

ID: CCA_2010020510045459

Number: **201011024**

Release Date: 3/19/2010

Office:

UILC: 6103.03-00

From:

Sent: Friday, February 05, 2010 10:04:59 AM

To:

Cc:

Subject: Letter 1153

You asked me to clarify the references to Forms 2848 and 8821 in the "Representation" section of Letter 1153. Specifically, you wanted confirmation that Form 8821 does not authorize the "Appointee" to represent the taxpayer before the Service.

You're correct: Form 8821 does not authorize the Appointee to represent the taxpayer before the Service. This form merely authorizes the Service to give the Appointee access to otherwise protected taxpayer information. While the section of Letter 1153 at issue is generally about representation, the reference to Form 8821 is in a sentence about access to protected information.

You'll find statements supporting the conclusions above in the Collection section of the IRM at 5.18.1.10.2.3.8(1) and 5.18.1.10.2.3.7(1), and in the Exam section at 4.11.55.1.7.2(2) and 4.11.55.1.7.1(1). Also, the Appeals section at 8.1.6.1(2) refers the reader to 11.3.3, where there is a comparison of the two forms at 11.3.3.3(2) and (3).

Please let me know of any questions. Have a great weekend!

Best,