

ID: CCA\_2013062517315038

Office:

UILC: 9999.00-00

Number: **201333009**

Release Date: 8/16/2013

---

**From:**

**Sent:** Tuesday, June 25, 2013 5:31:52 PM

**To:**

**Cc:**

**Subject:** FW: Form 2848 and statute consent (Form 872)

---

**From:**

**Sent:** Tuesday, June 25, 2013 5:27 PM

**To:**

**Subject:** RE: Form 2848 and statute consent (Form 872)

is correct as long as the POA is someone who is authorized to sign the Form 872 on behalf of the taxpayers (i.e, not an unenrolled preparer).