by the taxpayer. Also, the name and address of each representative whose authority is revoked must be listed or a copy of the power of attorney must be attached. Revocation of the authority to represent the taxpayer before the Department will be effective on the date received by the Department.

Submitting a new power of attorney

A new power of attorney for a particular tax type(s) and tax period(s) revokes a prior power of attorney for those tax type(s) and tax period(s), *unless* the taxpayer indicates on the new power of attorney form that a prior power of attorney is to remain in effect. The effective date of a new power of attorney is the date it is received by the Department.

For a previously-designated representative to remain as the taxpayer's representative when a new power of attorney form is filed, a taxpayer must attach a copy of the prior power of attorney form that designates the representative that the taxpayer wishes to retain.

Withdrawing as a representative

A representative may withdraw from representing a taxpayer by filing a statement 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) from which the representative is withdrawing.

Federal power of attorney

The Federal Power of Attorney form or a Military Power of Attorney is accepted by the Iowa Department of Revenue. To be valid, the Federal or Military form must include a statement that it is applicable for Iowa purposes at the time it is executed. In the case of a previously executed Federal or Military Power of Attorney subsequently revised to apply for Iowa purposes, it must contain a written statement that indicates it is being submitted for use with State of Iowa forms and the statement needs to be initialed by the taxpayer.

Iowa allows married taxpayers to file one Iowa Power of Attorney form on behalf of both spouses. The IRS requires separate Power of Attorney forms for each spouse. If the Federal Power of Attorney is being used for Iowa purposes by married taxpayers, both federal forms must be submitted to Iowa.

Mail this form to:

Registration Services
Iowa Department of Revenue
PO Box 10470, Des Moines IA 50306-0470

or Fax this form to 515-281-3906**.**

Do not enclose this form with a return unless it is an IA 706, IA 1041, or IA 843.