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From:

Sent: Thursday, June 30, 2011 2:30:12 PM

To:

Cc:

Subject: RE: Section 6012 Regulations Question

A representative is generally not authorized to sign a tax return or claim for refund on behalf of a taxpayer unless the act is both (1) permitted under the Code and regulations and (2) specifically authorized in the power of attorney (Form 2848). See Conference and Practice Requirements § 601.504(a)(6). The conditions in section 1.6012-1(a)(5) must be met to have an agent sign an income tax return on behalf of a taxpayer(s). If these conditions are not met, the revenue agent should request that the taxpayer send in signed returns.

Please let me know if you want to discuss further.