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From:

Sent: Tuesday, July 02, 2013 9:18:40 AM

To:

Cc:

Subject: Power of Attorney Question -

Based on the facts you provided to me in your earlier email and on the phone, we would advise the RA that she cannot revoke the POA herself, but can contact the taxpayer to let them know the situation and advise them to revoke the POA. Since it's possible that the POA is barred in another state or is otherwise eligible to be a representative before the IRS, it's not clear at this time what the effect of the POA showing up as "delinquent" on the NY Bar website is. If the RA believes the POA should be ineligible to practice before the IRS, that is a matter she should bring up with OPR.

Please let me know if you have any questions or would like to discuss further. Thanks.