



What Is a Power of Attorney?

A power of attorney is your written authorization for an individual to act on your behalf. If the authorization is not limited, the individual generally can perform all acts that you can perform. The authority granted to a registered tax return preparer or an unenrolled preparer is limited. For information on the limits regarding registered tax return preparers, see Circular 230 §10.3(f). For information on the limits regarding unenrolled preparers, see Publication 470.

Acts performed. Any representative, other than a registered tax return preparer or an unenrolled return preparer, can usually perform the following acts.

1. Represent you before any office of the IRS.
2. Sign an offer or a waiver of restriction on assessment or collection of a tax deficiency, or a waiver of notice of disallowance of claim for credit or refund.
3. Sign a consent to extend the statutory time period for assessment or collection of a tax.
4. Sign a closing agreement.

Signing your return. The representative named under a power of attorney is not permitted to sign your income tax return unless:

1. The signature is permitted under the Internal Revenue Code and the related regulations (see Regulations section 1.6012-1(a)(5)).
2. You specifically authorize this in your power of attorney.

For example, the regulation permits a representative to sign your return if you are unable to sign the return due to:

- Disease or injury.
- Continuous absence from the United States (including Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return.
- Other good cause if specific permission is requested of and granted by the IRS.

When a return is signed by a representative, it must be accompanied by a power of attorney (or copy) authorizing the representative to sign the return. For more information, see the Form 2848 instructions.

Limitation on substitution or delegation. A recognized representative can substitute or delegate authority under the power of attorney to another recognized representative only if the act is specifically authorized by you on the power of attorney.

After a substitution has been made, only the newly recognized representative will be recognized as the taxpayer's representative. If a delegation of power has been made, both the original and the delegated representative will be recognized by the IRS to represent you.

Disclosure of returns to a third party. Your representative cannot execute consents that will allow the IRS to disclose tax return or return information to a third party unless you specifically delegate this authority to your representative on line 5 of Form 2848.

Incapacity or incompetency. A power of attorney is generally terminated if you become incapacitated or incompetent.

The power of attorney can continue, however, in the case of your incapacity or incompetency if you authorize this on line 5 "Other" of the Form 2848 and if your non-IRS durable power of attorney meets all the requirements for acceptance by the IRS. See *Non-IRS powers of attorney*, later.

When Is a Power of Attorney Required?

Submit a power of attorney when you want to authorize an individual to represent you before the IRS, whether or not the representative performs any of the other acts cited earlier under *What Is a Power of Attorney*.

A power of attorney is most often required when you want to authorize another individual to perform at least one of the following acts on your behalf.

1. Represent you at a meeting with the IRS.
2. Prepare and file a written response to the IRS.

Form Required

Use Form 2848 to appoint a recognized representative to act on your behalf before the IRS. Individuals recognized to practice before the IRS are listed under *Part II, Declaration of Representative*, of Form 2848. Your representative must complete that part of the form.

Non-IRS powers of attorney. The IRS will accept a non-IRS power of attorney, but a completed Form 2848 must be attached in order for the power of attorney to be entered on the Centralized Authorization File (CAF) system. For more information, see *Processing a non-IRS power of attorney*, later.

If you want to use a power of attorney document other than Form 2848, it must contain the following information.

- Your name and mailing address.
- Your social security number and/or employer identification number.
- Your employee plan number, if applicable.
- The name and mailing address of your representative(s).
- The types of tax involved.
- The federal tax form number.
- The specific year(s) or period(s) involved.
- For estate tax matters, the decedent's date of death.
- A clear expression of your intention concerning the scope of authority granted to your representative(s).
- Your signature and date.

You also must attach to the non-IRS power of attorney a signed and dated statement made by your representative. This statement, which is referred to as the Declaration of Representative, is contained in Part II of Form 2848. The statement should read:

1. I am not currently under suspension or disbarment from practice before the Internal Revenue Service or other practice of my profession by any other authority,
2. I am aware of the regulations contained in Circular 230,
3. I am authorized to represent the taxpayer(s) identified in the power of attorney, and
4. I am an individual described in 26 CFR 601.502(b).

