

ID: CCA\_2015022411291246

UILC: 6103.05-11

Number: **201515023**

Release Date: 4/10/2015

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**From:** [REDACTED]  
**Sent:** Tuesday, February 24, 2015 11:29:12 AM  
**To:** [REDACTED]  
**Cc:** [REDACTED]

**Bcc:**  
**Subject:** Power of Attorney Question

You have asked us whether the power of attorney given on Form 2848 from the taxpayer to the indicated representative is valid and allows the IRS to communicate with the indicated representative regarding the taxpayer's case.

A power of attorney that satisfies the requirements of § 601.503(a) is presumed valid unless revoked per § 601.505. When a power of attorney is granted on Form 2848, any notice or other written communication with regard to matters before the IRS must generally be given to both the taxpayer and her representative per § 601.506. Once a taxpayer's representative enters an appearance before the Tax Court, Model Rule 4.2 proscribes the IRS from communicating directly with the taxpayer on the subject of representation, unless otherwise authorized.

Here, the Form 2848 satisfies the requirements of § 601.503(a), and it has not been revoked per § 601.505. Accordingly, the Form 2848 is valid. You indicated that the taxpayer's representative suggested that at one time the taxpayer may not have had capacity to sign other forms, but this would not invalidate the Form 2848 because there is nothing to indicate that the taxpayer did not have the capacity to appoint a representative at the time she signed the Form 2848.

With a valid Form 2848 on file, both the taxpayer and the indicated representative must be given notices regarding the taxpayer's matters before the IRS per § 601.506. If the taxpayer's representative enters an appearance in Tax Court, the IRS must communicate only with the representative unless otherwise authorized to contact the taxpayer directly per Model Rule 4.2.

Please let me know if you have any further questions or need clarification.

Regards,