

IRS Wage Levy Release Package



I. IRS Wage Levy Introduction

Here is the IRS Wage Levy Release information you requested. Please read it carefully. We know some of the information may be repeated, but we want to make sure that you understand and get everything you need to begin the process of releasing your levy. We have never failed to release a wage levy and we never will!!! But, just in case...

Take Advantage of National Internet Tax Service's 100% Guarantee:

Your IRS Wage Levy will be released or you won't pay us a Dime!

Hi! We are called National Internet Tax Services because we are 100% Internet-based and over 95% of our clients find us through Internet searches. We spend our entire workweek negotiating IRS Wage Levy Releases for people just like you all over the country. Our entire business concentrates on providing our clients with IRS Wage Levy Releases in less than five days, average is usually less than three. We'll keep IRS out of your paycheck by quickly and effectively negotiating an IRS Wage Levy Release for you. We work directly with the IRS every business day getting IRS Wage Levy Releases for people from coast to coast who call us for one reason only - get that nasty IRS Wage Levy released!

When you work with us, you'll get your IRS Wage Levy Release in a matter of 2 to 5 days (sometimes less) and keep IRS out of your paycheck.

All of our clients are just regular working people who have been blindsided by an IRS Wage Levy. They find out that as much as 80% of their next paycheck and every paycheck after that will be going to IRS. They panic. They hyperventilate. Then they get on the Internet and look for help. Absolutely 100% of our IRS Wage Levy Release clients seek us out. If you recently received the bad news from your employer or if you just received an IRS Notice of Intent to Levy, you don't have time to waste, do you? We can't get the money back after they take it, but we can probably reduce the future amounts greatly!

If you call IRS yourself and talk to them on the phone, are you going to believe everything you're told by the people whose job is to collect as much money from you as fast as possible? Will you be experienced enough to tell the truth from the bluff?

Are you willing to bet 80% of your next paycheck that you can convince IRS to "let you have their money"? After all, they consider it their money - we've heard a few of them say it.

Under no circumstances will IRS representatives ever be allowed to contact you regarding your IRS Wage Levy once we are your Power of Attorney and representing you. After all, that's our job and we are very good at it. And it's what you pay us to do.

This Fax Packet contains:

- These Cover Sheets and their critical information
- Information on how you can contact us
- An IRS Wage Levy Release Fee Schedule - how many of my competitors will show you all their fees and quote you a final price and stick to it with no later changes?
- An IRS Wage Levy Release Payment Requirements statement
- Forms and instructions on information you must provide us if you decide to use our services:
 1. Personal Information Data Sheet
 2. Monthly Expense Report Data Sheet
 3. Payment Authorization
 4. Credit/Debit Card Payment Authorization
 5. Client Info Sheet Checklist
 6. Power of Attorney

The purpose of this IRS Levy Release Information Package is to provide you with the initial information we give to all of our prospective clients, but to do so in a manner that will save us both some valuable time that can be put to better use - securing your IRS Wage Levy Release from IRS in as little as 2 to 5 daysor less in many cases.

II. Services and Fees

Because services and fees can change we have provided a page at: http://www.taxnegotiations.com/my_fees.htm. We keep this page updated on a regular basis, however please note - these fees can change so check our current fees at www.taxnegotiations.com/my_fees.htm to get our current fees.

Level One - \$995

Only one of the following is needed:

- IRS Wage Levy Release (WLR)
- Monthly Installment Agreement (IA) at lowest negotiable amount
- Monthly Payroll Deduction (PRD) Installment Agreement
- Currently Non Collectible (CNC) Status negotiation, if possible

Level Two - \$1,695

Any combination of any of the services in Level 1 (only two, at most, will be needed).

******* This is the MOST needed and requested service. *******
This level can save you over \$400!

Wage Levy Prevention - \$1,095

Many taxpayers contact us before their wages have been levied; usually they have received an IRS Notice of Intent to Levy giving them 30 days to respond. This gives us time to prevent an actual wage levy, but still takes about the same amount of work and time as an actual Wage Levy Release. These cases always include an IA or a PRD or CNC. Responding to those troublesome IRS notices early enough can help protect you from a costly wage levy.

A taxpayer who receives any kind of an IRS Notice of Intent to Levy has thirty days to contact IRS and negotiate some kind of payment arrangement. We come in handy in these situations.

