

Department
of the
Treasury

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10-01	01/04/2010

Originating Office	Form Number
SE:W:CAS:AM:PPG:A	4527C

IDRS
CORRESPONDEX

Internal
Revenue
Service

Title: CAF Designation Level H Rejection Letter

Number of Copies	Distribution to:	Former Letter
Original and 1	2 to TP	

OMB Clearance Number	Expires	IMF/BMF
-		

Letters Considered in Revision:

Dear [-30V]

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

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

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

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

D [01 385V]

E Documentation that would prove someone is a return preparer could be a
E note or letter from you stating that they prepared the original return

E or a photocopy of the original return showing that they prepared it.
E Be sure to annotate the photocopied return with "Copy- Do Not Process"
E and attach it to the resubmitted Form 2848.

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

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

F Both Form 2848 and Form 8821 have mailing and faxing instructions you
F can use to respond to us.

F
G Call (800) 829-1040 to contact us about this letter. We apologize for
G any inconvenience this letter may cause you and we thank you for your
G cooperation.

G
H Call (800) 829-4933 to contact us about this letter. We apologize for
H any inconvenience this letter may cause you and we thank you for your
H cooperation.

H

Sincerely yours,

[02 35S]
[03 35S]

Enclosures:
Copy of this letter
Envelope
Your Form 2848

I [04 25V]

NOTE: If Sel. A, B or C is used, you should also use Sel. E

NOTE: If Sel. D is used, use Sel. E if applicable.

NOTE: Sel. I should be used for additional enclosures.

Letter 4527C (New 10-2009)

SAMPLE