Required information missing. The IRS will not accept your non-IRS power of attorney if it does not contain all the information listed above. You can sign and submit a completed Form 2848 or a new non-IRS power of attorney that contains all the information. If you cannot sign an acceptable replacement document, your attorney-in-fact may be able to perfect (make acceptable to the IRS) your non-IRS power of attorney by using the procedure described next.

Procedure for perfecting a non-IRS power of attorney. Under the following conditions, the attorney-in-fact named in your non-IRS power of attorney can sign a Form 2848 on your behalf.

1. The original non-IRS power of attorney grants authority to handle federal tax matters (for example, general authority to perform any acts).
2. The attorney-in-fact attaches a statement (signed under penalty of perjury) to the Form 2848 stating that the original non-IRS power of attorney is valid under the laws of the governing jurisdiction.

Example.

John Elm, a taxpayer, signs a non-IRS durable power of attorney that names his neighbor and CPA, Ed Larch, as his attorney-in-fact. The power of attorney grants Ed the authority to perform any and all acts on John's behalf. However, it does not list specific tax-related information such as types of tax or tax form numbers.

Shortly after John signs the power of attorney, he is declared incompetent. Later, a federal tax matter arises concerning a prior year return filed by John. Ed attempts to represent John before the IRS but is rejected because the durable power of attorney does not contain required information.

If Ed attaches a statement (signed under the penalty of perjury) that the durable power of attorney is valid under the laws of the governing jurisdiction, he can sign a completed Form 2848 and submit it on John's behalf. If Ed can practice before the IRS (see *Who Can Practice Before the IRS*, earlier), he can name himself as representative on Form 2848. Otherwise, he must name another individual who can practice before the IRS.

Processing a non-IRS power of attorney. The IRS has a centralized computer database system called the CAF system. This system contains information on the authority of taxpayer representatives. Generally, when you submit a power of attorney document to the IRS, it is processed for inclusion on the CAF system. Entry of your power of attorney on the CAF system enables IRS personnel, who do not have a copy of your power of attorney, to verify the authority of your representative by accessing the CAF. It also enables the IRS to automatically send copies of notices and other IRS communications to your representative if you specify that your representative should receive those communications.

You can have your non-IRS power of attorney entered on the CAF system by attaching it to a completed Form 2848 and submitting it to the IRS. Your signature is not required; however, your attorney-in-fact must sign the *Declaration of Representative* (see Part II of Form 2848).

Preparation of Form — Helpful Hints

The preparation of Form 2848 is illustrated by an example, later under *How Do I Fill Out Form 2848*. However, the following will also assist you in preparing the form.

Line-by-line hints. The following hints are summaries of some of the line-by-line instructions for Form 2848.

Line 1—Taxpayer information. If a joint return is involved, the husband and wife each file a separate Form 2848 if they both want to be represented. If only one spouse wants to be represented in the matter, that spouse files a Form 2848.

Line 2—Representative(s). Only individuals may be named as representatives. If your representative has not been assigned a CAF number, enter "None" on that line and the IRS will issue one to your representative. If the representative's address or phone number has changed since the CAF number was issued, you should check the appropriate box. Enter your representative's fax number if available.

If you want to name more than three representatives, attach additional Form(s) 2848. The IRS can send copies of notices and communications to two of your representatives. You **must**, however, check the boxes on line 2 of the Form 2848 if you want the IRS to routinely send copies of notices and communications to your representatives. If you do not check the boxes, your representatives will not routinely receive copies of notices and communications.

Line 3—Tax matters. You may list any tax years or periods that have already ended as of the date you sign the power of attorney. However, you may include on a power of attorney only future tax periods that end no later than 3 years after the date the power of attorney is received by the IRS. The 3 future periods are determined starting after December 31 of the year the power of attorney is received by the IRS. However, avoid general references such as "all years" or "all taxes." Any Form 2848 with general references will be returned.

