

POWER OF ATTORNEY (POA) FORM INFORMATION

I have found that having Power of attorney (POA) forms on file with taxing agencies to be extremely helpful. These forms will allow me to speak to taxing agencies (most commonly the IRS & California Franchise Tax Board) about my clients' income taxes. While ***I do not require my clients to sign and return these forms***, I strongly suggest it as they greatly assist with the preparation of income tax returns and can expedite responses to any notices received regarding a client's income tax filings.

Below is information on Power of Attorney forms:

- * They allow me to speak about income taxes, for the years listed.
- * They are ***not*** durable Power of Attorney forms.
- * They allow me to view transcripts that list items reported under a taxpayer's account
- * They allow me to confirm tax payments (e.g. payments made w/ returns, extensions, estimates, etc.).
- * When POA's are on file with taxing agencies I should receive copies of IRS & FTB notices for the years authorized
- * They allow me to negotiate the waiver or reduction of penalties.
- * POA's can be revoked, at any time, by clients.
- * I will contact clients prior to my contacting the IRS or FTB regarding a notice that I receive.
- * POA'S ***do not*** authorize me to sign income tax returns or receive refunds on clients' behalf.
- * Instructions to the IRS Form 2848 & FTB Form 3520, which contain more information, can be found at:

IRS Form 2848 - Power of Attorney and Declaration of Representative

<https://www.irs.gov/pub/irs-pdf/i2848.pdf>

California FTB Form 3520-PIT - Individual or Fiduciary Power of Attorney

<https://www.ftb.ca.gov/forms/misc/3520pitins.pdf>