

ID: CCA_2013072314541746

Office:

UILC: 9103.02-00

Number: **201330035**

Release Date: 7/26/2013

From:

Sent: Tuesday, July 23, 2013 2:54:18 PM

To:

Cc:

Subject: Power of Attorney Question

We would like to clarify some statements we made in the below July 2, 2013 email to you. That email concerned a situation in which a taxpayer's representative had been bypassed under procedures set forth in the IRM. We would like to clarify that an RA should not advise a taxpayer to revoke an existing POA. However, if the taxpayer specifically states to the RA that the taxpayer no longer wants the representative to act on their behalf, or asks the RA how to revoke a POA, the RA may direct the taxpayer to the Instructions for the Form 2848, which explain how a taxpayer can revoke a POA. Further, as we stated in the original email, if the RA believes the POA is ineligible to practice before the IRS, the RA should consider notifying the Office of Professional Responsibility ("OPR"). Likewise, circumstances of a representative's non-responsiveness on behalf of a taxpayer to communications or information requests from the IRS that result in use of a bypass letter without improvement in the timeliness or completeness of subsequent responses from the practitioner, should also be considered for a referral to OPR.

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.