Example: "John J. Smith, 831 First Ave., Atlanta, Georgia; and Mary M. Smith, 1200 Pine St., Miami, Florida."

If a corporation, partnership, or association is the principal, enter the name and business address.

Example: "The A B C Corporation, (address)"; "A-B Partnership, (address)"; etc.

If an estate or trust is the principal, enter the name, title, and address of the executor, administrator, trustee, etc., and the name of the principal.

Example: "Joseph Jones, (address), Executor of the Estate of Ruth Green."

Specify Internal Revenue tax matter(s) and year(s) or period(s).—The year(s) or period(s) to which the power relates must be clearly identified. Any number of specified years or periods and types of taxes may be listed in the same power, but a mere reference to "all years", "all periods", or "all taxes" will not be acceptable. If the matter relates to estate tax, enter the date of decedent's death instead of the year(s) or period(s).

Authority delegated.—If this form is used, none of the delegations of authority printed on the face of the form may be deleted. If a limited delegation of authority is desired, Form 2848-A may be used.

Signature of principal(s).—If a joint return is involved, both husband and wife must sign unless one spouse duly authorizes the other in writing to sign for both. In such a case, the authorization should accompany the power.

If the principal is a partnership, all partners must sign unless one partner is duly authorized to act in the name of the partnership. In such a case, unless the authorization is provided under local law, the authorization should accompany the power.

If the principal is a corporation or an association, an officer having authority to bind the entity must sign. The Internal Revenue Service does not require the affixing of the corporate seal. Space for affixing the corporate seal is provided as a convenience for corporations required by charter, or by the law of the jurisdiction in which they are incorporated, to affix their corporate seals in the execution of instruments.

Acknowledgment, witnessing, or certification.—A power of attorney must be either acknowledged before a notary public or witnessed by two disinterested individuals, unless it is granted to an attorney or agent enrolled to practice before the Internal Revenue Service who completes the certification at the bottom of the form. If the certification is completed by an attorney or agent whose enrollment card does not have a number (as is the case with those cards renewed in district offices), enter "none" for the enrollment card number.

Special cases.—If the principal is deceased, insolvent, or dissolved; or if a trustee, guardian, or other fiduciary is acting for the principal, see section 601.505 of Subpart E of the Conference and Practice Requirements for further instructions regarding the execution of a power of attorney.