



POLICY

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF WORKFORCE DEVELOPMENT
AND
KENTUCKY WORKFORCE INNOVATION BOARD

POLICY NAME: Electronic Power of Attorney Documents – Work Opportunity Tax Credit (WOTC) Program

POLICY NUMBER: 21-006
DATE OF ISSUE: Reissued March 1, 2023
EFFECTIVE DATE: January 1, 2021

APPLIES/OF INTEREST TO: Kentucky Career Center (KCC) Staff and Local Workforce Development Area (LWDA) staff

POINT OF CONTACT: Email: WOTC@ky.gov

HISTORY: Initially issued January 1, 2021; reissued March 1, 2023 with no substantive change, thus effective date remains.

PURPOSE: Department of the Treasury Internal Revenue Service Form 2848 (Power of Attorney and Declaration of Representative) is used to authorize an individual to represent a taxpayer before the IRS; the individual authorized must be eligible to practice before the IRS. The authorization of a qualifying representative will also allow that individual to receive and inspect taxpayer confidential tax information.

Currently, the Kentucky WOTC program accepts original notarized Power of Attorney documents only. A power of attorney with a general reference is unacceptable. A valid power of attorney must have the description of the matter, the tax form number, and the year(s) or period(s) where applicable. Representation is only applicable for the years or periods listed on Form 2848.

POLICY: The Kentucky Work Opportunity Tax Credit Program will accept Form 2848 “Power of Attorney and Declaration of Representative documents” via:

1. An email submission to wotc@ky.gov ; (preferred method) or;
2. United States Postal Service mail to:
Kentucky Career Center
Tax Credit Unit
500 Mero Street Floor 4
Frankfort, KY 40601

3. Fax to 502-564-7459

REFERENCE:

<http://www.irs.gov/uac/Form-2848,-Power-of-Attorney-and-Declaration-of-Representative-1>