Tax Return Preparation for Un-filed Years -\$195 each up to a maximum of \$1,195 for as many as you need

Some people have not filed federal income tax returns for one or more years. Before IRS will release a levy, the taxpayer must have filed at least his/her last 6 tax returns. We will:

- Coordinate with our IRS reps and have them fax directly to us your income and other documents This way you will not have to dig into old boxes and files trying to find W-2s s and 1099s and risk missing some of them.
- Prepare your tax returns in a matter of hours – FAST
- We will then fax the returns to you for your review and signature(s)
- You will fax back to us only the signature pages
- IRS will accept from us (again in a special procedure reserved for a small group of professionals) the faxed tax returns with your faxed signature(s)
- Your tax returns will then be immediately processed into the IRS Computer System rather than taking six to eight weeks or longer (as is normal when the returns are mailed to IRS) to post into their computer system

This special procedure saves both of us lots of time and saves you hundreds and possibly thousands of dollars by allowing us to release your levy in a matter of days! No matter how many returns you need the maximum for this service will be \$995.

Substitute For Returns (SFR) – Included in Above Service

IRS will often "do you a favor" and file tax returns for you if you don't file them for yourself. Called Substitute For Returns (SFRs), these returns must be filed within the standard three-year statutory period in order to be accepted as properly filed. These returns will always be filed as Single or Married Filing Separate and will result in the highest Possible tax calculation since they allow for no additional dependents or any itemized or business deductions or other benefits to the taxpayer:

IRS will always allow a taxpayer to replace an SFR with his/her own actual tax return. Our policy is to always prepare our own tax returns and compare them to the SFRs. If our tax returns are better (and about 75% of the time they are), then our returns will be filed to replace the SFRs.

In many cases, our tax returns will save our clients thousands or even tens of thousands of dollars. If our tax returns don't benefit our client, then we don't use those tax returns.

Most Recent Year's Tax Return - \$195

If you have not filed your most recent tax return, even if it is not yet April 15 of the following year (the normal due date), it is best to file it now. Otherwise, if you file this tax return *after* we complete our negotiation for you and you have a new balance due which you do not pay, then your agreement with IRS will default and they will send out new levy notices that can prove even more difficult to release than the ones we just dealt with. It is therefore in your best interest to file this tax return and not incur place yourself in this situation; your failure to file just this one tax return could cost you hundreds and possibly thousands of dollars in future IRS wage levies or bank levies.

Income documents ordered from IRS for tax return preparation \$195

This service is required for all income tax return preparation. It guarantees accuracy of income amounts reported on your tax returns and helps ensure that IRS will not notify you of "unreported" or "underreported" income, which will result in the cancellation of all agreements. This is a one-time flat fee for as many years as are needed.

Penalty & Interest Calculations (P&I) - \$195

IRS charges penalties and interest on all overdue accounts. P&I can actually double your amount due. We'll independently calculate your P&I for one small fee no matter how many years are involved. Our clients really appreciate this service for the peace of mind (and verification) it provides We will even provide you with copies of all the calculations so you can see how expensive IRS makes it on you. This is a one-time flat fee for as many years are needed.

Prior Year Transcript Review - \$195

Each of your prior tax years' history with IRS is detailed on an Account Transcript. We get these transcripts and review them to make sure the proper tax was assigned to each year; all payments are accounted for; penalty and interest have been properly assigned to each year. We also make sure no questionable additions have been added to your balances. If we discover any discrepancies, we discuss them with our IRS contacts and work out the problems.

Cases where IRS Debt is over \$100,000 (also called Large Dollar Cases) - \$1,795

If your total amount due IRS is over \$100,000, your case requires special IRS handling and reporting and documentation requirements. It will take additional time since the IRS High Dollar Unit in Buffalo, NY is tremendously backlogged and slow. We must follow special procedures to deal with your High Dollar Case and this requires additional time and attention. We reserve the right to refuse and/or return such cases.

Special IRS cases managed by local IRS Revenue Officer (RO) - \$1,795

If your IRS Collection case has been transferred to an IRS office near you, then only the Revenue Officer (RO) who has been assigned the case can handle and discuss it. This adds limitations and additional time and documentation requirements. Many IRS Field ROs are extremely demanding and are difficult to work with, but we'll still get the job done. We reserve the right to refuse and/or return such cases.

24 Month Continuation as Power of Attorney - \$295

You will continue to receive correspondence from IRS. If you wish, we will remain as your Power of Attorney (ROA) for an additional 12 months. As your POA, we will receive copies of every single piece of correspondence that IRS sends to you. We will then be able to review a11 of the IRS letters and collection notices so that you receive. You can call us to discuss them. Additional services that are needed will be billed separately.

