



PO BOX 268

MEMPHIS TN 38101-0268

In reply refer to: 0331163222

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3091 SPRINGFAIR TROTT
LITHONIA GA 30038

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LITHONIA GA 30038

Dear Taxpayer:

WHY WE ARE SENDING YOU THIS LETTER

We received your Form 2848, Power of Attorney and Declaration of Representative, but we cannot process your request because we need more information. The form you submitted to us identifies your representative as an unenrolled return preparer. An unenrolled return preparer can only serve as your representative if they prepared your return and your return is under examination by the Internal Revenue Service.

We are returning your form.

WHY WE ARE RETURNING YOUR FORM

We could not verify that your designated representative prepared the return and that your return is under examination. You can either resubmit the form with documentation proving that your designated representative prepared the return and that your return is under examination or you can submit a completed Form 8821, Tax Information Authorization.

Your representative does not qualify for Level H representation for years 2003-2011. A Form 8821 is not required since you have previously submitted the form and it is already recorded.

Documentation that would prove someone is a return preparer could be a note or letter from you stating that they prepared the original return or a photocopy of the original return showing that they prepared it. Be sure to annotate the photocopied return with "Copy- Do Not Process" and attach it to the resubmitted Form 2848.

Documentation that would prove that a return is under examination could include a note or letter from you stating that you requested an examination reconsideration involving the return or a copy of a proposed letter of examination from us.

You can visit the IRS website at www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676) to obtain any forms, tax schedules, or publications you might need to respond to this letter.