Illinois Department of Revenue

IL-2848 Instructions

General Information

Who must file Form IL-2848?

In general, Form IL-2848, Power of Attorney, should be filed to authorize a Power of Attorney (POA) to perform certain acts with the Illinois Department of Revenue (IDOR) on behalf of the taxpayer.

In most cases, for a taxpayer's POA to discuss confidential tax information with an IDOR representative, either the taxpayer's POA must be listed as third-party designee on the current year income tax form, or Form IL-2848 must be filed with IDOR. This form may also be required in order to have a POA act on the taxpayer's behalf during certain proceedings before IDOR, such as an audit, certain collection actions, a settlement of tax liability, or a legal proceeding.

If you are calling IDOR to discuss a business tax account (Withholding Income Tax, Business Income Tax, Sales and Use Tax, etc.), you may not need to file Form IL-2848. In most of these circumstances, IDOR phone representatives can discuss these tax accounts after verifying certain security information.

An attorney must be designated as the POA to represent a taxpayer in an administrative hearing or proceeding before the Illinois Independent Tax Tribunal. Form IL-2848 must be filed with IDOR listing the attorney as the POA.

When must I submit Form IL-2848?

You may submit Form IL-2848 at any time, particularly if you want to maintain your POA's information on file with IDOR. In certain instances, taxpayers may also be directed to submit Form IL-2848 to an IDOR representative or attach the form to correspondence in support of the taxpayer's request.

How can I submit Form IL-2848?

You can submit your completed Form IL-2848, including required schedules and supporting documents, using the following methods:

- **MyTax Illinois —** Upload all documents, including all attachments, as a single PDF file using **mytax.illinois.gov.**
- **Email —** Attach all documents, including all attachments, as a single PDF file and send to **REV.POA@illinois.gov**. **Note:** Sending information via email is not secure.
- **Fax —** Send all documents, including all attachments, as a single fax to **217 782-4217**. Do not include a cover page or combine multiple Forms IL-2848. **Note:** Be sure to include an email address so IDOR can contact you regarding the status of the form.

You can also **mail** your completed Form IL-2848, including required schedules and supporting documents to:

ILLINOIS DEPARTMENT OF REVENUE
POWER OF ATTORNEY FORMS 3-252
PO BOX 19001
SPRINGFIELD IL 62794-9001

Note: Do not attach Form IL-2848 to your tax return. Attaching Form IL-2848 to your tax return is not an approved method for authorizing a representative to act on a taxpayer's behalf. When you contact IDOR you will be required to resubmit a power of attorney form if you attached Form IL-2848 to your tax return.

What if I submit an invalid Form IL-2848?

If you submit an invalid Form IL-2848, you will be notified to submit a new Form IL-2848. A corrected Form IL-2848 cannot be resubmitted. A new Form IL-2848 must be completed, signed, and dated before being submitted.

Form IL-2848 may be considered invalid if any of the following is missing, incomplete, or incorrect:

- taxpayer information;
- identification numbers;
- tax types;
- tax periods;
- taxpayer, POA, or witness or notary signatures or dates; or
- any additional required information.

When does Form IL-2848 expire?

Unless revoked or withdrawn, Form IL-2848 will expire automatically 10 years from the date signed by the taxpayer, authorized agent, or fiduciary. A subsequently filed Form IL-2848 with either the 'Add: New POA' or 'Remove: Existing POA' box checked will automatically revoke all prior powers of attorney on file with IDOR for the same tax type(s) and year(s) or period(s).

How does a POA withdraw their representation?

If a POA wants to withdraw their representation of the taxpayer, the POA must write "WITHDRAW" across the top of the first page of the previously executed Form IL-2848. The POA must also print their name, sign and date next to the word "WITHDRAW", and submit a copy of this Form IL-2848 to IDOR.

If a POA does not have a copy of the previously executed Form IL-2848 and the POA wants to withdraw their representation of the taxpayer, the POA must submit a statement of withdrawal that indicates the authority of the power of attorney is withdrawn, lists the tax matters and years or periods, and lists the name, identification number [i.e., attorney license number, preparer tax identification number (PTIN), Federal Employer Identification Number (FEIN), or Social Security Number (SSN)], and address (if known) of the taxpayer. The POA must print their name, sign and date this statement and submit the statement to IDOR.

