

Learning Objectives

- Define “practice before the Internal Revenue Service.”
- Recognize the general scope of permitted enrolled agent practice responsibilities.
- Identify the extent of practice privileges possessed by individuals permitted to practice before the IRS.
- Describe the nature and function of a tax power of attorney and identify the acts that may be performed for a client under it.
- Understand how to withdraw from and revoke an existing tax power of attorney.

Topics Covered

Chapter 1 – IRS Practice

- Professional Practice
- Who is Permitted to Practice before the IRS
- Professionals with Limited Practice Rights
- Professionals with Unlimited Practice Rights
- Other Representation
- Who May Not Practice Before the IRS
- Loss of Eligibility
- Requesting Inactive Retirement Status
- Suspension and Disbarment

Chapter 2 – Representing a Client before the IRS

- Power of Attorney
- When a Power of Attorney is Required
- Non-IRS Power of Attorney
- Common Reasons for IRS Rejection of a Power of Attorney
- Preparing IRS Form 2848
- Taxpayer Information – Line 1
- Representative – Line 2
- Acts Authorized – Line 3
- Specific Use Not Recorded on Centralized Authorization File – Line 4
- Additional Acts Authorized – Line 5a
- Specific Acts not Authorized – Line 5b
- Retention/Revocation of Prior Power(s) of Attorney – Line 6
- Taxpayer’s Signature – Line 7
- Declaration of Representative – Part II