If you do not choose this additional service, we will remove ourselves as your POA ninety days after our work for you is completed. Clients who do not choose this option and later contact us with questions and concerns regarding IRS notices will be billed \$250 before we will discuss the notices. The ninety-day period should be sufficient to allow all of our work to process through the IRS computer system. Afterward, if necessary, we will be available for contact regarding our work.

III. Contact Information

Your IRS Wage Garnishment Release is our goal. We usually get it done in 3-5 days. You'll be thrilled when we call you and tell you I have your IRS Wage Garnishment Release in our hand!

After our first or second telephone conversation, we prefer that you contact us by fax or email. It cuts down on our phone time and helps us dedicate more precious time to getting your IRS Wage Garnishment Release as fast as possible.

Note that we usually will not answer our phones before 10:00 a.m. since we are usually on the phone with IRS until then. We call IRS promptly at 8:00 a.m. every morning so we can be first in line to talk to them when they turn on their phones. We prefer to focus on the task of showing IRS that they should immediately issue your IRS Wage Garnishment Release so that you will lose none of your next paycheck. You may not like our short phone conversations at first, but you'll appreciate them when we fax your IRS Wage Garnishment Release to your employer so that you'll get your full paycheck on your next payday.

You will find it difficult to reach us on the telephone. That's because we spend our daily time negotiating for your (and others') IRS Wage Garnishment Release.

Currently, we prefer not to have a receptionist answering our phones since our answering machine and email do just fine. Also, we don't have any walk-in business, so a receptionist is not needed.

After 25 years in this business, we have found that telephone conversations will consume more productive time than anything else during the day. We also know that limiting our telephone time (talking to IRS is the only exception) can almost double our productivity during an average week. This can make the difference between getting your own IRS Wage Garnishment Release before your next payday rather than after it.

Our preferred method of contact and communication is the fax machine and email. They get your information to us faster than any other method and leave no room for misunderstands since they leave a paper trail. This may annoy you or be inconvenient, but it allows us to devote more time to getting your IRS Wage Levy Release.

Fax 817/263-0770
Email cpa@taxnegotiations.com

Please use this contact information as your primary methods of contacting us as they are our preferred method of contact after our initial telephone conversation and after you fax us the attached Client Information Sheets. After our initial telephone contact and your fax of the Client Info Sheets, please use our phone number sparingly as it interrupts valuable "hard work" time.

We're all business when it comes to getting your IRS Wage Levy Release. We find the fax and email are mightier than the phone save a lot of valuable time.

IV. Payment Requirements

Here Are Our Payment Requirements For Your Own Personal IRS Wage Garnishment Release

50% refundable deposit when you fax your Power of Attorney to us
50% when we have your Release ready to fax to your employer – usually in 2 to 5 days

Our payment plan is sweet and simple. We keep our end of the bargain by getting you an IRS Wage Garnishment Release and you pay us for it. It's that sweet and that simple.

Although this payment requirement is tough and may cause some initial discomfort, it is only temporary. An IRS Wage Garnishment is tougher and will cause a lot of long-term excruciating pain and agony.

Take your choice.

Those who ask us to provide them with an IRS Wage Garnishment Release must clearly understand this policy and must agree to it before we will help them.

If you are unwilling to agree to the above payment terms and pay the refundable 50% deposit, please don't call us. We expect you to provide payment information when you ask us to work for you.

We cannot be a bank and loan you our fee – we are not in that line of business. If you do not have the money to pay our fee, you must borrow the money from another source - business, family, or friend.

Promises of future payments will not be accepted, either. We've been burned too many times and will not provide our work in this fashion any longer.

We are dedicated to only the serious IRS Wage Levy Release clients. IRS will take a lot more than our fee from you, so if you will not place a priority on your trouble by paying a deposit and agreeing to the payment terms that are clearly defined in this information package, you will be politely told that our serious clients come first and there are no seconds.

Please understand that we are not trying to be rude or impolite. We are just stating the facts and emphasizing our seriousness about our dedication to releasing those harmful IRS Wage Garnishments.

WARNING: Those who benefit from our hard work and specialized knowledge and then prove untrustworthy by failing to pay us will suffer from another IRS Wage Garnishment. Our policy for non-payers is to immediately contact IRS and inform them to reverse all the work we have done and to remove us as Power of Attorney. They will do this and then immediately issue another Wage Garnishment that will prove virtually impossible to release.