For information on where to send the withdrawal, see the section "How can I submit Form IL-2848".

Note: If a taxpayer wants to withdraw a POA, the 'Remove: Existing POA' box or 'Add: New POA' box must be checked and the form completed and signed.

What if I need help?

- Call **800-732-8866** or **217-782-3336**
  800-544-5304 (TTY).
- Visit a taxpayer assistance office - 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other offices), Monday through Friday.
- Visit our website at **tax.illinois.gov**.

Specific Instructions

Check One Box

Check the applicable box to indicate whether you want to:

- **Add: New POA** – Check this box to add a new POA. A new POA means someone who is not already a POA for one of your tax types. A new POA could be a different person for a different tax type, but if you list a 'new' POA for a tax type, year, or period that you already have a POA listed for, then you are **replacing** your current POA. Filing a Form IL-2848, for the same tax types, years, or periods covered by a previous Form IL-2848 will automatically revoke your previous POA.
- **Add: Additional POA -** Check this box to add an additional POA for the same tax types, years, or periods as an existing POA, without revoking the existing POA.
- **Change: Existing POA** – Check this box to make changes (for example, address or phone changes) to the current POA. This includes adding a new tax type, year, or period to a current POA. Checking this box will not remove ~~n~~or add a POA.
- **Remove: Existing POA** – Check this box to remove your current POA's authority to manage your account. Checking this box will remove your current POA for the tax types, years, or periods checked in Step 3. To add a new POA, you must check the "Add New POA" box and complete Form IL-2848 with your new POA's information. **Note:** If this box is checked complete only Steps 1, 2, 3, and 5.

One box must be checked for the form to be processed.

Step 1: Taxpayer Information

Legibly enter the name, identification number, and address of the taxpayer (whether an individual or a business) for which Form IL-2848 is being submitted. Taxpayer information must match our current registration records.

Individual

- Enter the legal name and full SSN of the individual. If you, your spouse, or former spouse are submitting a power of attorney in connection with a joint return and want to authorize the same POA, you may list both the primary and spouse's legal names and SSNs in Step 1, in which case both the primary and spouse must sign in Step 5. Otherwise, each must complete a separate Form IL-2848 and list their own information.
- If you are a sole proprietor and you are authorizing the listed POA to represent you for your individual and business matters, then enter your full SSN, FEIN (if applicable), and any other applicable Illinois Account ID numbers.
- If an individual is the owner of a Single Member LLC (SMLLC) that has not elected to be treated as a corporation and the individual is authorizing the listed POA to represent the SMLLC for Income Tax, then you must list the individual's legal name and full SSN. If you are trying to authorize your POA to represent your SMLLC for taxes other than Income Tax (Withholding Income Tax or Sales and Use Tax), or if the SMLLC has elected to be treated as a corporation, a Form IL-2848 for the SMLLC separate from you as an individual is required. See the Business section below for more information.
- If you are authorizing the listed POA to represent you for a notice of personal tax liability (NPL) or 1002-D notice of deficiency assessment, then list your legal name and full SSN.

Business (corporation, partnership, limited liability company, estate, trust, *etc.*)

- Enter the legal name (do not use a DBA name) and full FEIN of the business. If you are preparing this form for a corporation filing a unitary return and the representation concerns matters related to the combined return, do not attach a list of subsidiaries to this form. Only the parent or designated agent information is required.
- If a business is the owner of an SMLLC that has not elected to be treated as a corporation or a disregarded entity and the business is authorizing the listed POA to represent the SMLLC or disregarded entity for Income Tax, then you must list the owning entity's legal business name and full FEIN. If you are trying to authorize your POA to represent your SMLLC or disregarded entity for taxes other than Income Tax (Withholding Income Tax or Sales and Use Tax) or if the SMLLC has elected to be treated as a corporation, a Form IL-2848 for the SMLLC or disregarded entity separate from the owning entity is required.
- If you are authorizing the listed POA to represent you for a transfer of assets assessment, then list the legal name and full FEIN of the business that acquired the assets.

Check Box: If the person completing this form is an authorized agent (corporate officer, partner, or individual on behalf of the taxpayer) or fiduciary of the entity listed in Step 1, check this box and complete Step 4 along with Steps 1, 2, 3, 5, and 6. See Step 4 for more information.