Line 4—Specific use not recorded on Centralized Authorization File (CAF). Certain matters cannot be recorded on the CAF system. Examples of such matters include, but are not limited to, the following.

- Requests for a private letter ruling or technical advice.
- Applications for an employer identification number (EIN).
- Claims filed on Form 843, Claim for Refund and Request for Abatement.
- Corporate dissolutions.
- Requests for change of accounting method.
- Requests for change of accounting period.
- Applications for recognition of exemption under sections 501(c)(3), 501(a), or 521 (Forms 1023, 1034, or 1028).
- Request for a determination of the qualified status of an employee benefit plan (Forms 5300, 5307, or 5310).
- Application for Award for Original Information under section 7623.
- Voluntary submissions under the Employee Plans Compliance Resolution System (EPCRS).
- Freedom of Information Act requests.

If the tax matter described on line 3 of Form 2848 concerns one of these matters specifically, check the box on line 4. If this box is checked, the representative should mail or fax the power of attorney to the IRS office handling the matter. Otherwise, the representative should bring a copy of the power of attorney to each meeting with the IRS.

Where To File a Power of Attorney

Generally, you can mail or fax a paper Form 2848 directly to the IRS. To determine where you should file Form 2848, see *Where To File* in the instructions for Form 2848.

If Form 2848 is for a specific use, mail or fax it to the office handling that matter. For more information on specific use, see the *Instructions for Form 2848*, line 4.

FAX copies. The IRS will accept a copy of a power of attorney that is submitted by facsimile transmission (fax). If you choose to file a power of attorney by fax, be sure the appropriate IRS office is equipped to accept this type of transmission.



Your representative may be able to file Form 2848 electronically via the IRS website. For more information, your representative can go to www.irs.gov and under the Tax Professionals tab, click on e-services—Online Tools for Tax Professionals. If you complete Form 2848 for electronic signature authorization, do not file Form 2848 with the IRS. Instead, give it to your representative, who will retain the document.

Updating a power of attorney. Submit any update or modification to an existing power of attorney in writing. Your signature (or the signature of the individual(s) authorized to sign on your behalf) is required. Do this by sending the updated Form 2848 or non-IRS power of attorney to the IRS office(s) where you previously sent the original(s), including the center where the related return was, or will be filed.

A recognized representative may substitute or delegate authority if you specifically authorize your representative to substitute or delegate representation in the original power of attorney. To make a substitution or delegation, the representative must file the following items with the IRS office(s) where the power of attorney was filed.

1. A written notice of substitution or delegation signed by the recognized representative.
2. A written declaration of representative made by the new representative.
3. A copy of the power of attorney that specifically authorizes the substitution or delegation.

Retention/Revocation of Prior Power(s) of Attorney

A newly filed power of attorney concerning the same matter will revoke a previously filed power of attorney. However, the new power of attorney will not revoke the prior power of attorney if it specifically states it does not revoke such prior power of attorney and either of the following are attached to the new power of attorney.

- A copy of the unrevoked prior power of attorney, or
- A statement signed by the taxpayer listing the name and address of each representative authorized under the prior unrevoked power of attorney.

Note.

The filing of Form 2848 will not revoke any Form 8821 that is in effect.

Revocation of Power of Attorney/Withdrawal of Representative

If you want to revoke an existing power of attorney and do not want to name a new representative, or if a representative wants to withdraw from representation, mail or fax a copy of the previously executed power of attorney to the IRS, or if the power of attorney is for a specific matter, to the IRS office handling the matter. If the taxpayer is revoking the power of attorney, the taxpayer must write "REVOKE" across the top of the first page with a current signature and date below this annotation. If the representative is withdrawing from the representation, the representative must write "WITHDRAW" across the top of the first page with a current signature and date below this annotation. If you do not have a copy of the power of attorney you want to revoke or withdraw, send a statement to the IRS. The statement of revocation or withdrawal must indicate that the authority of the power of attorney is revoked or withdrawn, list the matters and periods, and must be signed and dated by the taxpayer or representative as applicable. If the taxpayer is revoking, list the

name and address of each recognized representative whose authority is revoked. When the taxpayer is completely revoking authority, the form should state “remove all years/periods” instead of listing the specific tax matter, years, or periods. If the representative is withdrawing, list the name, TIN, and address (if known) of the taxpayer.

