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## General Information

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### Who must file Form IL-2848?

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

In most cases, for a taxpayer's representative to discuss confidential tax information with a Department representative, either the taxpayer's representative must be listed as third-party designee on the current year form, or the taxpayer or the representative must file Form IL-2848 with the Department. If you are calling the Department to discuss a business tax account (e.g., Withholding Income Tax, Business Income Tax, Sales and Use Tax, etc.), you may not need to file Form IL-2848. In many circumstances, Department phone representatives can discuss these tax accounts after verifying certain security information.

For a representative to act on the behalf of a taxpayer in an administrative hearing or proceeding before the Illinois Independent Tax Tribunal, the representative must file Form IL-2848 with the Department. You must be an attorney to represent a taxpayer at an administrative hearing or other preliminary proceedings, including status calls and pretrial.

This form also may be required in order to have a representative act on the taxpayer's behalf during certain proceedings before the Department, such as during an audit, certain collection actions, a settlement of tax liability, or a legal proceeding.

### When must I submit Form IL-2848?

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

### How can I submit Form IL-2848?

You can submit Form IL-2848 using the following methods:

- Email your completed form to **REV.POA@illinois.gov**. You should scan and save each Form IL-2848 as a separate pdf document. Please note that sending information via email is not secure.
- Fax your completed form to **217 782-4217**. You should send each Form IL-2848 as a separate fax. Do not include a cover page.
- Mail your completed form to the following address:  
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, and you will be required to resubmit a power of attorney form.

### What if I submit an invalid Form IL-2848?

If you submit an invalid Form IL-2848, then you must submit a new Form IL-2848. If the taxpayer has properly signed and dated the form but we determine the signed form is invalid, then the representative cannot correct and resubmit the signed, invalid form. The representative or taxpayer must complete a new form, and the taxpayer must sign and date it.

A 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, representative, or witness or notary signatures or dates; or
- any additional required information.

### What if I need help?

If you need help, call us at **1 800 732-8866** or **217 782-3336**, call our TDD-telecommunications device for the deaf at **1 800 544-5304**, or visit our website at **tax.illinois.gov**.

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## Specific Instructions

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### Step 1: Complete the following taxpayer information

Enter the name, identification number, and address of the taxpayer (whether an individual or a business) for which the power of attorney is being submitted. Taxpayer information must match our current registration records. In particular, if you are submitting this form for a business matter, list the business name and Federal Employer Identification Number (FEIN). If you are submitting this form for an individual matter, list the individual's name and Social Security Number (SSN). Do not submit this power of attorney with an individual's name and a business's FEIN. See below for more details. If this information is incorrect or incomplete, you will be required to submit a new Form IL-2848.

**Note:** An asterisk (\*) indicates a required field.

### Individuals

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 representatives, 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 6. Otherwise, each may complete a separate Form IL-2848 and list his or her own information.

If you are a sole proprietor and you are authorizing the listed representatives 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 representative 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 representative to represent your SMLLC for taxes other than Income Tax (*e.g.*, 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 Businesses section below for more information.

If you are authorizing the listed representative 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.

**Businesses (*e.g.*, 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 consolidated 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 representative to represent the SMLLC or disregarded entity for Business Income Tax, then you must list the owning entity's legal business name and full FEIN. If you are trying to authorize your representative to represent your SMLLC or disregarded entity for taxes other than Business Income Tax (*e.g.*, 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 representative to represent you for a transfer of assets assessment, then list the legal name and full FEIN of the business that acquired the assets.

**Step 2: Identify the authorized agent or fiduciary executing this form**

If the taxpayer is a corporation, partnership, trust, or estate (*i.e.*, not an individual taxpayer) or if someone other than the taxpayer is authorizing the power of attorney and that other person is an individual, you must enter the name, title, address, and phone number of the individual executing this power of attorney form. If this information is incomplete, you will be required to submit a new Form IL-2848.

**Note:** An asterisk (\*) indicates a required field.

**Individual**

You must be the taxpayer or have fiduciary authority to execute this power of attorney form. If the taxpayer is a minor child, then a parent or legal guardian may execute this power of attorney form. 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 this power of attorney. 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 this power of attorney form, you must be an owner, officer, member, or partner listed in the Illinois Department of Revenue's registration information with the organization. If you are not currently listed, you can update the organization's registration information using MyTax Illinois, available on the Department's website at [tax.illinois.gov](http://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**

You must be the executor of an estate or trustee of a trust and attach satisfactory evidence of authority to execute this power of attorney.

**Step 3: Identify the representative(s)**

For each individual being appointed to represent the taxpayer as power of attorney, you must 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 the representative is an attorney, certified public accountant (CPA), or enrolled agent, the representative must check the appropriate box and, in the section below, sign and date the declaration, print his or her name, and provide relevant jurisdictional information. If the individual representing the taxpayer has a PTIN, the representative may use this PTIN information as his or her identification number. If the individual representing the taxpayer is an attorney, the representative may list his or her license number for identification. If the individual listed does not have a PTIN or attorney license but is representing the taxpayer in association with a tax, legal, or accounting firm, list the firm's FEIN. For any other representative, you must provide an SSN. If this information is incomplete, you may be required to submit a new Form IL-2848. You may also list a fax number, as well as a valid, current email address.

**Note:** An asterisk (\*) indicates a required field.

If you need to designate more than two representatives for the tax matters listed on this form, indicate the total number of representatives you are appointing and attach additional copies of page one of Form IL-2848. Complete page one of Form IL-2848 for every two additional representatives. Do not simply attach a separate sheet listing each representative.

If you want to authorize your representative to receive copies of notices sent to you by the Illinois Department of Revenue, check the box provided.

**Complete the following if you checked the box above to indicate that the representative is an attorney, CPA, or enrolled agent**

If you have checked the box above to indicate that the taxpayer is designating an individual representative who is an attorney, CPA, or enrolled agent, the representative must sign and date the declaration provided, print his or her name, and provide relevant jurisdictional information.

**If the taxpayer designates an individual representative who is not an attorney, CPA, or enrolled agent, then the representative does not complete the declaration in this Step 3.** Instead the taxpayer, authorized agent, or fiduciary signature in Step 6 must be witnessed or notarized.

**Note:** In order to represent the taxpayer before the Illinois Department of Revenue in an administrative hearing or before the Illinois Independent Tax Tribunal, the representative must be an attorney and must complete this declaration.

## **Step 4: Revocation of power of attorney appointments**

### **Retention**

Unless revoked or withdrawn, the power of attorney submitted will expire automatically 10 years from the date signed by the taxpayer, authorized agent, or fiduciary. A subsequently filed power of attorney automatically revokes all prior powers of attorney on file with the Illinois Department of Revenue if that subsequently filed form covers the same matters and tax years or filing periods covered by the previously filed form. Check the box to indicate you do not want to revoke a prior power of attorney.

### **Revocation by taxpayer**

If you want to revoke a previously executed power of attorney and do not want to name a new representative, you must write "REVOKE" across the top of the first page of the power of attorney, print your name, and sign and date below the annotation. If the individual signing for the revocation is not the original executor listed in Step 2, then attach support for your authority to authorize the revocation. Submit a copy of the power of attorney with the annotation to **REV.POA@illinois.gov**. For additional information on submitting your request, see "How can I submit Form IL-2848" in the General Information above.

If you do not have a copy of the power of attorney you want to revoke, you must submit a statement of revocation that indicates the authority of the power of attorney is revoked. The revocation must list the tax matters and years or periods, as well as the name, identification number (*i.e.*, attorney license number, PTIN, FEIN, or SSN), and address of each recognized representative whose authority is revoked. If you are completely revoking authority, write "remove all tax matters and years or periods" instead of listing specific matters and years or periods.

You must print your name and sign and date this statement. If the individual signing is not the original executor listed in Step 2, then attach support for your authority to authorize the revocation.

### **Withdrawal by representative**

If a representative wants to withdraw from representation for a previously executed power of attorney, the representative must write "WITHDRAW" across the top of the first page of the power of attorney. The representative then must print his or her name, sign and date below the annotation, and submit a copy of the power of attorney with the annotation to **REV.POA@illinois.gov**. For additional information on submitting your request, see "How can I submit Form IL-2848" in the General Information above.

If your representative does not have a copy of the power of attorney the representative wants to withdraw, the representative 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, PTIN, FEIN, or SSN), and address (if known) of the taxpayer. The representative must print his or her name and sign and date this statement.

## **Step 5: Identify the tax matters and the type of appointment**

### **Tax Matters**

Designate the tax type, tax form, or other notification, as appropriate, and the tax years or filing periods for which the power of attorney applies. You may list more than one tax type, form type, or notice on the lines provided. You also must list the applicable tax years or filing periods. 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 or filing periods for which the power of attorney applies. If your designation is vague or unclear, a Department 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 Type, Tax Form(s) or Notices** — When designating the power of attorney for a particular tax, provide both the tax and form type, if known. For example, list "Income IL-1040" for individual income taxes, "Withholding IL-941" for payroll taxes, "Income IL-1120" for corporate business income taxes, or "Sales Tax ST-1" for sales tax. When designating the power of attorney for a particular issue, list tax type and form type, if known, and any appropriate notices. For example, you may list "Income IL-1040-X Notice of Claim Denial" for an amended claim denial or "Sales Tax RUT-50 Notice of Tax Liability" for an assessment of tax on a vehicle purchased. If you are completing this form for a notice of personal tax liability (NPL) or 1002-D notice of deficiency assessment, then list "100% penalty." 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, then list "All" in the space provided.

**Tax Year(s) or Filing Period(s)** — You must list tax years or periods unless specified as "N/A" below. You can list a single year or period or a range of years or periods, or you can list "All" years or periods. If you are completing this form for a notice of personal tax liability, 1002-D notice of deficiency assessment, or a transfer of assets, then list "N/A" in the space provided.

## Type of Appointment

**General Appointment** — Check the appropriate box to designate a **General Appointment**. A general appointment allows a representative to perform any act that a taxpayer may perform himself or herself, including having the authority to receive and discuss confidential tax information with the Department. Do not check **General Appointment** if the representative's powers should be limited. Instead, check **Specific Appointment**. Also, do not check the box for both **General** and **Specific Appointment**. If both boxes are checked, the **General Appointment** will be accepted over the **Specific Appointment**.

**Specific Appointment** — Check the appropriate box to designate a **Specific Appointment**, and then check the applicable boxes to specify what powers the representative is granted. If no "Yes" boxes are checked, checking **Specific Appointment** still grants a representative the authority to receive and discuss confidential tax information with the Department. If there are other powers not listed here that the representative should be granted under this power of attorney, check "Other" and indicate the additional powers on the line provided. Otherwise, leave this line blank.

**Note:** If you are authorizing your representative to endorse or receive refund checks for a married filing joint tax year, then both the primary and spouse must be listed in Step 1, and both must sign in Step 6.

## Step 6: 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 2.

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 representatives, your spouse or former spouse must sign on the line provided. Otherwise, only the taxpayer, authorized agent, or fiduciary's signature is required.

If any representative listed is a person other than an attorney, CPA, or enrolled agent, then the signature in Step 6 must be witnessed or notarized. Check the appropriate box to indicate whether signing was made in the presence of the two disinterested witnesses or before a notary public.

**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.

## Individual

You, the taxpayer, must sign, print your name, and date the power of attorney. If the taxpayer is a minor, then a parent or legal guardian must sign, print his or her name, list his or her relationship to the minor in the space labeled "Title," and date the power of attorney. If you are not the taxpayer or not the parent or legal guardian of a minor child, you must sign, print your name, list your title, enter the date, and attach satisfactory evidence of your authority to execute this power of attorney. Satisfactory evidence of authority includes, but is not limited to, a small estate affidavit, a will, or a court order.

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

An owner, officer, member, or partner listed in the Illinois Department of Revenue's registration information with the organization must sign, print his or her name, list his or her title, and date the power of attorney. If you are not currently listed, you can update the organization's registration information using MyTax Illinois, available on the Department's website at [tax.illinois.gov](http://tax.illinois.gov), or you can complete Form REG-1-O. 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 his or her name, list his or her title, enter the date, and attach satisfactory evidence of his or her authority to execute this power of attorney. Satisfactory evidence of authority includes, but is not limited to, a small estate affidavit, a will, or a court order.

If any representative listed is a person other than an attorney, CPA, or enrolled agent, the signature in Step 6 must be witnessed or notarized. Check the appropriate box to indicate whether signing was made in the presence of the two disinterested witnesses or before a notary public.

**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.