

# VERMONT LEGAL AID, INC.

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March 24, 2014

Yvette Larence  
Internal Revenue Service, Room 6129  
1111 Constitution Avenue NW  
Washington, DC 20224

Re: Comment Request for Form 2848, 79 FR 3921 (Jan. 23, 2014)

Dear Ms. Larence:

This comment is submitted on behalf of Jamie Andree, Director, Low Income Taxpayer Clinic, Indiana Legal Services, Inc.; Dana Goldstein, Community Legal Aid Services Inc.; Paul Harrison, Director, Center for Economic Progress Tax Clinic; Barbara G. Heggie, New Hampshire Bar Association Low-Income Taxpayer Project; Phil Rosenkranz, Legal Aid Society of Milwaukee; Melissa Skilliter, Director, Low Income Taxpayer Clinic, Southeastern Ohio Legal Services; and Christine Speidel, Vermont Legal Aid, Inc. Each of us directs or staffs a Low Income Taxpayer Clinic established pursuant to I.R.C. § 7526.

The title of Form 2848 should be changed. The current title causes unnecessary confusion and anxiety for unsophisticated taxpayers. Our clients frequently balk at signing a "power of attorney". They do not understand its legal significance. Many people are afraid they are signing away their ability to make decisions. This is not the case.

The title of the form should be changed to "Appointment of Agent." This plain-language version preserves and recognizes the agency relationship created by a Power of Attorney. It will be less confusing for our taxpayers. This change would reduce the burden on users of the form without changing the form's legal implications.

Thank you for considering this comment. If you have any questions, feel free to contact me. My email address is [cspeidel@vtlegalaid](mailto:cspeidel@vtlegalaid).

Sincerely yours,



Christine Speidel  
Staff Attorney

cc (by email): Jamie Andree  
Dana Goldstein  
Paul Harrison  
Barbara G. Heggie  
Phil Rosenkranz  
Melissa Skilliter