To revoke a specific use power of attorney, send the power of attorney or statement of revocation to the IRS office handling your case, using the above instructions.

A power of attorney held by a student will be recorded on the CAF system for 130 days from the receipt date. If you are authorizing a student to represent you after that time, you will need to submit a current and valid Form 2848.

When Is a Power of Attorney Not Required?

A power of attorney is not required when the third party is not dealing with the IRS as your representative. The following situations do not require a power of attorney.

- Providing information to the IRS.
- Authorizing the disclosure of tax return information through Form 8821, *Tax Information Authorization*, or other written or oral disclosure consent.
- Allowing the IRS to discuss return information with a third party via the checkbox provided on a tax return or other document.
- Allowing a tax matters partner or person (TMP) to perform acts for the partnership.
- Allowing the IRS to discuss return information with a fiduciary.

How Do I Fill Out Form 2848?

The following example illustrates how to complete Form 2848. The two completed forms for this example are shown on the next pages.

Example.

Stan and Mary Doe have been notified that their joint tax returns (Forms 1040) for 2009, 2010, and 2011 are being examined. They have decided to appoint Jim Smith, an enrolled agent, to represent them in this matter and any future matters concerning these returns. Jim, who has prepared returns at the same location for years, already has a Centralized Authorization File (CAF) number assigned to him. Mary does not want Jim to sign any agreements on her behalf, but Stan is willing to have Jim do so. They want copies of all notices and written communications sent to Jim. This is the first time Stan and Mary have given power of attorney to anyone. They should each complete a Form 2848 as follows.

Line 1—Taxpayer information. Stan and Mary must each file a separate Form 2848. On his separate Form 2848, Stan enters his name, street address, and social security number in the spaces provided. Mary does likewise on her separate Form 2848.

Line 2—Representative(s). On their separate Forms 2848, Stan and Mary each enters the name and current address of their chosen representative, Jim Smith. Both Stan and Mary want Jim Smith to receive notices and communications concerning the matters identified in line 3, so on their separate Forms 2848, Stan and Mary each checks the box in the first column of line 2. They also enter Mr. Smith's CAF number, his telephone number, and his fax number. Mr. Smith's address, telephone number, and fax number have not changed since the IRS issued his CAF number, so Stan and Mary do not check the boxes in the second column.

Line 3—Tax Matters. On their separate Forms 2848, Stan and Mary each enters “income” for the type of tax, “1040” for the form number, and “2009, 2010, and 2011” for the tax years.

Line 4—Specific use not recorded on Centralized Authorization File (CAF). On their separate Forms 2848, Stan and Mary make no entry on this line because they do not want to restrict the use of their powers of attorney to a specific use that is not recorded on the CAF. See *Preparation of Form — Helpful Hints*, earlier.

Line 5—Acts authorized. Mary wants to sign any agreement that reflects changes to her and Stan's joint 2009, 2010, and 2011 income tax liability, so she writes “Taxpayer must sign any agreement form” on line 5 of her Form 2848. Stan does not wish to restrict the authority of Jim Smith in this regard, so he leaves line 5 of his Form 2848 blank. If either Mary or Stan had chosen, they could have listed other restrictions on line 5 of their separate Forms 2848.

Line 6—Retention/revocation of prior power(s) of attorney. Stan and Mary are each filing their first powers of attorney, so they make no entry on this line. However, if they had filed prior powers of attorney, the filing of this current power would revoke any earlier ones for the same tax matter(s) unless they checked the box on line 6 and attached a copy of the prior power of attorney that they wanted to remain in effect.

If Mary later decides that she can handle the examination on her own, she can revoke her power of attorney even though Stan does not revoke his power of attorney. (See *Revocation of Power of Attorney/Withdrawal of Representative*, earlier, for the special rules that apply.)