Client Information Sheet I: Personal Information

It is important for you to print VERY plainly so we can read everything

	Last Name	First Name	Social Security Number	Date Of Birth
You	_____	_____	____ - ____ - _____	____ / ____ / ____
Spouse	_____	_____	____ - ____ - _____	____ / ____ / ____

Address _____

COUNTY in Your State (required) _____

Phone Numbers

Home _____ / ____ - _____

Your Cell _____ / ____ - _____

Your Work _____ / ____ - _____

Home Fax _____ / ____ - _____

Work Fax _____ / ____ - _____

Fax anytime or call first? Circle One - Anytime Call

Spouse Cell _____ / ____ - _____

Spouse Work _____ / ____ - _____

Spouse Work Fax _____ / ____ - _____

Fax anytime or call first? Circle One - Anytime Call

Your Email _____

Your Work Email _____

Spouse Email _____

Spouse Work Email _____

Additional dependents in your Home	Social Security Number	Date Of Birth
_____	____ - ____ - _____	____ / ____ / ____
_____	____ - ____ - _____	____ / ____ / ____
_____	____ - ____ - _____	____ / ____ / ____
_____	____ - ____ - _____	____ / ____ / ____
_____	____ - ____ - _____	____ / ____ / ____

Your Employer Info - If more than 1 use additional sheets

Name _____ **Payroll Contact Name** _____

Address _____ **Phone** _____ / ____ - _____

Phone _____ / ____ - _____ ****Fax**** _____ / ____ - _____

** Needed or costly delays may occur if you have a wage levy.

Spouse's Employer Info - If more than 1 use additional sheets

Name _____ **Payroll Contact Name** _____

Address _____ **Phone** _____ / ____ - _____

Phone _____ / ____ - _____ ****Fax**** _____ / ____ - _____

** Needed or costly delays may occur if you have a wage levy.

Circle the tax returns you KNOW are NOT filed: 2011 2010 2009 2008 2007 2006 2005 2004 2003 2002 2001 All Filed

What is the highest amount you can pay IRS each month and NEVER miss a payment?
 We need the highest you CAN pay, not the highest amount you WANT to pay. \$ _____

Bank Names

(First) _____ (Third) _____

(Second) _____ (Fourth) _____

We recommend that if you must make a monthly payment to IRS, that we set it up as a Payroll Deduction rather than as a mail-in payment. This helps make sure that your monthly payments are made on time and that you do not default on your agreement and suffer immediate IRS collection action. Initial here to approve a Payroll Deduction

 Signature verifying accuracy of the above information Date

Client Information Sheet II: Monthly Expenses

Housing and Utilities	
Mortgage	\$
2nd Lien	\$
Rent	\$
Electric	\$
Gas	\$
Water	\$
Phone	\$
Purchase Date	/ /
Home Value	\$
Amount Owed	\$

Health Care	
Insurance not on pay stub	\$
Average monthly payments made for the last 3 months:	
1. Doctors & dentists	\$
2. Hospitals	\$
3. Drugs	\$
4. Other -	\$
5. Other -	\$

Court Ordered Payments	
Child Support	\$
Alimony	\$
Restitution	\$
Other:	\$
	\$

Life Insurance not on pay stub	
Term Life	\$
Other (please list):	
	\$
	\$

Child and Dependent Care	
First payment	\$
Second payment	\$

Other Expenses	
401k	\$
Union Dues	\$
401k loan pmt	\$
2nd 401k loan pmt	\$
	\$
	\$
	\$
	\$

Auto Note Payments							
Year	Make	Model	Purch Date	Last Pmt Due	Value	Amt Owed	Pmt Amt
			/ /	/ /	\$	\$	\$
			/ /	/ /	\$	\$	\$
			/ /	/ /	\$	\$	\$

Credit Cards				
Type	Limit	Owed	Available	Monthly Payment
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

Note:

1. Food, clothing, household products, and miscellaneous expenses will come from an IRS chart based on family size.
- 2. Automobile gas, oil, repairs, insurance, etc. will come from an IRS chart based on geographical location.**
3. Housing and utilities may be limited to a maximum amount based on state, county, and family size.
4. IRS reserves the right to limit or completely disallow many of your monthly expenses that they deem not "ordinary and necessary monthly living expenses". The above expenses are all ordinary and necessary by IRS standards.

Signature verifying accuracy of the above information

Date

Client Information Sheet III: Payment Authorization

I, we, _____ and _____ agree to the terms and fees stated below. I/we understand that by signing this agreement I/we authorize payment to National Internet Tax Services and/or its representatives to represent me/us in negotiations with Internal Revenue Service (IRS) on my/our behalf.

