



**IRS** Department of the Treasury  
Internal Revenue Service

PO BOX 30309

MEMPHIS TN 38130-0309

In reply refer to:

Aug. 12, 2019 LTR 861C

Input Op:

BODC: SB

Form: 2848

Date received: Aug. 03, 2019

Dear Taxpayer:

We received your Form 2848, Power of Attorney and Declaration of Representative, but we also need the following information:

- The representative's signature must be dated within 45 days from the date of the taxpayer's signature for taxpayers who live in the United States and within 60 days for taxpayers who live outside the United States. If the taxpayer signs the authorization after the representative signs, then no time requirement exists.

If you're the taxpayer receiving this rejection letter due to missing or incomplete information, let your representative or appointee know that we returned this form to you.

Return the completed Form 2848, any requested information, and a copy of this letter to the address at the top of this letter. You can also fax the information to 901-546-4115.

If you have questions, call 800-829-1040 for individual accounts or 800-829-4933 for business accounts.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Keep a copy of this letter for your records.

Thank you for your cooperation.

**Aug. 12, 2019    LTR 861C**

**Input Op:**

**Sincerely yours,**

**Dept. Mgr., Accounts Management**

**Enclosures:  
Copy of this letter**