Line 7—Signature of taxpayer. Stan and Mary each signs and dates his or her Form 2848. If a taxpayer does not sign, the IRS cannot accept the form.

Part II—Declaration of Representative. Jim Smith must complete this part of Form 2848. If he does not sign this part, the IRS cannot accept the form.

What Happens to the Power of Attorney When Filed?

A power of attorney will be recognized after it is received, reviewed, and determined by the IRS to contain the required information. However, until a power of attorney is entered on the CAF system, IRS personnel may be unaware of the authority of the person you have named to represent you. Therefore, during this interim period, IRS personnel may request that you or your representative bring a copy to any meeting with the IRS.

Processing and Handling

How the power of attorney is processed and handled depends on whether it is a complete or incomplete document.

Incomplete document. If Form 2848 is incomplete, the IRS will attempt to secure the missing information either by writing or telephoning you or your representative. For example, if your signature or signature date is missing, the IRS will contact you. If information concerning your representative is missing and information sufficient to make a contact (such as an address and/or a telephone number) is on the document, the IRS will try to contact your representative.

In either case, the power of attorney is not considered valid until all required information is entered on the document. The individual(s) named as representative(s) will not be recognized to practice before the IRS, on your behalf, until the document is complete and accepted by the IRS.

Complete document. If the power of attorney is complete and valid, the IRS will take action to recognize the representative. In most instances, this includes processing the document on the CAF system. Recording the data on the CAF system enables the IRS to direct copies of mailings to authorized representatives and to readily recognize the scope of authority granted.

Documents not processed on CAF. Specific-use powers of attorney are not processed on the CAF system (see *Preparation of Form – Helpful Hints*, earlier). For example, a power of attorney that is a one-time or specific-issue grant of authority is not processed on the CAF system. These documents remain with the related case files. In this situation, you should check the box on line 4 of Form 2848. In these situations, the representative should bring a copy of the power of attorney to each meeting with the IRS.

Dealing With the Representative

After a valid power of attorney is filed, the IRS will recognize your representative. However, if it appears the representative is responsible for unreasonably delaying or hindering the prompt disposition of an IRS matter by failing to furnish, after repeated requests, nonprivileged information, the IRS can contact you directly. For example, in most instances in which a power of attorney is recognized, the IRS will contact the representative to set up appointments and to provide lists of required items. However, if the representative is unavailable, does not respond to repeated requests, and does not provide required items (other than items considered privileged), the IRS can bypass your representative and contact you directly.

If a representative engages in conduct described above, the matter can be referred to the Office of Professional Responsibility for consideration of possible disciplinary action.

Notices and other correspondence. If you have a recognized representative, you and the representative will routinely receive notices and other correspondence from the IRS (either the original or a copy) if you checked the box in the left column of line 2 of Form 2848. If the power of attorney is processed on the CAF system, the IRS will send your representative(s) a duplicate of all computer-generated correspondence that is sent to you. This includes notices and letters produced either at the Martinsburg Computing Center, or other IRS centers. The IRS employee handling the case is responsible for ensuring that the original and any requested copies of each manually-generated correspondence are sent to you and your representative(s) in accordance with your authorization.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Free help with your return. Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low and moderate income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic

filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the nearest VITA or TCE site, visit IRS.gov or call 1-800-906-9887 or 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at www.aarp.org/money/taxaide.

For more information on these programs, go to IRS.gov and enter keyword "VITA" in the upper right-hand corner.



Internet. You can access the IRS website at IRS.gov 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your refund. Go to IRS.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at www.irs.gov/individuals.
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant available online at www.irs.gov/individuals.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-TAX -FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

- *Other refund information.* To check the status of a prior-year refund or amended return refund, call 1-800-829-1040.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Low Income Taxpayer Clinics (LITCs). Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or IRS Publication 4134, *Low Income Taxpayer Clinic List*. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

Free tax services. Publication 910, *IRS Guide to Free Tax Services*, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

You can order Publication 1796, *IRS Tax Products DVD*, and obtain: