

August 15, 2022

The Honorable Charles Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, Northwest  
Washington, DC 20224

**Re: Improving Form 2848 (Power of Attorney and Declaration of Representative) Processing**

Dear Commissioner Rettig,

I write as president of the National Association of Enrolled Agents (NAEA) and on behalf of the interests of 56,000+ EAs, whom I have the privilege of leading. NAEA is committed to protecting the representation rights of taxpayers and reducing friction in transactions between IRS and tax practitioners/the taxpayers they assist.

NAEA has for years advocated for improvements to Form 2848 processing, including e-signatures, and to the CAF unit more broadly. Both the ease of filing the power of attorney and the timeliness of its processing remain an issue and we would like to recommend the addition of two questions to the Form 2848 to improve the customer experience both for taxpayers and for tax professionals.

The [Taxpayer First Act of 2019](#) requires IRS to provide e-signatures on Form 2848<sup>i</sup> at Section 2302 and amends 26 USC 6061(b)(3) to read as follows:

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``(3) Published guidance.--
    ``(A) In general.--The Secretary shall publish
    guidance as appropriate to define and implement any
    waiver of the signature requirements or any method
    adopted under paragraph (1).
    ``(B) Electronic signatures for disclosure
    authorizations to, and other authorizations of,
    practitioners.--Not later than 6
    months <> after the date
    of the enactment of this subparagraph, the Secretary
    shall publish guidance to establish uniform standards
    and procedures for the acceptance of taxpayers'
    signatures appearing in electronic form with respect to
    any request for disclosure of a taxpayer's return or
    return information under section 6103(c) to a
    practitioner or any power of attorney granted by a
    taxpayer to a practitioner.
    ``(C) <> Practitioner.--For
    purposes of subparagraph (B), the term `practitioner'
    means any individual in good standing who is regulated
    under section 330 of title 31, United States Code.''
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The IRS currently allows e-Signatures/digital signatures on Form 2848, **but only** if submitted through the Service's [Form 2848/8821 upload portal](#). IRS does not permit practitioners to fax e-Signatures/digital signatures to revenue officers, PPS/PPL, the CAF unit, or any IRS campus. This limits a practitioner's ability to use e-signature, especially at scale, and adds friction to the system<sup>ii</sup>.

We suspect this limitation is driven by an IRS processing rule, which in practice means that a tax practitioner submitting the power of attorney must certify/attest remotely (s)he has verified the taxpayer's identity by responding to the following question and certification:

1. *Did the taxpayer electronically sign the form in a remote transaction?*
2. *Under penalties of perjury, I declare I have authenticated the identity of the taxpayer on line 1 of the form or have personal knowledge of the taxpayer's identity. See the FAQs or the form instructions for authentication requirements.*

We believe this single change would increase ease of use for practitioners and taxpayers while simultaneously reducing IRS staffing currently necessary to manage flow of powers of attorney.

Thank you for considering our recommendation. As always, we look forward to ongoing conversations centered on our joint interest in recognizing and protecting [the rights of taxpayers](#), including, of course, the right to representation.

Sincerely,



Kathy Brown, EA  
President

cc: Mr. Doug O'Donnell, Deputy Commissioner for Services and Enforcement  
Ms. Carol Campbell, Director, Return Preparer Office  
Ms. Erin Collins, National Taxpayer Advocate  
Ms. Sharyn Fisk, Director, Office of Professional Responsibility

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<sup>i</sup> And for Form 8821 as well. See Ms. Fisk's "[A Closer Look](#)," last updated November 2, 2021

<sup>ii</sup> Interestingly, the restriction is not present in a sister system, IVES, which the Taxpayer First Act of 2019 addresses at Section 2201, and requires that "**any** qualified disclosure is (1) fully automated and accomplished through the internet; and (2) is accomplished in as close to real-time as is practicable." [emphasis added]