

This is a FILL-IN format. Please **do not** **handwrite** any data on this form other than your signature.



D-2848 Power of Attorney and Declaration of Representation

OFFICIAL USE ONLY

▲ Personal Information

Your first name, M.I., Last name for individual or Business name for business

Spouse first name, M.I., Last name for individual

Your SSN or EIN for business Spouse's SSN Your daytime phone number

Home address (number and street) or business address Apartment number

City State Zip code

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

▲ Representative(s) This Power of Attorney will not be valid unless the Representative(s) complete the **Declaration of Representative**, sign and date this form on page 2.

Name and address	EIN/SSN	PTIN	Telephone Number	Fax No.	E-mail Address

▲ Tax Matters

Type of Tax (Income, Sales, etc)	Type Form	Years or Periods

▲ Acts authorized

The representatives are authorized to represent the taxpayer(s) before the Office of Tax and Revenue for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative, please state this below. List specific additions or deletions to the acts otherwise authorized by this power of attorney:

Taxpayer's SSN or FEIN

Taxpayer's Name

▲ **Retention/revocation of prior power(s) of attorney** By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax Revenue for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here:

You must attach a copy of any Power of Attorney you want to remain in effect.

▲ **Signatures**

Signature of taxpayer(s) If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If other than the taxpayer, print the name here and sign below.

▲ Your Signature	Date	Title if other than individual
<input type="text"/>	<input type="text"/>	<input type="text"/>

Spouse's signature if filing jointly	Date	Telephone number if other than the taxpayer
<input type="text"/>	<input type="text"/>	<input type="text"/>

If not signed and dated, this power of attorney will be returned

▲ **Declaration of Representative** Representative(s) must complete this section and sign below.

Under penalties of perjury, I declare that:

- As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein; I am one of the following:
 - a. A member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.
 - c. An Enrolled Agent under the requirements of Treasury Department Circular # 230.
 - d. A bona fide officer of the taxpayer's organization.
 - e. A full-time employee of the taxpayer, trust, receivership, guardian or estate.
 - f. A member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g. A general partner of a partnership.
 - h. Student Attorney or CPA- receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an Low Income Taxpayer Clinic or Student Tax Clinic Program.
 - i. Other

Designation- Insert above letter (a-i)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

If you have any questions regarding the Power of Attorney, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829).

Mail the original Power of Attorney to:

Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470

If this declaration is not signed and dated, this power of attorney will be returned