Step 2: Power of Attorney Information

Check the box if Form IL-2848-A, Power of Attorney Additional Information, is attached and enter the number of attached Form(s) IL-2848-A on the line.

- If the POA is an attorney, certified public accountant (CPA), enrolled agent, or other (none of those three), check the applicable box. **One** box must be checked for the form to be processed.
- Legibly enter the information requested in Step 2 identifying the POA. For the individual being appointed to represent the taxpayer as POA, enter the name, applicable identification number, such as an attorney license number, preparer tax identification number (PTIN), FEIN, or SSN, address, and phone number. If you need to designate more than one POA for the tax matter(s) listed on this form, complete and attach Form IL-2848-A.
- Check this box to authorize IDOR to send duplicate copies of notices to the POA listed above. This is to be completed if you wish to allow IDOR to send copies of notices to the POA whose information is listed in Step 2. IDOR will only send notices to the POA listed in this Step. POAs listed on Form IL-2848-A will not be notified.

- Any POA who is an attorney, CPA, or enrolled agent must complete the required signature section in this Step. If you are submitting Form IL-2848-A to list multiple POAs, the signature section for each attorney, CPA, or enrolled agent must be completed. If the Other box is checked in either Step 2 of Form IL-2848 or in any section of Form IL-2848-A, Step 6 must be completed.

Note: In order to represent the taxpayer before IDOR in an administrative hearing or before the Illinois Independent Tax Tribunal, the POA must be an attorney and must sign this declaration.

Step 3: Authority Granted

There are two types of authority that may be granted using this form. Check the applicable box that indicates the type of authority you wish to grant.

- **Full Authority:** This designation grants the POA to act on your behalf in all tax matters with IDOR. Full authority allows the POA to perform any act that taxpayers may perform themselves, including having the authority to receive and discuss with IDOR confidential tax information and Federal Tax Information (FTI) from the Internal Revenue Service (IRS) or other sources. FTI is any return or return information received from the IRS or any secondary source which is protected by the confidentiality provisions of Internal Revenue Code section 6103. FTI includes any information that is derived from a return or return information. Do not check "Full Authority" if the POA's powers should be limited. Instead, check "Limited Authority." If both boxes are checked, the Full Authority designation will be accepted over the Limited Authority.
- **Limited Authority:** This designation grants the POA to act on your behalf for specific tax types, periods, and/or duties. This designation grants the POA the authority to receive and discuss FTI IDOR has obtained from the IRS or other sources, unless the box below is checked. You may check more than one tax type, form type, or notice in the boxes provided. You must also list the applicable tax years, filing periods, or Audit ID. If an Audit ID is listed, the completed Form IL-2848 will cover all periods in the audit, including any expansion. If you need more space for the tax matters you want to list, write "See attached" and include an attachment with Form IL-2848, listing the applicable tax types, tax forms, or other notifications and the tax years, filing periods, or Audit ID for which this authorization applies. If your designation is vague or unclear, an IDOR representative may contact you to confirm what matters are covered under your appointment, and in some instances, you may be required to submit a new Form IL-2848.

Tax Types:

- Check the appropriate box(es) to designate a POA for a particular tax type listed on Form IL-2848 for which the authorization applies.
- If you are completing this form for a notice of personal tax liability (NPL) or 1002-D notice of deficiency assessment, then check the NPL/1002-D box.
- If you are completing this form for a transfer of assets, then list "Transfer of Assets (TOA)." If you are completing this form for an administrative hearing, then list "Revocation" or the name of the notice and letter identification number that the hearing regards.
- If you want this power of attorney designation to cover all tax types, form types, or notices, do not check the Limited Authority box. You must check the Full Authority box if you want this Power of Attorney to cover all tax types, form types, or notices.

Years/Periods/Audit ID:

- You must list tax years, periods, or Audit ID on the line provided. You can list a single year or period or a range of years or periods, or you can list "All" years or periods. If an Audit ID is listed, the Form IL-2848 will cover all periods in the current audit, including any expansion.
- If you are completing this form for a notice of personal tax liability, 1002-D notice of deficiency assessment, or a transfer of assets, do not list a tax year or period.

Additional Check Boxes:

- **Specific Authority Granted** - If you want to grant your POA the authority to represent you for any special issues or grant specific powers as listed on Form IL-2848-B, Specific Authority Granted, check this box, complete Form IL-2848-B, and attach it to your Form IL-2848.
- **Not authorized to sign tax return** - Check this box if the POA listed in Step 2 is **not** authorized to sign tax returns.
- **Not authorized to receive Federal Tax Information** - Check this box if the POA listed in Step 2 is **not** authorized to receive Federal Tax Information from the IRS or other sources.

Step 4: Authorized Agent/Fiduciary

If you checked the box in Step 1 indicating that this Form IL-2848 is being completed by an authorized agent or fiduciary this Step must be completed along with any other required Steps**.** Follow the instructions for the type of entity that is completing this form.

Individual

- You must be the taxpayer or have fiduciary authority to execute Form IL-2848. If the taxpayer is a minor child, then a parent or legal guardian may execute Form IL-2848.
- If you are not the taxpayer or if you are not the parent or legal guardian of a minor child, you must attach satisfactory evidence of authority to execute Form IL-2848. Satisfactory evidence includes, but is not limited to, a small estate affidavit, a will, or a court order.
- If you are not the taxpayer but need to designate yourself as power of attorney because of the taxpayer's death or other legal disability, or if you have been designated by the courts as power of attorney, do not complete this form. Instead complete Form IL-56, Notice of Fiduciary Relationship.

Corporation, partnership, not-for-profit organization, governmental unit, or limited liability company

- To execute Form IL-2848, you must be an owner, officer, member, or partner listed in IDOR's registration information about the organization.

- If you are not currently listed, you can update the organization's registration information using MyTax Illinois, available on IDOR's website at **tax.illinois.gov**, or you can complete Form REG-1-O, Owner and Officer Information. Contact our Central Registration Division at 217 785-3707 for more information on updating your business registration.

Estate or Trust

- The executor of an estate or trustee of a trust must sign, print their name, list their title, enter the date, and attach satisfactory evidence of their authority to execute Form IL-2848. Satisfactory evidence of authority includes, but is not limited to, a small estate affidavit, a will, or a court order.

Step 5: Signature (Required)

To be valid, this power of attorney must be signed and dated by the taxpayer listed in Step 1 or the authorized agent or fiduciary listed in Step 4.

If you are submitting this power of attorney in connection with a joint return and you and your spouse or former spouse are authorizing the same POA, your spouse or former spouse must sign on the line provided. Otherwise, only the taxpayer, authorized agent, or fiduciary's signature is required.

Note: If you checked the Other box in Step 2, **do not** sign this form until you are in the presence of two witnesses or a notary public so they may complete Step 6.

Step 6: Witness (if applicable)

If you checked the Other box in Step 2, Step 6 must be completed in the presence of two witnesses or a notary public. Check the applicable box to indicate whether signing was made in the presence of the two disinterested witnesses or before a notary public. If this section is completed, it must be witnessed or notarized for the form to be considered complete.

Note: If the signature dates of the witnesses do not match the taxpayer's signature date or if the notary public's signature date does not match the taxpayer's signature date, you will be required to submit a new Form IL-2848.

Form IL-2848-A Instructions

General Information -

Form IL-2848-A, Power of Attorney Additional Information, is used if more than one POA is needed for the specific tax information and period shown on Form IL-2848.

Specific Instructions -

- Enter, on the line provided, the attachment number, starting with "1". The first Form IL-2848-A should be numbered "1", the second one should be numbered "2", *etc*. Each Form IL-2848-A should have a different number.
- Enter the taxpayer name and Account ID. This information must match the information on Form IL-2848, Step 1.
- Enter the Power of Attorney information for each additional POA using the Form IL-2848, Step 2, instructions. Complete as many additional Power of Attorney information sections as needed.

Form IL-2848-B Instructions

General Information -

Form IL-2848-B, Power of Attorney Specific Authority Granted, is used to grant your POA the authority to represent you for any special issues or grant specific powers.

Specific Instructions -

- Check the box(es) of the specific authority you want to grant your POA. Only the box(es) check will be actions your POA may perform for you.
- In the Details section, list tax type and form type, if known, and the Letter ID of any appropriate notices. If you are completing this form for a transfer of assets, then list "Transfer of Assets (TOA)." If you are completing this form for an administrative hearing, then list "Revocation" or the name of the notice and letter identification number that the hearing regards.

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