

A new Form 2848 (Power of Attorney) and instructions are now available on IRS.gov:

<https://www.irs.gov/pub/irs-pdf/f2848.pdf>

<https://www.irs.gov/pub/irs-pdf/i2848.pdf>

“Registered Tax Return Preparer” (designation i) has been removed from Part II.

Also, the description for “Unenrolled Return Preparer” (designation h) has been updated to explain the requirement for participation in the Annual Filing Season Program in order to have limited practice rights.

For returns filed beginning Jan. 1, 2016, unenrolled return preparers should not submit Forms 2848 unless they have met the appropriate Annual Filing Season Program requirements.

Related issues:

Unenrolled return preparers may still submit Forms 8821 in order to receive **disclosure authorization** from a client. However, as stated in the Form 8821 instructions, it “does not authorize the appointee to speak on your behalf; to execute a request to allow disclosure of return or return information to another third party; to advocate your position with respect to federal tax laws; to execute waivers, consents, closing agreements; or represent you in any other manner before the IRS.”

Additionally, taxpayers may still choose an unenrolled return preparer as their “Third Party Designee” on their Form 1040. This allows the IRS to contact them about any issues **during the processing** of the return and automatically expires April 15 of the next year.