



Read this information first

Submit your completed form to **REV.POA@illinois.gov**. Do **not** attach to your tax return. You also may be required to provide a copy of this form to a representative of the Illinois Department of Revenue. This power of attorney automatically expires 10 years from the date it is signed. If you do not properly complete this form, you will be required to submit a new Form IL-2848. See the instructions for additional information. **Note:** A separate form may need to be completed for each taxpayer. An asterisk (*) below indicates a required field.

Step 1: Complete the following taxpayer information

Name of individual or business*	Identification number (i.e., FEIN or SSN)* - All nine digits required.
Street address*	Illinois Account ID (if known)
City* State* ZIP*	() Daytime phone number*

Step 2: Identify the authorized agent or fiduciary executing this form - Signature required in Step 6

Complete the following 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 the taxpayer is an individual. If you are not the taxpayer and you already have been designated by the courts as power of attorney, do **not** complete this form. Instead complete Form IL-56, Notice of Fiduciary Relationship. See instructions for who can execute this form.

Name*	Title*
Street address*	() Daytime phone number*
City* State* ZIP*	Email address

Step 3: Identify the representative(s) - If more than two representatives, list the total number here: _____

Attach a copy of page one for every two additional representatives. (See instructions.) **Note:** If any representative listed is a person who is **not** an attorney, a certified public accountant, or an enrolled agent, you must complete the notary section of Step 6.

The taxpayer named above appoints the following representative as attorney-in-fact:

Name of individual* Check one: (if applicable) <input type="checkbox"/> Attorney <input type="checkbox"/> CPA <input type="checkbox"/> Enrolled agent	Name of individual* Check one: (if applicable) <input type="checkbox"/> Attorney <input type="checkbox"/> CPA <input type="checkbox"/> Enrolled agent
Name of firm, if applicable	Name of firm, if applicable
Identification number (Attorney License No., PTIN, FEIN, or SSN)* - See instr.	Identification number (Attorney License No., PTIN, FEIN, or SSN)* - See instr.
Street address*	Street address*
City* State* ZIP* () () Daytime phone number* Fax number	City* State* ZIP* () () Daytime phone number* Fax number
Email address	Email address

Check this box if you want to authorize the Department to send duplicate copies of notices to the representative listed above. Check this box if you want to authorize the Department to send duplicate copies of notices to the representative listed above.

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

I declare that I am **not** currently under suspension or disbarment and that I am

- a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- enrolled as an agent pursuant to the requirements of United States Treasury Department Circular Number 230.

Signature of representative	Date	Signature of representative	Date
Print name	Jurisdiction (state(s), etc.)	Print name	Jurisdiction (state(s), etc.)

Step 4: Revocation of power of attorney appointments

This power of attorney revokes all powers of attorney on file with the Illinois Department of Revenue with respect to the same matters and years or periods covered. If you do not want to revoke prior powers of attorney, check this box:

Step 5: Identify the tax matters and the type of appointment — Designate the Tax Matters to which the power of attorney applies and the Type of Appointment.

Tax Matters

Tax Type/Tax Form(s) or Notices*

Tax Year(s) or Filing Period(s)*

Tax Type/Tax Form(s) or Notices

Tax Year(s) or Filing Period(s)

Tax Type/Tax Form(s) or Notices

Tax Year(s) or Filing Period(s)

Type of Appointment — Check either **General** or **Specific Appointment**. Do not check both boxes. See instructions.

General Appointment

The attorneys-in-fact named above shall have, subject to revocation, full power of attorney to perform any act that the principals can and may perform, including the authority to receive and discuss confidential information for the tax matters listed above.

Specific Appointment

The attorneys-in-fact named above shall have, subject to revocation, power of attorney to receive and discuss with the Illinois Department of Revenue confidential information for the tax matters listed above and to perform only those additional acts that the principals can and may perform designated below. (Check the following, as applicable.)

- Yes** Endorse or collect checks in payment of refunds.
- Yes** Receive checks in payment of any refund of Illinois taxes, penalties, or interest.
- Yes** Execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- Yes** Execute consents extending the statutory period for assessments or collection of taxes.
- Yes** Delegate authority or substitute another representative.
- Yes** Execute offers in compromise or settlement of tax liability.
- Yes** Represent the taxpayer before the Illinois Department of Revenue in administrative hearings or the Illinois Independent Tax Tribunal (requiring representation by an attorney).
- Yes** Represent the taxpayer before the Illinois Department of Revenue in proceedings other than administrative hearings, such as proceedings before the Informal Conference Board or the Board of Appeals.
- Yes** Obtain a private letter ruling on behalf of the taxpayer.
- Yes** Other (Please describe.) _____

Step 6: Signature (Required) - This form must be signed by the taxpayer listed in Step 1 or the individual listed in Step 2.

If signing as a corporate officer, partner, fiduciary, or individual on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Taxpayer's Signature*

Print name*

Title, if applicable

Date*

Spouse's signature (required if spouse is listed in Step 1)

Print name

Date

Complete the following if any representative listed in Step 3 is a person other than an attorney, a certified public accountant, or an enrolled agent.

If the power of attorney is granted to a person other than an attorney, a certified public accountant, or an enrolled agent, this document must be witnessed or notarized below. Please check and complete one of the following:

Any person signing as or for the taxpayer

- is known to and this document is signed in the presence of the two disinterested witnesses whose signatures appear here, **OR**

Signature of witness

Date

Signature of witness

Date

- appeared this day before a notary public and acknowledged this power of attorney as his or her voluntary act and deed.

Signature of notary

Date

Notary seal