I/we understand that by signing this Payment Authorization, I/we accept responsibility for payment of the required services as detailed below. I/we also understand and agree that should timely payments fail to be made, National Internet Tax Services and/or its representatives will contact me/us and give me/us three business days to satisfy payment. If in that three business day period I/we fail to make the payment, National Internet Tax Services and/or its representatives will contact IRS and reinstate all Levies (which could prove impossible to remove again) and will then contact a local attorney in Tarrant County, Texas to begin collection action for any and all unpaid amounts due to National Internet Tax Services and/or its representatives.

Payment terms for all fees are as follows: One-half, or 50%, of the fees required for services is due upon signing this Payment Authorization. Total fees will be provided as shown on the invoice that shall be provided to me by National Internet Tax Services and/or its representatives before any attempt shall be made to collect any payment(s). Should National Internet Tax Services and/or its representatives fail to release my/our IRS Wage Levy, this contract will become null and void and National Internet Tax Services and/or its representatives shall refund any payments for the services. Payment for other services will still be made and/or retained by National Internet Tax Services and/or its representatives. I/we understand and agree that National Internet Tax Services and/or its representatives may be unable to release my/our IRS Wage Levy before the first/next levy(ies).

The second half, or 50%, payment is due and payable when the Wage Levy Release is secured by National Internet Tax Services and/or its representatives. I/we shall be notified by National Internet Tax Services and/or its representatives that my/our Wage Levy Release(s) has/have been secured and shall not be provided to me/us or my/our employer(s) until this second payment has been made and received by National Internet Tax Services and/or its representatives.

I/we agree to the fees for each service provided by National Internet Tax Services and/or its representatives. I/we understand that services/work for some of the items below may become necessary after IRS is contacted for the first time on my/our behalf.

I/we agree that the fees listed below are subject to change and are always current at www.taxnegotiations.com/my_fees.htm.

- **\$995 ~Level 1 for one of the following:** IRS Wage Levy Release (WLR); IRS Installment Agreement (IA); IRS Currently Non Collectible (CNC) status.
- **\$1,195 ~ Level 2 for any combination of the following:** WLR; IA; CNC.
- **\$995 ~ Wage Levy Prevention:** to keep IRS from issuing a wage levy; includes establishing an IA or CNC.
- **\$1,795 ~ Cases over \$100,000 and/or cases managed by IRS Revenue Officers:** these cases require significantly more time and contact with special IRS personnel, as well as more specialized reporting requirements.
- **\$195 each or \$1,195 for as many as are needed ~ Unfiled tax return preparation** or Substitute For Return (SFR) replacement tax return preparation for any tax returns prepared by National Internet Tax Services and/or its representatives.
- **\$195 ~ Most recent year's tax return:** IRS will require your most recent year's tax return to be filed. If you have not filed your most recent tax return, it must be filed. Failure to stay current with your tax return filings will automatically result in the default of any negotiations we make on your behalf.
- **\$195 ~ one-time fee for as many as are needed:** all cases requiring income tax return preparation above will also require National Internet Tax Services and/or its representatives to obtain from IRS copies of all income documentation (W-2s, 1099s, 1096s, K-1s, etc.) to ensure accuracy of income.
- **\$195 ~ one-time for penalty and interest calculations for as many as are needed:** National Internet Tax Services and/or its representatives will independently calculate penalty and interest on all years. For tax/penalty/interest balances over \$25,000, this fee shall be charged automatically.
- **\$195 ~ for review of all prior year IRS Account Transcripts for all balances due IRS:** National Internet Tax Services and/or its representatives will order directly from IRS and review yearly account histories.
- **\$195 ~ 24 months as Power of Attorney:** National Internet Tax Services and/or its representatives will receive and review all IRS notices mailed to the. Additional work and/or services shall be paid separately.

Signature of First Taxpayer

Date

Signature of Second Taxpayer

Date

Client Information Sheet IV: Credit/Debit Card Payment Authorization

We understand that you may not have all your money available in one place. Below is where you can fill out several debit/credit cards and select what amount you would like to put on each one. If you need more than the spaces provided below, just copy that page out a second time and fill it out, too.

You must complete this sheet with your payment information or we will not start your work. You must give us your card number, expiration date, name on the card, and card's billing address.

REMEMBER: IRS will continue garnishing your paycheck until someone makes them stop. That means you must complete our Client Information Sheets and Checklist. The sooner you do this, the sooner we can make sure you get your paycheck.

Please make sure that the information below is printed very carefully and clearly so that there will be no misreading the numbers or information.

If you are using someone else's card, that person MUST complete and sign this information. We will verify that the cardholder has approved payment. Please fax a copy of the cardholder's driver's license and a copy of each card to be charged. This requirement is to protect you, the cardholder, and us from misuse and also from claims of fraud.

FIRST CARD (Required for work to begin):

VISA

Mastercard

American Express

Name as it appears on card

Please note we accept no other cards

Attached is a copy of the cardholder's driver's license if not using taxpayer's card for payment.

____ - ____ - ____ - ____ Expiration Date ____ / ____

Billing Address _____

City _____ State _____ Zip _____

Signature of cardholder _____ Date _____

50% first payment 50% second payment All payments \$ _____

SECOND CARD:

VISA

Mastercard _____

American Express

Name as it appears on card

Please note we accept no other cards

Attached is a copy of the cardholder's driver's license if not using taxpayer's card for payment.

____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ Expiration Date ____ / ____

Billing Address _____

City _____ State ____ Zip _____

Signature of cardholder _____ Date _____

50% first payment 50% second payment All payments \$ _____

THIRD CARD:

VISA

Mastercard _____

American Express

Name as it appears on card

Please note we accept no other cards

Attached is a copy of the cardholder's driver's license if not using taxpayer's card for payment.

____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ - ____ Expiration Date ____ / ____

Billing Address _____

City _____ State ____ Zip _____

Signature of cardholder _____ Date _____

50% first payment 50% second payment All payments \$ _____

Client Information Sheet V: Checklist

Remember, so that we can begin to review your case immediately, you must make sure that all parts of this checklist are completed and faxed or emailed to us at once.

Understand that if you do not give us correct, current, and truthful information and all of the information below, we will NOT be able to help you in the best and most financially successful way possible. Lying to us or omitting information will hurt you in the long run. Trust that we are very good (if not the best) at this work and we will be able to fix your problem and you won't be sorry. Remember our guarantee:

If for any reason we can't release your IRS Wage Levy, you won't pay us a dime!

Included	Not Applicable	Check off the items that are included or are NOT applicable to your case.
<input type="radio"/>	<input type="radio"/>	Review this package and make sure you understand our fees and services.
<input type="radio"/>	<input type="radio"/>	Fill out Client Information Sheet I: Personal Information accurately and legibly.
<input type="radio"/>	<input type="radio"/>	Fill out Client Information Sheet II: Monthly Expenses accurately and legibly.
<input type="radio"/>	<input type="radio"/>	Fill out Client Information Sheet III: Payment Authorization accurately and legibly.
<input type="radio"/>	<input type="radio"/>	Fill out Client Information Sheet IV: Card Payment Authorization accurately and legibly.
<input type="radio"/>	<input type="radio"/>	Fill out Client Information Sheet V: Checklist and include it in your fax to us.
<input type="radio"/>	<input type="radio"/>	Fill out Form 2848 Power of Attorney and sign and date it (spouse also if married even if spouse is not at issue. IRS may tell us that spouse must be included). IRS will not talk to us without this form.
<input type="radio"/>	<input type="radio"/>	If you have a copy of your Wage Levy, please include it. If not, get it ASAP and send it to us.
<input type="radio"/>	<input type="radio"/>	Include your most recent pay stub with year-to-date totals for each taxpayer and for each job.
<input type="radio"/>	<input type="radio"/>	If you send us this information between January and May, please include previous year's W-2 forms since IRS will not have that information available on its computer until June.

Taxpayer

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ Type or print. ▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

★ Taxpayer name and address

★ Taxpayer identification number(s)

Daytime telephone number
N/A

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent notices and communications

Check if new: Address Telephone No. Fax No.

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent notices and communications

Check if new: Address Telephone No. Fax No.

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if new: Address Telephone No. Fax No.

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Income	1040	1995-2012

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return; _____

Other acts authorized: _____

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

Taxpayer

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

★ ----- Signature	★ ★ ----- Date	★ ----- Title (if applicable)
★ ----- Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	----- Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer’s organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date

**Power of Attorney
and Declaration of Representative**

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

★ Taxpayer name and address	★ Taxpayer identification number(s)	
	Daytime telephone number N / A	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
Income	1040	1995-2012

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ▶

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties; Substitute or add representative(s); Signing a return; _____

Other acts authorized: _____

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

Spouse

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

★ Signature	★ ★ Date	★ Title (if applicable)
★ Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer’s organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer’s immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date